

Kanokon Kaewprapa 2007: Inventory System of Kasetsart University Chalermphrakiat Sakonnakhon Province Campus. Master of Business Administration, Major Filed: Business Administration, Interdisciplinary Graduate Program. Thesis Advisor: Associate Professor Orasa Aramrattana, M. Acct. 171 pages.

The objectives of this study were to investigate and to analyze nature of the operation, inventory system together with its internal control including suggesting appropriate procedures and documentary system for Kasetsart University Chalermphrakiat Sakonnakhon Province Campus. Primary data was collected from observation as well as from interviews with the inventory staffs. Secondary data was searched from related texts and documents, and then analyzed descriptively via the process flowcharts and the document flowcharts.

The results show that currently Kasetsart University Chalermprakiat Sakonnakhon Province Campus has centralized management system, under which finance division of the campus provides financial and inventorial services for other entities within the campus. The campus has five inventory systems, consisting of purchasing system, supply requisitioning-issuing system, inventory disposal system, inventory transferring-donating system, and internal control system regarding inventory borrowing-return. The study finds the point which need further improvements. First, under the purchasing system, governmental fund being paid via the system in the GFMIS is not consistent with the rules of The Comptroller General's Department; and inventory receipt sometimes does not agree with the procedures. It is suggested there be the use of purchasing order (PO) in the purchasing process which needs to follow the receiving procedures. As for the supply requisitioning-issuing system, balance of the supply control account is not up-to-date, which in turn affects monthly requisitioning-issuing balance. Thus, there should be constant monitoring on the supply. The disposal system of each entity lacks of data used to assess conditions of the assets owned. Consequently, it is recommended that the format of asset register be changed. The internal control of borrowing-return system does not conform with the supply regulations of the Prime Minister Office. Therefore, it is recommended that there be preparation of documents which support the supply borrowing. In addition, overall, there are no risk assessments on operation and on the internal control of inventory. The study suggests there be a review on the operating procedures and a constant monitor on the inventory. Such doing will benefit the operation and the internal control of inventory of Kasetsart University Chalermprakiat Sakonnakhon Province Campus.

นางสาว กาญจนา

Student's signature

อรสา อารามรัตน์

Thesis Advisor's signature

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