Academic Achievement an according the Higher Education Qualifications Frameworks to Use as Project-based Teaching of Basic Accounting Course, Thailand

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Abstract:-*Achievement is an objective measurement. This study investigates the academic achievement an according the higher education qualifications frameworks to use as project-based teaching of basic accounting course of 44 students on the 1st year accounting in Rajabhat Mahasarakham University, Thailand. The collection by questionnaires and knowledge test to data. Academic achievement at level of highest levels into knowledge on (A) level of 26 students as a percentage of 26.67%, inferior of 8 students on (D+) level on cognition, accounting as a percentage of 17.78%, and (D)level of 8 students on accounting as a percentage of 17.78%, respectively. The knowledge and understanding of the course from the teaching-learning process to use as project-based teaching techniques to highest learning outcomes, most of them are to very good levels. Satisfaction of the students in learning management at level of most levels. Also, an* academic achievement *which determines the student's progress after the course has ended, in addition, is used as feedback to improve teaching and learning for students in terms of knowledge, intelligence and skills to effectively.*

Introduction

Factors that support learning and development of student achievement is a process of referring graduates to have desirable characteristics that must develop graduate quality according to the needs of graduate users, develop knowledge and abilities according to the qualification's standard framework. 5 aspects to meet quality standards Have at least five learning outcomes that students should have (Office of the Higher Education Commission. 2015), which are; Ethics and Moral, Knowledge, Cognitive Skills, Interpersonal Skills and Responsibility, and Numerical Analysis, Communication, and Information Technology Skills. Therefore, to support the current era that has changed in terms of communication, information technology, factors that will support teaching and learning for learners to develop such skills. Therefore, students must put their knowledge into practice by applying the knowledge generated from the classroom to serve the community, entrepreneurs. In which the participation of students in academic services and the ability to transfer knowledge gained to others, they can practice teamwork skills, practice interpersonal skills, responsibility, and be able to analyze numbers.

Organizing the teaching-learning process by using different techniques of teachers is therefore important and necessary to encourage learners to achieve learning outcomes following the framework of higher education qualifications. Project-Based Teaching and learning process that focuses on equipping learners with all 5 skills according to the framework of qualifications standards by transferring knowledge from teaching and learning management to entrepreneurs in academic service by recommending accounting. Income - expenditure and proper analysis of items can encourage learners to gain more knowledge and understanding of the subject matter of the course. Which asks for preliminary inquiries and cost information of the business, and can also apply the knowledge gained from studying in the course to transfer knowledge and integrate knowledge to the community and group of entrepreneurs to provide knowledge in accounting, Organization management, and knowledge development lead to transfer by learning together as a team. It is a teaching that focuses on a variety of methods such as self-learning, collaborative learning, natural learning, learning from real conditions, and connecting content, focusing on learners (Teerathanachaiyakun,

K., 2014: 134) to create a systematic knowledge and understanding of academic principles and course content and to be able to transfer knowledge correctly.

Objectives

This study has two main objectives were followed: (1) to study the academic achievement according to the higher education qualifications frameworks to use as project-based teaching techniques of basic accounting courses. (2) to study the satisfaction of learning management to be used as the project-based teaching techniques of basic accounting course.

Literature reviews

Concepts of Project Based Teaching Techniques.
The study of this concept is a project-based teaching concept as a student-centered learning approach by Rolf, J. Lenschow (1996) said project learning means doing activities together, helping each other to solve problems within the group in a practical way to learn how to solve problems leading to the ability to analyze, seek information and guidelines for solving problems. Robbins says the project-based approach to learning is a joint activity that leads to a certain purpose. This is a situational arrangement that allows learners to learn to work together, exchange information with each other, and support each other in learning so that the process of co-operating learning takes place among the people within the group. This allows students to use knowledge skills, intellectual skills, interpersonal skills, and collaborative responsibility. And lead to the presentation of learning outcomes through numerical analysis, communication, and information technology skills. (Robbins. 1997; Tragoolsarid, V. 2008).

