



## The Need to Develop Knowledge Affected to Efficiency of Accounting of Personnel under the Finance Division, Local Administration Organization

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**Abstract-** Especially in the matter of accounting standards that greatly affect the presentation of accounting information. The objectives aimed to study the need to develop knowledge affecting an efficiency of personnel accounting under the finance division in local administration organization. The collection to survey by questionnaires with 103 samples of fiscal personnel in Wapi Pathum District and Na Dun District, Maha Sarakham Province, Thailand. The need to develop knowledge of the accounting profession, and professional skills at level of high levels. And bookkeeping efficiency of comprehension, reliability, completeness, relevance to decision making, timeliness at level of high levels. In additions, a training and seminars for finance personnel should be held regularly at least twice a year to have a thorough knowledge and understanding of the operational rules and regulations that have changed.

**Keywords:** Need to Develop Knowledge; Affecting Efficiency; Personnel Accounting; Finance Division; Local Administration Organization

### Introduction

With today's changing economic and financial environment, faster news links, and more international trade cooperation. Executives, therefore, rely on administrative and accounting information to help them plan and make decisions. Currently, accounting information has changed as can be seen from 1999 onwards (Saengsiri, R. 2001). The Association of Certified Accountants and Auditors of Thailand has issued several new accounting standards to replace some of the old standards and for matters that have not yet been established. Therefore, to obtain accurate accounting information, a professional accountant who presents financial information to management is advised to develop relevant knowledge of accounting that has changed. Especially in the matter of accounting standards that greatly affect the presentation of accounting information. Professionals should therefore follow up on changes that occur, such as attending training, seminars, new accounting standards, and audits that come out to comply with the standards and present information to the relevant parties correctly. In addition to changes in accounting standards, accounting information is also important. It can be seen that in today's era of globalization, the linkage of various information, including accounting information is more rapid through the Internet network which requires the use of computers. Therefore, professional accountants must be interested in applying computer systems to accounting in various forms such as the use of accounting software packages, searching for accounting information via the Internet. It is not only professional accountants who need to adjust, government agencies as well. Whether it is the administration of central government, provincial, and local governments with departments, financially responsible for an accounting must have additional education.

The administrative division structure in the sub-district administrative organization depends on the sub-district administrative organization level which the Department of Provincial Administration, Ministry of Interior has set up to suit the mission. The unit in the Subdistrict Administrative Organization that is responsible for accounting is the fiscal section with the head of the treasury department as the head, with the finance and accounting staff, responsible for the disbursement of money, bookkeeping, revenue collection officers, Responsible for collecting taxes, an income of the Subdistrict Administrative Organization,



etc. It is necessary to develop accounting knowledge that changes all the time because the laws or regulations related to government accounting must be accurate and fair.

Therefore, the change in accounting knowledge inevitably affects the accounting of personnel in the finance department. The researcher is therefore interested in studying the need for knowledge development that affects the accounting of personnel in the fiscal department, under the sub-district administrative organization in the area of Wapi Pathum District and Na Dun District, Maha Sarakham Province. To be able to improve the performance to be more efficient, to develop themselves and the organization as a whole, it is good for the people who come to contact the government and to be able to use the research results as a guideline to improve problems and Obstacles to help the fiscal function to be effective for the Sub-District Administration Organization.

### **Objectives**

1. To study the need for knowledge development of personnel in the Fiscal Division under Subdistrict Administrative Organization in Wapi Pathum District and Na Dun District, Maha Sarakham Province.
2. To study the accounting of the personnel of the Treasury Department under the Subdistrict Administrative Organization in the area of Wapi Pathum District and Na Dun District, Maha Sarakham Province.

### **Expected Benefits**

1. To know the need for knowledge development of personnel in the fiscal department, under the sub-district administrative organization in Wapi Pathum District and Na Dun District, Maha Sarakham Province
2. To know the efficiency of accounting of personnel in the fiscal department, under the sub-district administrative organization in the area of Wapi Pathum District, Na Dun District, Maha Sarakham Province
3. Identify the problems and obstacles that affect the accounting of personnel in the finance department under the sub-district administrative organization in the area of Wapi Pathum District and Na Dun District, Maha Sarakham Province.

