FACTORS INFLUENCING FINANCIAL AND ACCOUNTING OPERATIONS OF LOCAL ADMINISTRATIVE ORGANIZATIONS IN CHAIYAPHUM PROVINCE, THAILAND

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ABSTRACT

The government in Thailand is very complicated because the government is divided into 3 levels. But one of the most important processes, to achieve a country’s progress on par with those of other countries, is financial management. This is because, in the era of the transition to Thailand 4.0, the country must have advances in both technology and innovations that are valuable to all areas in the country. Fiscal administration, therefore, plays a very important role especially in the local government, which must be transparent and efficient. Accounting is carried out with honesty and sincerity in management to effectively achieve the goals set. Therefore, this research aims 1) to study the financial and accounting operations of local administrative organizations. 2) To analyze the factors influencing the financial and accounting operations of local administrative organizations. And 3) to present recommendations on financial and accounting operations of local administrative organizations. This research was conducted in Chaiyaphum Province.

The results showed that the overall financial and accounting operations of local administrative organizations in Chaiyaphum Province were at a moderate level, can be considered in descending order as follows; money storage, money receiving, Audit of local administrative organizations, withdrawal money, and deposit money, respectively.

Factors influencing the financial and accounting operations of local administrative organizations include organizational support, administrative psychology, and personnel competency, whose predictive coefficients in raw scores (b) were 0.495, 0.218, and 0.237, respectively. However, the factor variables influencing financial and accounting operations with no statistical significance at the 0.05 level were knowledge and ability, work effort. All variables shared forecast the financial and accounting operations 45.5%, which has a discrepancy equal to ±12661 (F = 107.208; p-value =0.01)

The guidelines for the development of financial and accounting operations of local administrative organizations were found; (1) Money receiving: needing to change personnel in the agency, the executive must make a statement to assign clear work duties according to the actual personnel identity. (2) Withdrawal: It is necessary to remind the responsible officer to comply with the rules and the book or the withdrawal must be recorded in the system and the payment must be verified with proof of payment at every end of the day. (3) Deposits: It is necessary to comply with all regulations on deposits, deposits, and remittances to the treasury for effective transparency in the local administrative organization. (4) Money Preservation: It is necessary to appoint a Money Keeping Committee on normal business days, to make a single set of instructions consisting of the Money Keeping Committee and the Money Keeping Committee regularly and to comply with the regulations of the Financial Executive Board of the local administrative organization. (5) Auditing of local administrative organizations: It is necessary to check the evidence supporting the disbursement attached to the disbursement completely. In case there is no evidence of payment, return the money from the responsible person who must comply with the regulations of the Executive Committee. Court of Justice on Finance.

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The Constitution of the Kingdom of Thailand 2017, Chapter 14 stipulates that local government organizations have the principle of self-government according to the will of the local people under the provisions of Article 249, subject to Article 1. And local governments can collect their income and provide public services for the benefit of the people, including the principles of sustainable development. Thoroughly promote and support the management of education for the local people. In this regard, the provisions of the law give the local government authority the power to provide public services and public activities with duties and powers, especially on their own, following their income.)Arunsiriprasert, J. 2009: 154(, As well as the budget and including the management of personnel of local government organizations to have autonomy in administration and public services, promote and support the management of education, finance and finance, and supervision of local people. Activities are organized for the public interest. This stipulates guidelines for the prevention of fraud and the effective use of budget funds. Must take into account the suitability and differences of the administrative organization provided in Section 250, which the Constitution of the Kingdom of Thailand 2017 also stipulated in Section 251 in the matter of personnel administration, local government organizations can operate following the law. The provisions which require the use of moral system principles and must take into account the suitability and necessity of each locality and local government organization according to each form of governance to have a consistent standard to be able to develop jointly or accommodate the transfer of personnel between Local government organizations together. In terms of operations, local governments, local councils, and local administrators must disclose information and report on the results of operations for the public to know and participate. This is following the rules and procedures prescribed by the law and provisions of Article 253 of the Constitution.)Department of Administrative Promotion. 2005: 172(.