Conceptual of Academic Achievement According to Higher Education Qualifications Frameworks.
According to the Higher Education Qualifications Standards Framework, it is a practice guideline to create a consistent knowledge and understanding of the National Higher Education Qualification Standards Framework as a tool for formulating policies for improving the quality of education and educational standards set by the National Education Act. 1999 to be concrete by using it as a guideline for developing curriculum management to have quality standards because, in the present era, there has been a change in the development of communication and information technology that must develop both knowledge and work potential give more. The process of teaching and learning must therefore be developed to cope with the change of globalization, which requires learning processes and standards of learning outcomes according to the framework of higher education qualifications to change behavior for students to develop on their own from the experiences they have received. During the study. Learning outcomes that learners should have at least 5 aspects to be able to develop graduates with desirable characteristics. (Office of the Higher Education Commission. 2015)

1. Ethics and Moral: Refer to moral conduct, ethics and personal and collective responsibility, the ability to adjust the way of life in conflict with values, the development of personal and moral habits and practices social such as; 1) realize the values and virtues, ethics, sacrifice, and honesty, 2) discipline, punctuality, and responsibility to self and society, 3) respect to the rights and listen in the opinions of others, including to the values and dignity of human beings, 4) respect to the rules and regulations of the organization and society, 5) having academic and professional ethics.

2. Knowledge: Refers to the ability to understand, think and present information, analyze and classify facts in principles and theories, as well as processes and be able to learn on their own were to, 1) having the knowledge and understanding to important principles and theories of the course content, 2) able to analyze the problems, understanding and applying the knowledge, skills, and use to appropriate tools and equipment of problems solving 3) able to analyze, designing the operation to meet as the requirements, 4) able a keeping track to the progress of environmental science as well as the application of professional careers, 5) knowing and understanding and interested in continually developing knowledge, expertise related.

3. Cognitive Skills: Refer to the ability to analyze situations and use their knowledge of concepts, principles, theories, and processes to analyze and solve problems when faced with new, unexpected situations as;1) thinking to critically and systematically, 2) being able to search and interpret books and

information of creating the problems solving, 3） able to collect, study, analyze, and summarize issues and needs, 4) able to apply knowledge and skills to problem-solving appropriately.

4．Interpersonal Skills and Responsibility: Refers to the ability to work in groups, demonstrating leadership, self, and social responsibility, the ability to plan and take responsibility for one's learning of; 1) being able to communicate in both Thai and foreign languages effectively with various groups of people, 2) able to provide assistance and facilitate in solving various situations in both leadership roles. or in the role of a team member, 3) can use knowledge in science to guide society of appropriate issues, 4） able to innovators as solving the situation both personally and collectively, showing a reasonable position for both one's own and the group's, 5） responsibility for the continuous development of both personal and professional learning.

5. Numerical Analysis, Communication, and Information Technology Skills: Refer to the ability to perform numerical analysis, ability to use mathematical and statistical technologies, the ability to communicate in both spoken, written, and use of information technology were to, 1) able to use basic computer programs such as Microsoft Office, 2) able to suggest problems solving by using mathematical information or applying statistics to creative problems related into the problems, 3) able to communicate effectively both orally and in writing, choosing the appropriate format of presentation media, 4) able to use a computer as a medium for presenting information by using appropriate programs.

The curriculum must specify the learning outcomes in all 5 areas in each course. to be appropriate and to organize teaching and learning processes to develop and promote learning achievements as specified and determine how to measure learning outcomes with various tools. In this regard, the researcher has set the tools to measure learning outcomes for evaluation (GPA) as follows:

1. Applying knowledge to project implementation.
2. How to implement the project.
3. Skills and problem solving and participation in projects.
4. Presentation of results, numerical analysis, communication, and use of information technology.
5. The results of the knowledge test (midterm/end of term).