### **Literature review**

Research on the study of the need for knowledge development that affects the efficiency of accounting of personnel in the fiscal department, under the sub-district administrative organization in the area of Wapi Pathum District and Na Dun District, Maha Sarakham Province

#### **1. General information about the Subdistrict Administrative Organization**

Tambon Administrative Organization is a system of government that is the consequence of the decentralization of government powers of the state and implied there is an organization acting locally by the people of that locality. This organization is organized and controlled by the government but has the power to set policies and control the implementation of its own policies. The executives are the president of the sub-district administrative organization and the sub-district administrative organization council. The government department is divided into 4 parts as follows: the Treasury Division, the Public Health and Environment Division, the Religious and Cultural Education Division, the Engineering Division. And the Tambon Administrative Organization still has the same problem as the Tambon Administrative Organization. There are 3 structures as follows: 1) The structure that the mayor comes from the municipal council's resolution makes the mayor depend on or need



the majority of the support from the municipal council. Therefore, if the mayor is unable to control the majority in the municipal council, opening a channel for the municipal council to overthrow the mayor has resulted in frequent changes in the local administration at one time. 2) Changes in the mayor often harm the administration of the municipality because it will cause policy continuity, difficulty to push for concrete policies, and ultimately the disadvantage or damage to the people local. 3) The structure that the mayor comes from the resolutions of the municipal council. It is a structure in which the mayor has to please the council members by offering mutual benefits in various ways to maintain a majority, forcing the mayor to please the council members rather than the people (Department of Local Government Promotion. 2003).

## **2. Concepts and theories on knowledge development needs**

The importance of knowledge development needs for knowledge development according to the environment, society, economy, and ways of seeking knowledge in solving problems as well as for survival in performing duties effectively and efficiently. The knowledge development approach is an element of self-improvement based on the preparation of the body and mind to face the changes in oneself and the environment around them including the ever-changing situation in which the operations of local government officials need to adapt to the rapidly changing current situation. Therefore, the students are interested in learning about the staff's self-development. related to financial and fiscal work to develop local government organizations to be able to operate effectively (Wongrusmeeduan, R. 2009)

The concept of factors affecting self-adjustment and self-development of accountants, modern accountants must adapt and develop themselves in various aspects is the factors that affect adaptation. and self-development of accountants, modern accountants must adapt and self-development. Because accountants must be alert and seek knowledge in science or must be someone who learns and understands the source and source of information, as well as other professions related to the accounting profession (Wangcharoendate, S. 2005)

Accounting profession knowledge is knowledge related to accounting. Accounting personnel working in local administrative organizations should have direct basic knowledge of the accounting profession that can be applied in their practice. These include general knowledge, general management, information technology, and accounting (Klahan, S. 2010).

**1 . General Knowledge:** Knowledge of society, economy, politics, and governance, including the ability to think critically about the impact on business and the overall economy of the country. This is to be used to build skills, knowledge of business and analysis, organizational risk, and the ability to think, ask, write to understand, communicate or discuss knowledge, experience. with others, both in and outside the accounting profession. The information in the financial statements must be understood as soon as users of the financial statements use it. Therefore, it is assumed that users of financial statements have a reasonable knowledge of business, economic, and accounting activities, and have a reasonable intention to study the information, so it is not a reason to omit the information. that, although complicated Just for the reason that such information is too difficult for some budget users to understand.

**2. General management:** enabling groups of people in the organization to work together to achieve the common objectives of the organization. Management consists of planning, organizing, recruiting, leading or directing, and controlling an organization or attempt to achieve a common objective. Resource management includes the use and placement of human resources, financial resources, technological resources, and natural resources, and also helps the management of organizations to prosper.

**3. Information Technology:** At present, information technology plays a very important role in accounting practice, because information technology has helped make



accounting work more convenient, and can prepare and present reports promptly. Want to use the information to make decisions. Technology must be accurate and reliable to the organization or business and can be traced, which today's technology is modern and has evolved to be more in line with the present day.

**4. Accounting:** Accounting is the art of collecting, recording, classifying, and summarizing information about economic events in monetary terms. The final result of accounting is to provide financial information which is useful to many parties and people interested in each activity, professionals in accounting, auditing, accounting management, accounting system., Accounting, taxation, education and accounting technology, other accounting administration as prescribed by the ministerial regulations. The Accounting Act 2004 has also established the Federation of Accounting Professions to promote and develop the accounting profession. The reason for promulgating this Act is because, at present, the accounting profession has expanded to cover many areas, whether accounting, auditing, administrative accounting, accounting system, tax accounting, education, and technology. Accounting or other services. Which is associated with a wide range of business activities, it should be encouraged that professionals are under the supervision of the same professional council as a center and promote solidarity as well as to educate and develop professional standards for professional practitioners to have quality and standards and to have professional progress, as well as to control Professional Code of Conduct. Therefore, accountants must have complete and accurate knowledge of the accounting profession.