The Sub-district Administrative Organization was first established in 1995 under the Sub-district Council and Subdistrict Administrative Organization Act 1994, which is a local government organization that operates within the framework of its mission, whereby the government must supervise the local government as necessary under the legal framework. From the decentralization of power from the central to the locality, the local government has made its policies, and has self-management of the sub-district with the president of the Sub-district Administrative Organization as the head of the local authority. However, from the past, there are still problems that the local administration is still not tightened and causes corruption easily, inaccuracies, unfairness such as procurement, budgeting, as well as finance and accounting. The report on the audit results of the Office of the Auditor General of the fiscal year 2016-2018 found that; the local government organizations are still flawed for several reasons, which can be summarized as follows: 1) The staff neglected to comply with the regulations. 2) Lack of a good internal control system. 3) Lack of checking and reviewing the performance of the responsible officers. 4) Officers in the agency also take advantage of the agency's various procurement projects. 5) Be a contractual party to the working agency and its associates and benefit from them. And 6) the local class's advantage from being a coordinating mediator leads to a lack of transparency, although the local government has now adopted a computerized accounting system.)Thavornwongsakul, J. 2011: 82(.

Finance and accounting operations are considered to be important factors of an organization to ensure efficient and effective treasury management. In the operations of finance and accounting, agencies need to adhere to the rules and procedures prescribed by the regulations. In addition, the staff working in finance and accounting must have knowledge and competence, clearly study the rules and regulations, and work with integrity, adherence to moral principles, adherence to good governance, non-discrimination. Focus on the achievement of the work. And what is important should receive additional skills training and knowledge development and support from the organization or working unit.)Department of Administrative Promotion 2006: 11). There are a total of 143 local administrative organizations in Chaiyaphum Province. A preliminary pilot study found that the agency's financial and accounting problems persisted, resulting in negligence in the operations of operators due to non-compliance with regulations, forms, and laws. As a result, reporting results or disclosure of operational information is unclear, delays, errors, and people in the area are unable to inspect. Including staff, operators have to change the line and position often, frequent job switching, causing workers to not understand the work performed and unskilled, thus making the financial and accounting operations of Local administrative organizations have problems and lack of transparency such as disbursement, receipt of money, money storage, and checks which such operations still lack standards and ethics in operation, lack of honesty, and also have conflicts of interest.)Navaratna, N. 2007: 149(.

Keywords: Operations, Finance, Accounting, Local Administrative Organization
Therefore, there is the question of how much of the 143 local administrative organizations in Chaiyaphum Province operate in finance and accounting. As this question has not been studied before, the researcher is interested in conducting a study on factors influencing the financial and accounting operations of local administrative organizations to apply the results of this study. Approaches to promote proper management of local administrative organizations with concrete efficiency and effectiveness, and in particular, can be used to manage human resources in terms of finance and accounting that meet the needs of the organization and people in the area as much as possible.

OBJECTIVES
1. To survey the financial and accounting operations of local administrative organizations in Chaiyaphum Province.
2. To analyze the factors influencing the financial and accounting operations of the local administrative organization in Chaiyaphum Province.
3. To present recommendations on financial and accounting operations of local administrative organizations in Chaiyaphum Province.

II. METHODOLOGY

The Population And Sample
Factors influencing the financial and accounting operations of local administrative organizations were researched at a 95% confidence level and all numbers were obtained by multistage randomization. have the right to vote in 16 districts in Chaiyaphum with 890,067 people.

The sample is the people who have the right to vote in Chaiyaphum province obtained by stratified random sampling, which is randomly drawn from populations with differences between random units that can be classified into stratification and the number of samples is calculated according to the formula of Yamane's (1973:142), The sample was 400 people who had the right to vote in Wat Chaiyaphum (Vanichbuncha, K., 2003: 152).

The key informant groups in the objective interview were selected from a specific sample group, based on their ability to educate. and experience, consisting of the selection of a group of informants who can provide knowledge, background, current conditions, and recommendations for financial and accounting operations of local administrative organizations in Chaiyaphum Province. The target group used in the in-depth interview (In-Depth Interview) as a recommendation for the financial and accounting operations of the local administrative organization in Chaiyaphum Province, consider the appropriateness and feasibility of the recommendation of the local administrative organization's financial and accounting operations separately. 16 people who used the method of selecting a specific sample (Purposive Sampling) according to the following features; (1) is involved in the financial and accounting operations of the local administrative organization in Chaiyaphum Province. (2) being an executive at a senior level or a person involved in financial and accounting operations of a local administrative organization in Chaiyaphum Province. (3) an expert in financial and accounting operations of a local administrative organization in Chaiyaphum Province.

