

Accounting System and Accounting Documents Design A Case Study of Crispy Rice Kasama Group, Pu-Yut Sub-District, Muang District, Pattani Province

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Abstract

This research aimed to study accounting system and accounting documents development for operation of crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province. Here, mixed methods both quantitative method and qualitative. This study was used the interviewed and questionnaire to acquire data from the sample of crispy rice Kasama group as well as 1 president and 5 members. Descriptive statistics are percentages, means and standard deviation were used to analyze the data. The result of study showed that the problems and obstacles of accounting system namely: 1) the bookkeeper's lack of basic knowledge of accounting, 2) document storage was not up-to-date, and 3) there is no systematic accounting of crispy rice Kasama group. For the development of accounting system of crispy rice Kasama group in terms of accounting system and accounting documents related to trade transactions consistent with generally accepted accounting principles. The collected data were analyzed by using mean and standard deviation, it was found that the satisfaction of crispy rice Kasama group's to accounting system the overall was at a high level ($\bar{X} = 3.67$). The highest rating average are the accounting system allowing for better internal control and satisfactions of accounting system ($\bar{X} = 4.00$). Moreover, the satisfaction of crispy rice Kasama group's to development of accounting documents the overall was at a highest level ($\bar{X} = 4.67$). The highest rating average is accounting document format was appropriate, simple and accounting document designed had content ($\bar{X} = 4.83$). The future research should study the production cost of crispy rice to recognize the actual results of operations.

Keywords: Accounting System, Accounting Documents, Kasama Cracker Group

Introduction

Royal speech of his Majesty King Bhumibol Adulyadej on the occasion of his visit to Huai Sai Development Center as a result of the Royal Initiative on July 14, 1988, the statement reads, "Make an account to show balance sheet is not lost and if everyone is able to make it fit without loss, the nation will not lose." From his Majesty's speech demonstrate the importance of accounting reflects operations of enterprise. Bookkeeping was about recording transactions related to the operations of an entity. These include investments, purchases, sales, receipts, payments, etc. Those recorded items will be categorized, summarized and analyzed to present accounting information such as operating results and financial status of the enterprise to relevant parties such as business owners, creditors, investors, etc.

Accounting information helps the executives of enterprise use information for management in various areas such as planning, making decisions and controlling operations accurately and timely (Patcharintra Chaisomtrakul, Arunee Nusit, Sutheera Wilaikul, 2008). The acquisition of accounting

information is prepared from a process that includes various steps in the work system, the accounting system. Therefore, the accounting systems is important to the operation of the business. In addition, the accounting system starts from studying the operation nature of business leading to accuracy and appropriateness of the accounting system in accordance with form, content and accounting documents of entity. Therefore, the development of accounting system leads to reliability of accounting information and can used those information for planning and decision making (Tarika Yamkamang and Nantawat Panyayodtanakorn, 2019). In order to know the operation results, including profits and losses from business operations, asset value of firm and effective internal control. If the accounting system is not systematic or the improper setting of the accounting system that is inconsistent with accounting standards affects the operation or may cause fraud (Pavinee Pulkerd and Malee Jaturat, 2019).

The crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province, started operating business since 2020. It is a group of women housewives to produce and sell fried rice crackers. It generated extra income for members in addition to the occupation of farmers. Using the main raw material is fish meat from the area in Pattani province that is unique, making it accepted. There are currently 10 members. The performance of the group is that the group cannot report its performance and real financial status because personnel lack knowledge and understanding and lack of accounting skills including the lack of documents used as evidence related to the group's income-expense transactions. As a result, the accounting records are not up-to-date.

Therefore, the research team is interested in studying the research on accounting system and accounting documents design, a case study of crispy rice Kasama group, Pu-Yut Sub-district, Muang district, Pattani province is appropriate in accordance with the accounting of crispy rice Kasama group, Pu-Yut Sub-district, Muang district, Pattani province. The housewives group has members who have knowledge and understanding of accounting systems and bookkeeping. Accounting documents are reliable and accepted in operations leading to improvement in operational efficiency and ability to compete and grow in the business further.