**Professional skills include reasoning, interaction, and communication.**

1. Reasoning aspect: It is the daily activity of human reasoning. It is evidence or something that confirms one's belief as true. When doing anything, you must first think about whether you should do it or not and why. This is asking for reasons to support one's own thoughts and actions. Reasoning is a thought process that seeks to show that a conclusion should be accepted because there is reason or evidence to support it. It is also necessary to explain this reason to others to understand and accept, hearing some stories may not be entirely believed. To choose what to believe or not to believe, it is necessary to use reason to judge, when there are disagreements or conflicts. This conflict can be settled by reason.

2. Interaction: This allows the professional accountant to work well with others in the organization, receive and deliver information, make rational and effective decisions. Components of interpersonal and communication skills

3. Communication: A communication system that provides information that has been prepared and sent to those who should receive it or to those who use that information. Good communication must be two-way communication. That is, to receive and send information to each other interactively. A good communication system must consist of internal and external communication systems for maximum benefit. Should be assessed, the communication system of the organization regularly.

**3. The concept of bookkeeping efficiency**

Accounting Preparation Efficiency (Accounting Preparation Efficiency) is a measure of quality indicating the practice of accounting. proceed with responsibility Pay attention to the best skills and knowledge to ensure that the information presented in the financial statements is accurate, reliable, and timely (Malai, K. 2014). Factors directly related to bookkeepers include accounting knowledge, experience, training, and understanding of group accounting procedures. External factors from support from relevant agencies are factors affecting accounting, the researcher, therefore, collects factors affecting the accounting efficiency of community financial institutions such as village funds, community enterprises. The production savings group is a factor that is directly related to the bookkeeper. This includes accounting



knowledge, experience, training, and understanding of group accounting procedures and external factors from support from relevant agencies (Phuwapriyathorn, C. 2010)

Accounting efficiency is divided into 5 components as follows (Government Accounting Standards Office, 2015).

1. Understandability: Classifying, characterizing, and presenting information clearly and concisely makes it understandable. Some phenomena by their nature are complex and cannot be made easy to understand. The inclusion of information about that phenomenon in the financial report may make the information in the financial report easier to understand. But financial reports are incomplete and possibly misleading. Financial reports are intended for users who have a reasonable knowledge of business and economic activities and who diligently review and analyze that information. Sometimes even a diligent and well-informed user may need the help of a consultant to understand information about complex economic phenomena.

2. Reliability (Reliability) : The information presented must be free from significant errors and bias. Whether intentionally or unintentionally, the information user can believe that the information is a fair representation of the information to be displayed or should be displayed.

3. Completeness: The information in the financial statements must be reliable, subject to the constraints of the materiality and cost of the transaction. Some items, if not shown in the financial statements, will cause the information to be misleading or mislead the users of the financial statements. Therefore, such information will be less relevant to decision-making and lack credibility. The organization will have a complete system of personnel operations and personnel can effectively follow the organization's rules. Personnel have a plan to make accurate operational decisions and can prepare complete information to meet the goals set.

4. Relevance to decision-making: Financial information that relates to decision-making can enable users to make different decisions. Information may be able to make a different decision even if some users choose not to take advantage of the information or have already received the information from another source. Financial data can make a difference in decision-making if it has predictive value, confirmation value, or both.

5. Timeliness: Delayed reporting of data can lead to loss of information relevant to decision-making. However, management may need to consider a comparison between the benefits of a timely report and the reliability of that report. Managers may need to provide timely reports before they become aware of transactions and accounting events of any nature, which in turn could compromise their reliability. If the entity waits until all information is known to present a report. The report may be highly reliable, but it is of no use to the users of the financial statements in making decisions at that time in balancing the relevance of the decision and the reliability of the information. Therefore, an entity takes into account the needs of users of its financial statements in making economic decisions.