Data Collection Tools
Collection of questionnaire data as follows: 1) Data collection by using questionnaires, using questionnaires that have been developed and improved until they are of acceptable quality to collect data by themselves and research assistants, which the researcher asks for cooperation from people in the province. Chaiyaphum. Before the data collection, the researcher explained in detail the research objectives, the tools used for data collection, the data collection procedures, and methods to obtain accurate and complete information to the research assistants. 2) To request permission to collect data, the researcher created a questionnaire and made a letter of permission to collect data from the sample population. 3) The researcher brought a letter asking for permission to collect data, presented it to the leaders of each community in Chaiyaphum province for permission to collect data, which was the population used in the study. 4) Distribute and collect questionnaires from the sample population. 5) Get the questionnaire back, check the accuracy, completeness and then go to analyze the data further.

Interview data collection, the researcher conducted the interview data collection according to the following steps; 1) Study information from academic papers that are theoretical concepts. Including related research by reviewing
concepts and theories related to financial and accounting operations of local administrative organizations in Chaiyaphum Province. 2) Data collection using an interview form, the researcher coordinates for permission from the group of information providers over the phone. Then travel according to the appointed date and time. Before the interview, the researcher introduces himself, establishes acquaintance between the researcher and the interviewee, informs the purpose of the interview, and conducts the interview.

Data Analysis
1. Data analysis of the questionnaire after the data was collected from the questionnaire successfully. The data were analyzed with a computer using a statistical package for social science research as follows: frequency value, percentage, mean, standard deviation, and multiple regression analysis.

2. Interview data analysis 1) Analysis of academic documents related to financial and accounting operations of local administrative organizations in Chaiyaphum Province. 2) Analyze and synthesize the data obtained from in-depth interviews with key informants to conduct systematic content analysis.

RESULTS
1. Finance and Accounting Operations of Local Administrative Organizations in Chaiyaphum Province as the following table;

<table>
<thead>
<tr>
<th>Financial and Accounting Operations of Local Administrative Organizations in Chaiyaphum Province</th>
<th>Mean</th>
<th>S.D.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Money receiving</td>
<td>3.30</td>
<td>.46</td>
</tr>
<tr>
<td>Money withdraws</td>
<td>2.97</td>
<td>.61</td>
</tr>
<tr>
<td>Money deposit</td>
<td>2.72</td>
<td>.77</td>
</tr>
<tr>
<td>Money storage</td>
<td>3.34</td>
<td>.76</td>
</tr>
<tr>
<td>Audit of local administrative organizations</td>
<td>3.29</td>
<td>.85</td>
</tr>
<tr>
<td>Total</td>
<td>3.12</td>
<td>.20</td>
</tr>
</tbody>
</table>

From Table 1, the overall financial and accounting operations of the local administrative organizations in Chaiyaphum Province were found to be at a moderate level )\( \bar{x} = 3.12 \), S.D.=.20(, Consider them in descending order as follows: Money storage )\( \bar{x} = 3.34 \), S.D.=.76( Money receiving)\( \bar{x} = 3.30 \), S.D.=.46( Audit of local administrative organizations )\( \bar{x} = 3.29 \), S.D.=.85( Money withdraw )\( \bar{x} = 2.97 \), S.D.=.61(, and Money Deposit )\( \bar{x} = 2.72 \), S.D.=.77( respectively.

2. Factors Influencing Financial and Accounting Operations of Local Administrative Organizations in Chaiyaphum Province as the following table

<table>
<thead>
<tr>
<th>Selected Variable Sequence</th>
<th>B</th>
<th>S.E.</th>
<th>Beta</th>
<th>t</th>
<th>P-value</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>Constant</td>
<td>.907</td>
<td>.227</td>
<td></td>
<td>4.002</td>
<td>.000*</td>
<td>.461</td>
</tr>
<tr>
<td>Personnel competency</td>
<td>.237</td>
<td>.059</td>
<td>.289</td>
<td>4.023</td>
<td>.000*</td>
<td>.121</td>
</tr>
<tr>
<td>Knowledge and ability</td>
<td>-.026</td>
<td>.026</td>
<td>-.115</td>
<td>-1.021</td>
<td>.308</td>
<td>-.076</td>
</tr>
<tr>
<td>Administrative psychology</td>
<td>.218</td>
<td>.035</td>
<td>.636</td>
<td>6.254</td>
<td>.000*</td>
<td>.149</td>
</tr>
<tr>
<td>Work effort</td>
<td>.242</td>
<td>.045</td>
<td>.753</td>
<td>5.327</td>
<td>.000*</td>
<td>.152</td>
</tr>
<tr>
<td>Support from the organization</td>
<td>.495</td>
<td>.075</td>
<td>.603</td>
<td>6.624</td>
<td>.000*</td>
<td>.348</td>
</tr>
</tbody>
</table>