The conceptual of satisfaction assessment in teaching and learning management. This concept is an attitude that is abstract, shapeless, it is the subjective feeling of happiness when one's needs are met for what is missing and is what determines the behavior of a person's expression that influences the choice to act in that activity. Satisfaction leads a person to be comfortable or satisfying their needs, causing them to be happy, including the environment involved and is a factor in academic satisfaction or dissatisfaction (Suwansatiskorn, R. 2012), which is measured from (1) The teacher's teaching practice results include notifying the teaching guidelines in the course. Clarification of learning objectives, the introduction of learning resources/lectures in advance. Moral and ethics were interpolated during the study. Give students opportunities to express opinions, ask questions, and draw conclusions together. (2) Media and teaching techniques. Use teaching materials and teaching techniques to be able to explain the course content or the practice process. Use good teaching materials, teaching materials/documents. There are teaching techniques that arouse the interest of learners. Teaching methods make students interested in learning and develop students to be able to think critically, synthesize or create creativity. And 3） in terms of measurement methods, assessment results, clarification of measurement, and processing criteria, scores are collected periodically and there are recommendations for learners to improve, assign tasks to students appropriately, and follow the subjects covered. (4） Instructor personality aspect, teaching on time, consistently, having a good personality, and being suitable for being a teacher (Rajabhat Maha Sarakham University. 2018)**.**

Research Conceptual Framework

In this study, the researcher has determined the scope of the study which can be summarized as a conceptual framework for research as follows:

Independent Variables: Project Based Teaching Techniques (Arsasri, K. 2016)
Dependent variables: (1) learning achievement according to the framework of higher education qualifications (Office of the Higher Education Commission, 2018). (2) Satisfaction in teaching and learning (Rajabhat Maha Sarakham University. 2019).
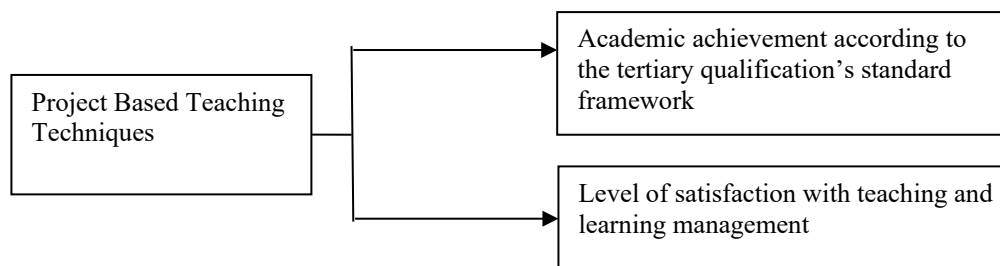
Figure 1 Research Conceptual Framework

Research methodology

Research samples: This research model is Quantitative Research. The researcher collected data by using questionnaires and a knowledge measurement form as a tool to collect data from 44 first-year accounting students. Data collection tools include (1) Project Based teaching techniques. (2) A test to measure learning achievement according to the framework of qualifications for higher education. (3) Instructional satisfaction questionnaire. The statistics used in the research were Percentage, Mean, Standard Deviation.

Results

General information of students studying in the Bachelor of Accounting program and studying basic accounting principles in the semester that 1/261 at the first-year level:

1. The results of general data analysis of Rajabhat Maha Sarakham University students, are shown in Table 1.

Table 1: Number and percentage of students classified by gender

Gender	Frequency	Percent
Male	1	2.00
Female	43	98.00
Total	**44**	**100.00**

From Table 1, it was found that the majority of students studying in the graduate accounting program who studied basic accounting principles in semester 1/2018 at the first-year level were mostly female. 98.0), 1 male accounted for 2%.

2 The results of the analysis of academic achievement according to the framework of higher education qualifications of Rajabhat Maha Sarakham University students studying Accounting Principles. The results are shown in Table 2.