Research Objective

- 1) To study accounting system for operation of crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province
- 2) To develop accounting documents design for operation of crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province

Research Conceptual Framework

The conceptual framework of this research is study of documents and research consistent with accounting system and accounting documents design. A case study of crispy rice Kasama group, Pu-Yut sub-district, Muang district, Pattani province. It is summarized as a diagram as follows:

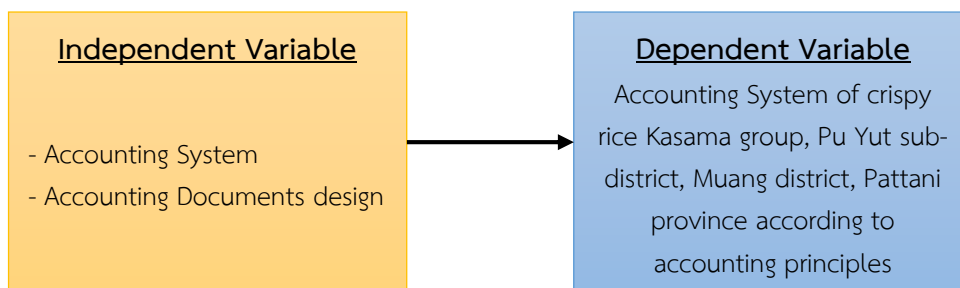


Figure 1 Conceptual Framework

Research Methodology

This research is mixed methods research of qualitative and quantitative. The research area is crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province. The key informant is the chairman and members of crispy rice Kasama group. There were 6 peoples who related to accounting by using a purposive sampling method. The key informant was the accountant of crispy rice Kasama group. In this research, the tools to answer the research objective 1) to study the accounting system for operation of crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province including semi-structured interview, 2) to develop accounting documents for operation of crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province including questionnaire.

Research Results

Researchers present results of research to meet the objectives of accounting system and development of accounting documents for use in the operations of the crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province as follows:

1) The general condition of 1 president and 5 members found that 4 were female, representing a percentage 33.33 and 66.67, respectively, aged between 51 – 60 years, 4 people, representing 66.67 percent Marital status, 5 people, representing 83.33 percent high school education or Vocational certificate, 6 people, representing 100 percent 5 people are employees/employees of the crispy rice Kasama group, representing 83.33 and working experience less than or equal to 5 years, 5 people, representing 83.33

2) Development of accounting systems and accounting documents. The results of interview revealed that problems and obstacles in the accounting system of crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province. The person responsible for accounting is Ms. Kasama Makadeng, the president of crispy rice Kasama group. Those who insufficient basic knowledge of accounting systems and bookkeeping. Therefore, there is no accounting record, lack of proper document filing system, unable to recognize revenue business expenditure correctly including there is no system to help internal control on business operations. As a result, the accounting of the group is not in accordance with the concept of the accounting system.

Table 1 Mean, standard deviation opinion level and average rank of level of opinions to accounting system and accounting document design. **Accounting System**

| Subjects | Mean | S.D. | Status |
|---|-------------|-------------|-------------|
| Accounting System | | | |
| 1. After accounting system, You have an understanding in more accounting system | 3.50 | 0.50 | Medium |
| 2. Accounting system is consistent with the nature of business | 3.83 | 0.69 | high |
| 3. Accounting system is practical, not complicated and complicated | 3.50 | 0.50 | Medium |
| 4. Accounting system assist for better internal control | 4.00 | 0.00 | high |
| 5. You are satisfied with the accounting system | 4.00 | 0.00 | high |
| Overall | 3.77 | 0.20 | High |

Table 1 shows that respondents had opinions, overall level was at a high level, with the average of highest ranking opinions is accounting system assist for better internal control, you are satisfied with the accounting system ($\bar{X} = 4.00$), second place is accounting system is consistent with the nature of business ($\bar{X} = 3.83$), lowest rank are after accounting system, you have an understanding in more accounting system and accounting system is practical, not complicated and complicated ($\bar{X} = 3.50$)

Table 2 Mean, standard deviation opinion level and average rank of level of opinions to accounting system and accounting document design. **Accounting Documents**

| Subjects | Mean | S.D. | Status |
|--|-------------|-------------|----------------|
| Accounting Documents | | | |
| 1. After accounting documents you have more understanding | 4.67 | 0.47 | highest |
| 2. Accounting documents consistent with the nature of business | 4.50 | 0.50 | high |
| 3. Accounting documents are appropriately formatted and simple | 4.83 | 0.37 | highest |
| 4. Accounting documents designed with content | 4.83 | 0.37 | highest |
| 5. You are satisfied with the accounting documents | 4.50 | 0.50 | high |
| Overall | 4.67 | 0.37 | highest |