SE_{est} = \pm .12661
R = .678; R^2 = .459; Adj. R^2 = .455; F = 107.208; p-value = .001

* Statistically significant at the .05 level.
From Table 2, it was found that the factors influencing the financial and accounting operations of local administrative organizations in Chaiyaphum were Support from the organization, administrative psychology, Personnel competency, which had predictive coefficients in raw scores (b) equal to 0.495, 0.218, and 0.237, respectively. Factor variables influencing the financial and accounting operations of local administrative organizations in Chaiyaphum Province with no statistical significance at the 0.05 level were knowledge and ability, work effort. All variables together forecast financial and accounting operations 45.5%, the discrepancy is equal to ±1.2661 (F = 107.208; p-value =0.01)

III. THE DEVELOPMENT OF FINANCIAL AND ACCOUNTING OPERATIONS FOUND THAT

3.1 Money Receiving: need to change personnel in the agency, executives must make orders to assign duties to perform duties clearly according to the identity of the personnel that exists.

3.2 Money Withdrawal: It is necessary to remind the responsible officer to comply with the rules and the book, or the withdrawal must be recorded in the system and the payment must be verified with proof of payment every end of the day.

3.3 Money Deposit: It is necessary to comply with all deposit, retention, and remittance regulations for effective transparency in the local administrative organization.

3.4 Money Storage: It is necessary to appoint a Money Storage Committee on a normal business day, to make a single set of instructions, consisting of a Money Storage Committee and a Money Storage Committee regularly, and to hold Comply with the regulations of the local administrative organization's finance committee.

3.5 Audit Of Local Administrative Organizations: It is necessary to verify the complete documentation of the disbursement attached to the disbursement. If there is no evidence of payment, return the money from the responsible person. By following the rules of the Executive Committee of the Court of Justice on Finance.

IV. DISCUSSIONS

Overall financial and accounting operations of the local administrative organizations in Chaiyaphum Province were found to be at a moderate level $\bar{X} = 3.12$, S.D.=.20(, Consider them in descending order as follows: Money storage $\bar{X} = 3.34$, S.D.=.76( Money receiving $\bar{X} = 3.30$, S.D.=.46( Audit of local administrative organizations $\bar{X} = 3.29$, S.D.=.85( Money withdraw $\bar{X} = 2.97$, S.D.=.61(, and Money Deposit $\bar{X} = 2.72$, S.D.=.77( respectively. which is inconsistent with research by Boonsat, J. (2011: 1) study of the demand for financial and accounting services in the area of the Baan Suan Administrative Organization, Hat Samran District, Trang Province found that; 1) If the cost of using the service is reduced, the demand for financial and accounting services will increase. 2) Females are more in demand for financial and accounting services than males. 3) Single people have more demands for financial and accounting services than family members. and 4) If the family income is high, there will be more demand for financial and accounting services.

Factors influencing the financial and accounting operations of local administrative organizations in Chaiyaphum were Support from the organization, administrative psychology, Personnel competency, which had predictive coefficients in raw scores (b) equal to 0.495, 0.218, and 0.237, respectively. This is inconsistent with the research of Montri, P. (2013: 1), studying the treasury administration of local administrative organizations in Songkhla Province found that Different sexes and ages had different opinions on the problem of fiscal management of local administrative organizations in Songkhla Province at a statistically significant level of 0.05. The problem of treasury management may be because the scope of duties of treasury management covers all important tasks. Whether it's budget, procurement of supplies, accounting, preparation of financial statements, and receipt and payment. Although each job has guidelines, methods, and orders to comply with government regulations, due to the large amount of work, it causes problems in compliance with the budgeting process, affecting the performance of the worker who has oversight over the administration of the local government's budget from the state agency. The ever-changing parcel regulation guidelines make it possible to comply with the parcel regulations. In particular, procurement by various methods of operators face problems in the matter of errors in the work process that is too much affecting the time of disbursement - payment.
Money receiving: need to change personnel in the agency, executives must make an order to assign duties to work clearly according to the identity of the personnel that exists, which is not consistent with the research of Khansirimongkhon, Y. (2017: 1), who studies the problem of fiscal management of local government organizations in the eastern region. The results showed that the head of the local administrative organization's finance department had the highest problem in overall fiscal management. Considering each aspect, the problem is at the highest level as well. The most problematic is procurement, followed by budgeting, revenue collection, disbursement, and accounting and financial statements. However, demographic characteristics such as gender, age, education level, work experience of different heads of finance departments had different effects on fiscal management problems with statistical significance at the 0.05 level. In addition, it was also found that the characteristics of local administrative organizations, such as different types of departments, annual budgets, and populations, had different fiscal management problems at statistical significance at the 0.05 level.

