



Community Accounting: Model of Providing Academic Services of Accounting Program to Develop Instructional Packages Workshop for Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province

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Abstract- The research of Community Accounting: Model of Providing Academic Services of Accounting Program to Develop Instructional Packages Workshop for Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province aimed to study model and process of providing academic services to community on accounting aspect and study the participants' satisfaction in accounting workshop. The instruments used in this research were: Instructional packages of community accounting and Satisfaction survey form of the participants in community accounting workshop. The population were members of the living in Ban Wan Community. The model and process of providing academic services on community accounting conforming to the needs of the Ban Wan Community consisted of 2 models: Model 1: The integration of knowledge gained from academic services with related courses and Model 2: The integration of related courses with knowledge of academic services to train students how to be able to transfer knowledge of accounting by themselves.

Keywords: Community Accounting, Academic Services, Accounting Model.

I. INTRODUCTION

A mission in the 20 years Rajabhat University Strategy (B.E. 2560-2579) or (2017-2036) on local development is described that "To develop local region according to potential, problems and real needs of the communities by transferring knowledge and technology as well as applying royal initiatives into action" by linking to Strategy 1: Local Development. In addition, the 3rd strategy is to integrate teaching and learning management, students' research, teachers and local development based on the project forms of: 1) Research, 2) Training/academic services, 3) Relationship activities and 4) Other activities (Office of the Rector's Meeting, Rajabhat University, 2018). The academic services to the communities are the main mission of the higher education institutions under the responsibility of personnel in higher education institutions. They are important processes in bringing expert knowledge of each department to publicize and transfer to the communities in the form of projects or activities based on the needs of the communities.

Therefore, the Accounting Program, Faculty of Business Administration and Accounting, Sisaket Rajabhat University, is one of the higher education institutions focusing on local development mission. We have integrated cooperation within university and outside including the government sector, private sector and civil society in order to conduct academic service projects. Our program consists of integrated teaching and learning, students and lecturers' research in area-based development. Moreover, providing of academic services to the communities are not solely from the needs of higher education institutions, but mainly from the needs of the communities with a variety of academic services based on the context of providing academic services and the needs of the communities.

Obviously, the process of academic services to the communities is an important factor of contributing cooperation among higher education institutions, various sectors, academic staff and support staff. Furthermore, students in Accounting Program working in the area can bring academic knowledge in accounting derived from the community needs survey to use in development through the process of transferring knowledge using various skills, such as speaking, writing, presenting and using digital media. In addition, it is an integrated classroom teaching and learning based on real community

situations integrated with research. It also results in local economic development and Thai desirable characteristics enhancement through career, income, self-reliance and family support.

Objectives : (1) To study model and process of providing academic services to community on accounting aspect. (2) To study the participants' satisfaction in accounting workshop.

II. METHODS

Based on the concept of action research, the researcher used concepts, theories and literature reviews to develop instructional packages for community accounting workshop. The purposes were to develop and improve operations toward utmost efficiency and effectiveness emphasizing on the application of knowledge and technology to apply to teaching and learning quality development. (Virayut Chatakarn, 2010). However, the process of Participatory Action Research (PAR) was a reflection cycle and practice starting from observation, reflection, knowledge exchange and planning for change. Later, conducted as the plan, observed the results and repeated planning until changes occurred to be better. (Amavasee Ampansirirat, et al., 2017)

Population and Samples

The population in this research consisted of 470 members of the religious and cultural tourism villages living in Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province. The samples were 222 village committees and members of Ban Wan Community selected by Purposive Sampling method.

The scope of content: the instructional packages of community accounting and community entrepreneurship were created by integrating knowledge of accounting principles including the process of creating community accounting through academic services derived from the survey of needs and satisfactions after the workshop through the form and process of knowledge presentation as the instructional materials.

Instrumentation

Step 1: The population in this research consisted of 470 members of the religious and cultural tourism villages living in Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province. The samples were 222 village committees and members of Ban Wan Community selected by Purposive Sampling method.