Table 2 shows that respondents had opinions, overall level was at a highest level, with the average of highest ranking opinions is accounting documents are appropriately formatted and simple and accounting documents designed with content ($\bar{X} = 4.83$), second place is after accounting documents you have more understanding ($\bar{X} = 4.67$), after accounting documents you have more understanding, lowest rank are accounting documents consistent with the nature of business and You are satisfied with the accounting documents ($\bar{X} = 4.50$)

Discussion of Research Results

From the study of accounting system and accounting documents design. A case study of crispy rice Kasama group, Pu-Yut Sub-District, Muang District, Pattani Province. The researcher presents a discussion on the following objectives:

1. Problems and obstacles of accounting system crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province. These accounting functions of the group that insufficient knowledge and understanding for accounting, making the accounting records incomplete and not up-to-date. In addition, the inapplicable document filing system, the inability to accurately recognize the income-expense of the business, including the lack of good internal control system for business operation procedures. As a result, the accounting of the group no accordance with the concept of the accounting system and inefficient in business operations consistent with the research of Thipsuda Thasedom and Pakamat Butsalee, (2021), Tarika Yamkamang and Nantawat Panyayodtanakorn, (2019) and Pavinee Pulkerd and Malee Jaturat, (2019) found that current accounting is not systematic, lack of proper storage of accounting reference documents and no practice guideline that affects the accounting control system. In addition, the treasurer's record keeping is based solely on the understanding that information cannot be conveyed to other members, and there is no system that helps in internal control regarding the assets used in operation. There is a risk of loss or fraud.

2. Accounting system of crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province. Before the development of accounting system, the group do not have an accounting system that is suitable for the business of producing and selling seasoned crispy rice. Also, lack of guidelines for preparing income and expenses, lack of knowledge and skills in accounting records and have the idea that accounting is difficult. The research team has designed an accounting system that is consistent with the activities of the group and transferring knowledge about the buying system, selling system, cash receipt system and cash payment system including trade transactions that occur in the business. The chairman and members of the group can separate the receipts and pay correctly, divided into

2.1 Development of procurement and payment solution. The research team advised the chairman and group members on the accounting documents required for accounting records such as purchase of raw materials and expenses incurred. After that, purchases of raw material, wages and production expenses were recorded in the cash book that researcher designed to have complete fields for easy recording of expenses in each production cycle. Thus, the group clearly knows the total expenditure for the production of crispy rice.

2.2 Development of product sales system and cash receipted system. The researcher advice to chairman of the group to issue documents to customers when selling products, is receipts. For the case of cash sales and delivery note for the case of selling goods on credit when payment has been received. The group president will issue a receipt to customer again. Data on sales of goods was recorded in the book of cash receipts that the researcher designed to have complete fields. Make it easy to record the sales list in each production cycle. The made the group more clearly award of the total revenue form the production of crispy rice.

Accordingly with Chompoonuch Hunnak, Somporn Fuengian, and Papavadee Montriwat, (2019) and Ailadda Ongklang, (2019) said that developing of accounting system based on the needs of group would help support the group's record keeping. There is an information field that is not spoonful. There is a form that easy to use for recording. The research team has transferred knowledge and used examples of actual group transactions to record accounts. The person responsible for accounting can fill out and record the

account. Starting from data collection, evidence document and record items such as cash receipts – cash payments, various ledgers, accounts receivable, inventory accounts, etc. Help start designing and organizing the system, which the created accounting system can be utilized for the management of the farmers’ s housewives community enterprise. There is continuous follow-up and advice, taking into account the context of each community. Bookkeeper’ s potential and act as a helper, support and help reduce the workload for the community. The development of efficient accounting work and better efficiency.