Money withdraws: Responsible staff must be instructed to comply with regulations and books or the withdrawal must be recorded in the system and payment must be verified against proof of payment every end of the day, in line with Samransuk's research., K. (2012: 1) who studied the problem of making a 3-year development plan (2012-2014) of Huai Krot Municipality, Sankhaburi District, Chainat Province, found that there was a problem in preparing the plan every step of the way. From the preparation of the project collection and analysis plan, the selection and prioritization of the problem, the determination of long-term development goals and guidelines, the determination of project objectives, the drafting of the municipal development plan, the approve the plan and publish the plan.

Money Deposit: Required to comply with deposit regulations. Money retention and remittance of all treasury items for efficient transparency in the local administrative organization, consistent with research by Krueathep, W. (2015: 1), a study of the 9 golden rules for good management of local governments found that the good local administration in the new era should have the vision to drive local communities sustainably, have measures to drive the vision concrete and be able to drive projects through cooperation from various sectors. The local government organization must develop a project or development program in steps following the local community context, which must have a specific action plan sufficient to achieve the desired vision concretely.

Money storage: It is necessary to appoint a Money Storage Committee on a normal business day to make a single set of instructions consisting of a Money Storage Committee and a Money Storage Committee regularly in compliance with the regulations. Financial Executive Board of Local Administrative Organization, which is consistent with the research of Chatapholchai, A. (2011: 1) to study the problem of budgeting of Roi Et Provincial Administrative Organization. It was found that the problem is at a moderate level, possibly because the local government's budget disbursement is not within the time limit and is not following the approval in the annual budget ordinance, thus causing the local government organization to not be able to spend the budget accordingly. Definable plans/projects.

Audit of local administrative organizations: it is necessary to check the evidence supporting the disbursement attached to the complete disbursement, in case there is no evidence of payment to return the money from the responsible person following the rules of the Judiciary Committee on Finance, which is consistent with the research of Saentsaweesuk, K. (2014) studied the state of the treasury administration of the Sub-District Administrative Organization in the area of Ubon Ratchathani Province, the results of the study showed that the issues in question at a high level are finance, procurement, and property registration, and accounting. However, the development and revenue collection are moderately problematic. When comparing the opinions of the head of the finance department on the condition of the fiscal administration, it was found that the heads of the finance department with different genders, ages, educational levels had no different opinions on the condition of the fiscal administration as a whole and in each aspect. The heads of the finance department with different incomes and experiences had different opinions on the condition of fiscal management at statistical significance at the 0.05 level.

V. RECOMMENDATIONS

Policy Recommendations

1. Encourage the development of the potential of the staff of the organization continuously and regularly regarding regulations, orders, rules, procedures, and procedures for accounting records.

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2. Regulators and executives should encourage the switch to the computerized accounting record method, and promote the development of the system to increase the potential of the accounting record system to be fast and stable in receive - send information.

3. Executives should have an internal audit department in finance and accounting to check the financial reports for accuracy before sending the financial reports to various departments.

Practice Recommendations

1. Local administrative organizations should send officers at all levels to receive training to gain new knowledge and experience to enhance their knowledge and understanding of the ever-changing laws and to ensure the legality of fiscal operations, and further regulations.

2. Should consider reducing non-essential steps to prepare the annual budget to be faster and timely according to the law in each area effectively.

3. Tax maps should be up-to-date and accessible to the treasury so that they can be used to collect local taxes to reduce the avoidance of tax payments by residents and thus generate more income for local development.

4. It should be clear, easy to understand, and aligned to reduce the interpretation of different legal provisions and to be properly implemented, thereby reducing the objection from the Treasury regulators of local government organizations.

Further Research Recommendations

1. The problem of treasury administration in other regions should be studied to compare the results and use the data as a case study.

2. An in-depth study of the problem of specific areas of treasury management should be conducted because this study provides an overview of treasury administration.

3. The factors influencing the financial and accounting operations of local administrative organizations in Chaiyaphum Province should be seriously studied in each aspect.

REFERENCES