Step 2: The instruments used in this researcher were created as follows:

(2.1) Needs survey form on community accounting and community entrepreneurship workshop with more than one answer option. (2.2) Satisfaction survey form of the participants in community accounting workshop based on accounting principles and process of creating community accounting through academic services. (2.3) Instructional packages of community accounting. (2.4) Community accounting workshop

Data Analysis

(1) Analyzed the needs survey of 222 people from Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province by finding the mean and percentage. (2) Analyzed the satisfaction survey of 222 participants in community accounting workshop by finding the mean. Then, summarized and improved the instructional package before providing the next community accounting workshop.

Statistics

The criteria used for needs survey and satisfaction survey of Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province, was interpreting the mean in the result discussion by determining the importance level of perceived service quality and calculated the range of the class interval. The result was 0.50 per range. Boonchom Srisa-ard. (2002): 103).

III. RESULTS

Objective 1: To study model and process of providing academic services to community on accounting aspect. The result of the needs survey for workshop on community accounting and community entrepreneurship revealed that there was no community accounting and community entrepreneurship manuals for Ban Wan Community. On the other hand, there was OTOP accounting manual of the Cooperative Auditing Department, but had not been implemented yet due to the obligation of producing

products for sale. Another reason was due to the complication of the accounting manual that caused difficulty for people in Ban Wan Community. Some community members prepared only income/expenditure accounts without any systematic procedure, such as lacking of reference, lacking of withdrawal/payment evidence and lacking of inventory control. As a result, it was impossible to know the quantity of products each month which affected to the sale amount. Therefore, the 4th year Accounting Program students analyzed data from those community problems and provide participatory exchange in the meeting to design the instructional packages based on the community needs as shown in Table 1. In addition, the information obtained from the needs survey on the community accounting workshop in various aspects, such as topic and period, was found that most of the workshop participants were women aged between 41 - 50 years old who educated secondary school level with lower than 300 baht income and had never done accounting before. The process of academic services providing to Ban Wan Community on the development of instructional packages on community accounting workshop for Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province was the integration of academic services with teaching and learning. It can be summarized as follows: 1) The Accounting Program students participated in the workshop project and also participated in the creation of the needs survey on community accounting workshop, 2) The needs survey on community accounting workshop was launched, 3) The students summarized and analyzed the results together with the researcher, 4) The students were assigned as assistants of the lecturer in the course related to academic services, 5) The researcher analyzed the content, set up lesson plan, learning achievement and adjust the order of topics for both theoretical and practical parts to be consistent with the tasks assigned to students, 6) The suitable instructional packages and materials were created for the community accounting workshop based on community context, 7) The problems obtained from the academic services were defined as the research topic, 8) The workshop project on community accounting was performed, 9) The satisfaction survey on community accounting was evaluated on the aspects of the academic service model and process, 10) The result of satisfaction evaluation was summarized and analyzed and 11) Instructional packages on community accounting was improved for the next workshop.

Objective 2: To study the participants' satisfaction in accounting workshop the satisfaction results of the Ban Wan community, Nam Kham Subdistrict, Mueang District, Sisaket Province. It was found that the average satisfaction evaluation on the content was 3.75 on the from the evaluation of the content of community accounting, providing academic services facilities and process aspects as shown in Table 1-3.

TABLE 1: The mean and standard deviation of the satisfaction level of Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province on the content of community accounting aspect.

From Table 1, the overall satisfaction level of the participants in the community accounting workshop on

Satisfaction evaluation aspect: Content of community accounting	\bar{X}	S.D.	Satisfaction level
1. Knowledge and understanding before training	3.75	0.74	Very satisfied
2. Knowledge and understanding after the training	3.84	0.36	Very satisfied
3. Consistency of the content and the needs	3.78	0.64	Very satisfied
4. Ability to indicate the benefits	3.74	0.46	Very satisfied
5. Ability to explain the detail / process	3.73	0.52	Very satisfied
6. Ability to apply the knowledge in community activities	3.86	0.53	Very satisfied
7. Ability to transfer knowledge	3.86	0.70	Very satisfied
Overall	3.78	0.52	Very satisfied

the content of community accounting aspect was at a very satisfied level (\bar{X} = 3.78, S.D = 0.52), with the highest average on the ability to apply the knowledge in community activities (\bar{X} = 3.86, S.D = 0.53), followed by the ability to transfer knowledge (\bar{X} = 3.86, S.D = 0.70) and the least average on the ability to explain the detail/process (\bar{X} = 3.73, S.D = 0.52).