Table 2 Number and percentage of academic achievement according to the framework of higher education qualifications

Academic achievement	Frequency	Percent
Grade A	12	27.27
Grade B+	3	6.82
Grade B	5	11.36
Grade C+	4	9.09
Grade C	4	9.09
Grade D+	8	18.18
Grade D	8	18.18
Grade I		
Total	**44**	**100.00**

From Table 2: The results of the analysis of the learning achievement level according to the framework of the standard of the tertiary qualifications of the first-year accounting students studying

in the course of basic accounting principles by using the Project-Based Teaching technique found that Academic achievement, A-level academic performance is the highest of 12 people, accounting for 27.27 %. Eight students at D+ level accounted for 18.18%, and 8 students at D level accounted for 18.18%. B level 5 people accounted for 11.36%. Level C+, 4 people, representing 9.09%. Level C+, 4 people, representing 9.09%. And 3 B+ levels, accounting for 6.82%.

     3. The results of the assessment of satisfaction with the overall teaching and learning management in the Basic Accounting Principles of the first-year students in accounting by using the Project-Based Teaching technique are shown in Table 3.

Table 3 shows the results of the overall satisfaction assessment of teaching and learning management in the Basic Accounting Principles course.

Course	Register	Assessment	Percentage	$\overline{X}$	S.D.
Course in Basic Accounting Principles	44	44	100	4.58	0.59

From Table 3 , the results of the analysis of the overall satisfaction assessment of teaching and learning management for the course in the course of basic accounting principles using Project-Based Teaching technique, it was found that the overall satisfaction with teaching and learning management was at 4.58 (S.D.=0.59).

Discussion

Research report on learning achievement according to the framework of higher education qualifications and knowledge and understanding by using Project-Based Teaching techniques, Introductory Accounting Principles for 1 st year accounting students, Faculty of Management Science, Rajabhat Maha Sarakham University. The level of opinion about academic achievement according to the framework of the standard of the tertiary qualifications of the 1st year accounting students who studied in the elementary accounting principles course found that the learning achievement level at level A was the highest among 12 students, accounted for 27.27%. followed by a D+ grade level of 8 students, accounting for 18.18%, and a D level of 8 people, accounting for 18.18%. B level 5 people, accounting for 11.36%. C+ level 4 people, representing 9.09%. Level C+, 4 people, representing 9.09%. Level B+, 3 people, or 6.82%.

The results of the satisfaction analysis of teaching and learning management the overall satisfaction with teaching management was at 4.58(S.D.=0.59). It showed that the level of learning achievement in the course resulted from the teaching and learning process by using the teaching technique. Project-Based Learning Introductory Accounting Principles provides learners with a very good level of achievement for most students (A). And the satisfaction assessment results in teaching and learning are also very good. This is because it uses skills that encourage students to achieve all five areas of academic achievement, especially interpersonal skills and teamwork responsibilities, numerical analysis, communication, and teamwork skills. The use of information technology with entrepreneurs in recommending accounting methods to entrepreneurs. Therefore, students can apply their knowledge in practical practice and be able to present practices to entrepreneurs who can understand and present results of academic service or advice to teachers and classmates. Dear, the research results are consistent with the research of Suwansatiskorn, R. (2012) who studied the satisfaction of students towards teaching management in LSC 305, Management of suppliers of inputs, found that students' satisfaction was higher after learning.

Recommendation

1. Applying Study Recommendation: To be able to apply to teach management guidelines using other or new teaching techniques to be in line with the course To increase learning skills in all 5 areas according to the TQF framework in other subjects in the curriculum. Especially, the integrate teaching and learning management for research and knowledge creation or producing quality teaching and learning materials of the audit review system on the effectiveness of the resource allocation in the audit And the value of the internal audit report is at a high level because the internal audit unit is aware of the

importance of setting guidelines for operating and controlling. Consistency with the organization's policies, objectives, and goals, helps to effectively achieve the goals set forth. Therefore, the internal audit unit encourages personnel to combine their knowledge, competence, and operational experience in each task to help them identify and manage potential risks effectively. The process of formulating an internal audit program that is appropriate and covers all the material risks facing an entity helps to make internal audits more effective. And the internal audit operators have continuously and regularly audited and recorded the results of their work following the prescribed guidelines or manuals.

2. Further Research Recommendation: Study from all populations studied in the program so that students receive the same teaching and learning management.

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