

Sarit Ruangtham. 2002. **The Development of Accounting Information System :**

A Case Study of Khon Kaen University Incoming Budget. An Independent Study Report for the Master of Science in Applied Statistics, Graduate School, Khon Kaen University.

[ISBN 974-367-290-7]

Independent Study Advisory Committee : Assoc. Prof. Wichuda Chaisiwamongkol,

Assoc. Prof. Raugsun niamsanit

Abstract

The objectives of this study were to 1) analyze Khon Kaen university information technology on a budget account, 2) to design a new components of the system to be used as model development, and 3) to obtain Khon Kaen university's information technology on a budget account based on System Development Life Cycle method. The data were collected through studying original information of Khon Kaen university, accounts, accounting processes of the Development of Treasury, observing, interviewing, and interviewing study needs of administrators and officers of other offices for additional information technology.

The results of study revealed that the documents were developed to make account recording more convenient. Computer technology was available, but it was not applied in accounting. At present, making an account by writing down, an old method, was still practiced. The working process was repeated; a chance to make mistakes was fairly high. as a results mostly from work analysis and numbers that must be accounted. The current method, by hand, could support only 78% of the work. Reports of working methods were enough but they came out late. There was no evidence showing administrators's use of information technology. Based on the interview, it was found that reports required by the administrators were estimate and real budget, forecast expenses and real expenses, income and expenses forecast versus real income and expenses. The new designed system aimed to apply the current working system to computer technology could design and control a data accessing system more precisely. Besides, it could make report accompanying working process, it also could help the administrators make a better decision on estimate and real budget, forecast expenses and real expenses, income and expenses forecast versus real income and expenses.

The new designed system was development based on the new concept for a prototype of some parts of the system. These components included data sheet for basic information, method of accounting, results of basic information results to be accounted, journal and general ledger.

Tested by real and developed ones, the new system was convenient and precise; moreover, it could decrease the mistakes while putting the data at a satisfying level.