TABLE 2: The mean and standard deviation of the satisfaction level of Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province on providing academic services facilities aspect.

Satisfaction evaluation aspect: Providing academic services facilities	\bar{X}	S.D.	Satisfaction level
1. Cleanness and suitability of place	3.84	0.36	Very satisfied
2. Place arrangement	3.75	0.74	Very satisfied
3. Duration of the workshop	3.73	0.64	Very satisfied
4. Service of the workshop team	3.74	0.46	Very satisfied
5. Coordination of the workshop team	3.78	0.52	Very satisfied
6. Advices / inquiries	3.86	0.53	Very satisfied
7. Training model/activities	3.86	0.70	Very satisfied
Overall	3.75	0.38	Very satisfied

From Table 2, the overall satisfaction level of the participants in the community accounting workshop on providing academic services facilities was at a very satisfied level (\bar{X} = 3.75, SD = 0.38), with the highest average on training model/activities (\bar{X} = 3.86, SD = 0.70), followed by advices / inquiries (\bar{X} = 3.86, SD = 0.53) and the least average on duration of the workshop (\bar{X} = 3.73, SD = 0.64).

TABLE 3: The mean and standard deviation of the satisfaction level of Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province on process aspects.

Satisfaction evaluation aspect: Process	\bar{X}	S.D.	Satisfaction level
1. Public relations / informing details of the workshop	4.38	0.56	Very satisfied
2. Readiness of the lecturer team	3.65	0.89	Very satisfied
3. Ability to transfer knowledge of the lecturer team	3.61	0.58	Very satisfied
4. Explanation on content of lecturer team	3.57	0.70	Very satisfied
5. Use of appropriate and understandable language	3.63	0.59	Very satisfied
6. Providing clear answer	3.40	0.62	Moderately Satisfied
7. Appropriateness of training materials	3.57	0.73	Very satisfied
8. Priority arrangement of the content	3.49	0.56	Very satisfied
9. Use of materials to transfer knowledge	3.56	0.70	Moderately Satisfied
10. Opportunity to ask questions	4.15	0.72	Very satisfied
11. Time management of the lecturer	3.86	0.76	Very satisfied
Overall	3.71	0.27	Very satisfied

From Table 3, the overall satisfaction level of the participants in the community accounting workshop on process aspects was at a very satisfied level (\bar{X} = 3.71, SD = 0.27), with the highest average on public relations / informing details of the workshop (\bar{X} = 4.38, SD = 0.56), followed by the opportunity to ask questions (\bar{X} = 4.15, SD = 0.72) and the least average on time management of the lecturer (\bar{X} = 3.86, SD = 0.76).

IV. DISCUSSION AND CONCLUSIONS

Regarding the instructional packages of community accounting workshop for Ban Wan Community, Nam Kham Sub-district, Mueang District, Sisaket Province, the community needs survey revealed that people the most needed training was financial statements topic for 33 percent with the training duration not more than 2 days/time during Saturday and Sunday from 1:00 pm to 4:00 pm by 39 percent. On the

aspect of satisfaction of Ban Wan community, Nam Kham Subdistrict, Mueang District, Sisaket Province, the overall was very satisfied at 3.75 on average. Considering each aspect, it was shown that: 1) Content of community accounting aspect was very satisfied level at 3.78, 2) Providing academic services facilities aspect was very satisfied level at 3.75 and 3) Process aspect was very satisfied level at 3.71.

Regrading the teaching and learning process organization, it was dealing with academic services generated from developing the research question from the academic services in order to use the research result to develop the academic services for systematic operation. According to the aforementioned operation, it conformed with Gus Makason. (2010) who studied integrated learning in the Accounting Seminar course at Chiang Rai Rajabhat University. The finding was found that the teaching model focused on integrated learning was able to encouraged students' interest to be enthusiastic and involved throughout the learning period. Moreover, they were able to plan sequentially and continue doing research. They studied happily, increased good attitude towards accounting, had fun, expressed opinions freely and were able to link knowledge in accounting fields from various subjects that had studied before. These conformed with Songkran Gaivong. (2012) who studied the development of teaching and learning model for community accounting and integrated project creation activity with practice, the finding revealed that teaching and learning by using the integrated project creation activity and practice resulted in the most satisfied level of student satisfaction. It also resulted in student's achievement who got more than 60 points. This activity was useful to the community as accounting system was a part of sustainable operation of community affairs. Furthermore, the accounting system designed by students was able to use as a model in accounting for other communities. The researcher would like to discuss the results as following aspects:

On the content of community accounting aspect, there was no record in community accounting at Ban Wan Community as the Accounting Manual of the Cooperative Auditing Department. There were only income/expenditure records. This conformed with Saratnuch Boonvut (2015) who found that the problem state of community enterprises was to create only an income/expenditure account. The document storage was messy of personal expenses and business expenditures. There was no number indicated the delivery note which resulted in control system when customers paid by transfer to the account and caused poor internal control system. In addition, the members did not have basic knowledge of accounting and lacked of data collection. The model and process of providing academic services on community accounting must be consistent and meet people's needs and the real community context. The participation in instructional packages development makes people in the community understand easily because it helps accounting to be more accurate and reliable. People know the profit and loss, keep document systematically, easily examine and can be applied. On providing academic services facilities aspect, the place for workshop project was suitable with good arrangement. The excellent coordination between Accounting Program students and the community was continuous and sincere. The convenient period of workshop was on Saturday and Sunday during 1.00-4.00 pm due to morning work such as working in farm with cattle/buffalo, watering vegetables in the garden and working in the rice fields or orchards. On process aspect, there was an improvement on relevant questions and priority arrangement of the content due to moderately satisfied level of satisfaction. Therefore, the results of the level of satisfaction were used to improve for the next academic services process by allowing Accounting Program students who participated in the workshop to perform role-play in order to prioritize the related contents including the performance of asking and answering questions to make them clearer and more relevant.

Regarding the students' achievements from the integration of academic services and lesson. Students created a special place to learn the accounting profession. (producing products /purchasing). They focused on creating a learning experience emphasizing on accounting performance. They applied their learning experience to creative jobs and various skill activities by measuring and evaluating the learning outcomes of the courses that focused on building professional competencies in accounting which promoted and developed community and local region in the future.

Hence, the best practice in the model of providing academic services to the community of Accounting Program, Faculty of Business Administration and Accounting, Sisaket Rajabhat University is a model for academic services in accounting that should provide strategic plan for providing academic services to meet the real needs of the community in the dimension of giving or earning. Furthermore, the sustainable academic services planning to the community should implement, promote and support personnel to have opportunities to work with networks outside the university in order to bring knowledge and experience

to develop current work as well as create acceptance of the community and society as shown in the following Figure 1-2

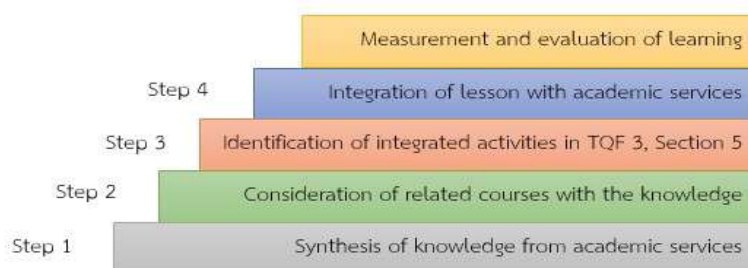


Figure1: Model 1 of the integration of knowledge gained from academic services with related content courses

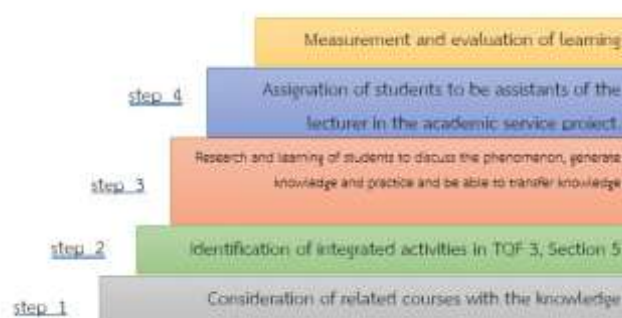


Figure 2 : Model 2 of the integration of related content courses with knowledge of academic services and practice for students to transfer accounting knowledge by themselves

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