## Research Conceptual Framework

The study of The Need to Develop Knowledge Affected to Efficiency of Accounting of Personnel under the Finance Division, Local Administration Organization

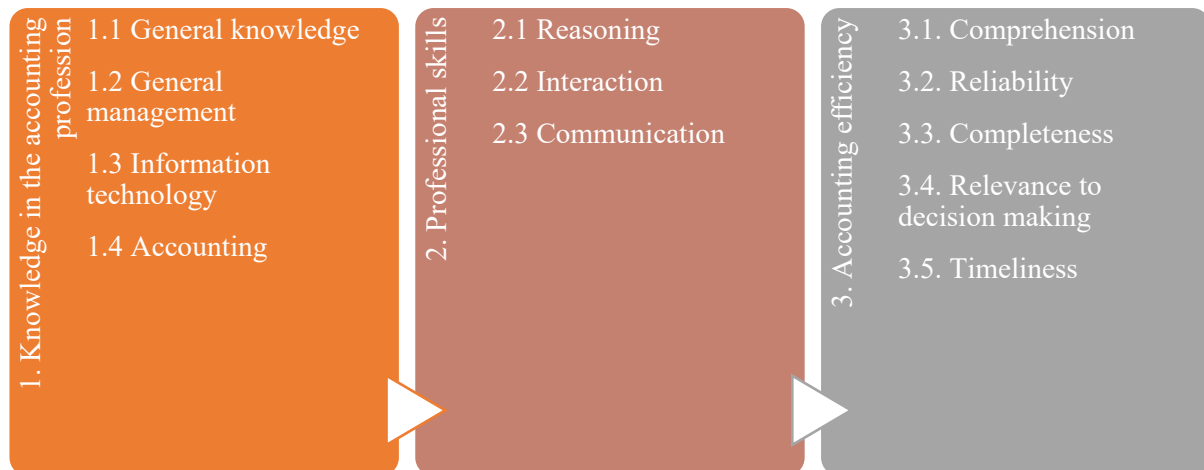


Figure 1. Research Conceptual Framework

## Methodology

The population studied in this study were accountants or accountants of the Finance Department of the Wapi Pathum Subdistrict Administrative Organization and Na Dun District, Maha Sarakham Province, totaling 24 sub-districts, approximately 5-7 people per sub-district, representing accountants or organizers. Account number 103 people.

Table 1 Number of respondents of administrators in Wapi Pathum District and Na Dun District, Maha Sarakham Province

Name of Subdistrict Administrative Organization	Sample	Number of respondents
Wapi Pathum	86	75
Na Dun	27	22
Total	103	97

Data analysis is a quantitative analysis of data which is an analysis using Descriptive Statistics to describe the properties or characteristics of the distribution of variable data based on group attribute factors. It is defined as a measure of Percentage, Mean, Standard Deviation, Inference statistics. The data were presented in a tabular form along with a lecture and a summary of the research results. The scores for the responses to the questionnaire were as follows:

Highest level of opinion, designated as 5 points.

High opinion level, set to 4 points.

Medium rating, set to 3 points.

Low opinion level, set to 2 points.

Lowest rating, given 1 point.

And the researchers used the scores obtained to find the mean by using the criteria to interpret the mean into 5 opinion levels as follows.



Average 4.51 - 5.00 means having the highest level of opinion.  
Average 3.51 - 4.50 means there is a high level of opinion.  
Average 2.51 - 3.50 means that there is a moderate level of opinion.  
Average 1.51 - 2.50 means that there is a low level of opinion.  
Average 1.00 - 1.50 means having the lowest level of opinion.

## Results

Part 1 General information of the respondents consisted of gender, age, education level, field of study, job title, and work experience.

Table 2 General information of personnel in the Fiscal Division, under Subdistrict Administrative Organization in Wapi Pathum District and Na Dun District, Maha Sarakham Province.

General information of personnel in the finance department	Frequency (person)	percentage
1. Sex		
1.1 Male	21	21.65
1.2 Female	76	78.35
Total	97	100
2. Age		
2.1 less than 25 years	3	3.09
2.2 25 - 35 years	24	24.74
2.3 36 - 45 years	50	51.55
2.4 Over 45 years old	20	20.62
Total	97	100
3. Education level		
3.1 M.6/Vocational Vocational	2	2.06
3.2 Vocational Certificate/Diploma	13	13.40
3.3 Bachelor's degree	65	67.01
3.4 Master's degree or above	17	17.53
Total	97	100
4. Field of Study		
4.1 Accounting	46	47.42
4.2 Finance	6	6.19
4.3 Business administration	24	24.74
4.4 Other	21	21.65
Total	97	100
5. Position		
5.1 Head of Finance	43	44.33
5.2 Finance and Accounting Officer	34	35.05
5.3 Other	20	20.62
Total	97	100
6. Work experience		
6.1 1 - 4 years	24	24.74
6.2 5 - 8 years	14	14.43
6.3 9 - 12 years	18	18.56