3. Accounting documents found that no accounting documents were kept. As a result, the account cannot be kept up-to-date. The research team has studied and designed accounting documents to be suitable for the business model. The results of study showed that crispy rice Kasama group operating business in the form of community, not focusing on the pursuit of profit alone. Therefore accounting documents should be simple, uncomplicated and do not require comprehensive accounting documents but should contain only important accounting documents as follows:

3.1 Receipt is document or evidence that helps the group as a seller or payee and can be used to verify customer payments that the seller has already received the money

3.2 Delivery note is document or evidence used in the event credit sale to group recognize preliminary accounts. In addition, once the payment has been made by customer, the group will issue a receipt as another confirmation of payment.

3.3 Summary of cash received – the income record form is taken from the total amount from the cash receipt book and expenditure is total amount of information from the cash book paid in each production cycle. The crispy rice Kasama group can realize the gross profit from sales products, leading to correct profit sharing among members, transparent and can check.

Summary of Research Results

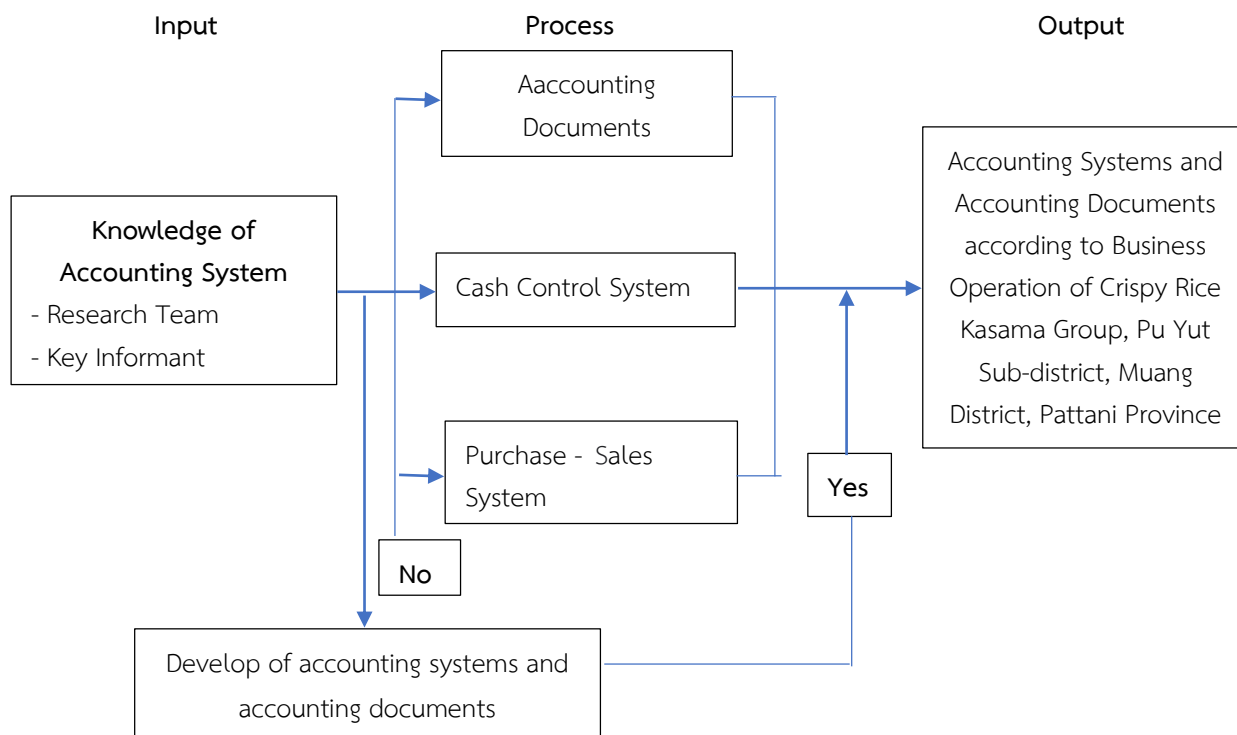


Figure 2 Summary of Research Results

Recommendations

This research has key innovation finding, namely the development of accounting systems such as purchasing systems, cash payment system, selling system, cash receipt system is suitable for business and can be applied to the crispy rice Kasama group, Pu Yut sub-district, Muang district, Pattani province. The focus is on the context of members group and the development of accounting documents should be efficient, simple and uncomplicated. For the next research issue, should be done on the issue of calculating the production cost of crispy rice. As a result, the crispy rice Kasama group can know the results of the group's operation correctly and more clearly.

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