General information of personnel in the finance department	Frequency (person)	percentage
6.4 over 12 years	41	42.27
Total	97	100

From Table 2, it was found that the personnel in the finance department in Wapi Pathum District and Na Dun District, Maha Sarakham Province were female (78.35 percent). Age 36 - 45 years (51.55%), followed by 25 - 35 years. Bachelor's degree (67.01%), followed by master's degree (17.53%). Bachelor's degree in Accounting (47.42%), followed by Business Administration (24.74%). Head of Finance (44.33%), followed by Finance and Accounting Officer (35.05%), and other positions such as Revenue Clerk and Finance Officer (20.62%). More than 12 years of work experience (42.27%), followed by 1-4 years (24.74%).

**Part 2 Information about the Tambon Administrative Organization consists of the size of the Sub-District Administrative Organization, the number of personnel, the number of communities/villages, the annual income, the budget allocation of the state income.**

**Table 3** General information of sub-district administrative organizations in Wapi Pathum and Na Dun districts, Maha Sarakham Province

General information of the Subdistrict Administrative Organization	Number (person)	Percentage
1. Size of Subdistrict Administrative Organization		
1.1 Small Sub-District Administrative Organization	14	14.43
1.2 Medium-sized Subdistrict Administrative Organization	83	85.57
Total	97	100
2. Number of personnel		
2.1 4 - 5 people	26	26.80
2.2 6 - 7 people	36	37.11
2.3 8 - 10 people	30	30.93
2.4 More than 10 people	5	5.15
Total	97	100
3. Number of communities/villages		
3.1 less than 10 villages	29	29.90
3.2 11 - 15 villages	22	22.68
3.3 More than 15 villages	46	47.42
Total	97	100
4. Income statement		
4.1 2,000,000 - 4,000,000 baht	66	68.04
4.2 6,000,000 - 7,000,000 baht	9	9.28
4.3 8,000,000 - 10,000,000 baht	6	6.19
4.4 More than 10,000,000 baht	16	16.49
Total	97	100
5. State budget		





General information of the Subdistrict Administrative Organization	Number (person)	Percentage
5.1 3,000,000 - 5,000,000 baht	5	5.15
5.2 6,000,000 - 11,000,000 baht	15	15.46
5.3 12,000,000 - 20,000,000 baht	9	9.28
5.4 More than 20,000,000 baht	68	70.10
Total	97	100

From Table 3, Sub-District Administrative Organization in Wapi Pathum District and Na Dun District, Maha Sarakham Province. Most of them are medium-sized sub-district administrative organizations. (85.57 percent) followed by small sub-district administrative organizations (percentage 14.43) Number of personnel 5–7 people (37.11%), followed by 7 - 10 people (30.93%), number of communities/villages More than 15 villages (47.42%), followed by less than 10 villages (29.90%), income collection budget 3,000,000 - 5,000,000 baht (68.04%), followed by more than 10,000,000 baht (16.49%).), and the state budget of more than 20,000,000 baht (70.10 percent), followed by 6,000,000 - 12,000,000 baht (15.46%).

### Part 3 Results of preliminary statistical analysis of knowledge development requirements and accounting efficiency by using descriptive statistics.

#### 1. knowledge development needs

There are two aspects of knowledge development needs in the study: The knowledge of the accounting profession and the professional skills by the analysis of knowledge development needs are as follows:

Table 4 The results of the analysis of knowledge development needs

Knowledge development needs	$\bar{X}$	S.D.	Mean
1. Knowledge in the accounting profession	4.35	0.43	High
2. Professional skills	4.37	0.46	High
<b>Overall</b>	<b>4.36</b>	<b>0.43</b>	<b>High</b>

From Table 4, it was found that the personnel in the finance department in Wapi Pathum and Na Dun districts had a high level of opinions about the need for knowledge development in general ( $\bar{X} = 4.36$ ) When considering each aspect, it was at a high level in all aspects, arranged in descending order of averages as follows: Professional skills ( $\bar{X} = 4.37$ ) and knowledge in the accounting profession ( $\bar{X} = 4.35$ )

#### 2. Bookkeeping efficiency

There were five aspects of bookkeeping efficiency studied: understandability, reliability, completeness, relevance to decision-making, and timeliness. The results of the analysis of accounting efficiency are as follows:

Table 5 Analysis results of accounting performance

Bookkeeping efficiency	$\bar{X}$	S.D.	Mean
1. Comprehension	4.34	0.55	High
2. Reliability	4.36	0.55	High
3. Completeness	4.38	0.54	High
4. Relevance to decision making	4.31	0.55	High
5. Timeliness	4.37	0.52	High



Total	4.35	0.46	High
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From Table 5, it was found that the **bookkeeping efficiency** in Wapi Pathum and Na Dun districts had a high level of opinion about the overall accounting efficiency ( $\bar{X} = 4.35$ ) when considering each aspect, it was at a high level in all aspects, arranged in descending order of mean as follows: ( $\bar{X} = 4.38$ ), Timeliness ( $\bar{X} = 4.37$ ), reliability ( $\bar{X} = 4.36$ ), understanding ( $\bar{X} = 4.34$ ), and related to decision making ( $\bar{X} = 4.31$ ).

## Discussion

1. General information of personnel of the Treasury Department of Subdistrict Administrative Organization in Wapi Pathum District and Na Dun District, Maha Sarakham Province.

Personnel of the Finance Department in Wapi Pathum District and Na Dun District, Maha Sarakham Province, were female, aged 36-45 years, followed by 25-35 years old. Bachelor's degree, followed by Master's degree and above. Graduated in Accounting, followed by Business Administration Branch. Head of Finance, followed by Finance and Accounting Clerk, and other positions such as Revenue Clerk, and Finance Clerk. More than 12 years of work experience, followed by 1-4 years

2. General information of the Subdistrict Administrative Organization

Most of the sub-district administrative organizations in Wapi Pathum and Na Dun districts are medium-sized sub-district administrative organizations, followed by small sub-district administrative organizations. The number of personnel is 6–7 people, followed by 9–10 people. The number of communities/villages is more than 15 villages, followed by less than 10 villages. Revenue collection budget 2,000,000-4,000,000 baht, followed by More than 10,000,000 baht and the national budget of more than 20,000,000 baht, followed by 6,000,000-11,000,000 baht.

3. The results of the opinion level analysis of knowledge development needs and accounting efficiency.

3.1 The personnel of the finance department in Wapi Pathum District and Na Dun District had a high level of opinion about the need for knowledge development in general. When considering each aspect, it was at a high level in every aspect, namely: Professional skills and knowledge in the accounting profession. Since the need for knowledge development is important and necessary for the operational decisions of the treasury personnel, it shows the need to improve their working knowledge. This is consistent with the research of Srithai, S. (2009) found that the need for accounting of the personnel of the finance department under the sub-district administrative organization in Muang District, Lampang Province found that the personnel in the finance department needed to develop knowledge in all aspects in the very level.

3.2 The personnel of the finance department in Wapi Pathum and Na Dun districts had a high level of opinion about the overall accounting efficiency. When considering each aspect, it was at a high level in all aspects as follows: completeness, timeliness, reliability, understanding, and relevance to decision making. Consistent with Kimsang, S. (2017), the real estate accounting efficiency in the Stock Exchange of Thailand contains information related to understanding, reliability, completeness, relevance to decision making, and timeliness is at a high level.



## Recommendations

### 1. Applying research results recommendations

From the study of the need for knowledge development that affects the efficiency of accounting of the fiscal personnel under the sub-district administrative organization in the area of Wapi Pathum District and Na Dun District, Maha Sarakham Province. The research team has suggestions for applying the research results as follows:

1.1 Training and seminars for finance personnel should be held regularly at least twice a year to have a thorough knowledge and understanding of the operational rules and regulations that have changed.

1.2 Relevant government agencies, such as the local canal protection organization, should have the policy to encourage personnel in the organization to attend training sessions with a sufficient budget for training.

1.3 Providing personnel in the Finance Department to have the opportunity to meet Exchange of knowledge and experience in working between departments To strengthen the unity of the professional circle

### 2. Further research recommendations.

This research was to study the need to develop knowledge that affects the efficiency of accounting of the fiscal personnel under the Subdistrict Administrative Organization in the area of Wapi Pathum District and Na Dun District, Maha Sarakham Province for information and guidelines for personnel development in the Finance Department. From the study, it was revealed that the personnel in the finance department had a high level of need for knowledge development on accounting. Therefore, the next research should study the relationship and various factors affecting the need to develop accounting knowledge of the personnel in the finance department to use the results as a guideline for the development of accounting knowledge of the personnel. finance under the Subdistrict Administrative Organization.

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