

##C322305 : MAJOR FINANCIAL ACCOUNTING  
KEY WORD: ACCOUNTING SYSTEM/COMPUTER/CENTER OF ACADEMIC RESOURCES/CHULALONGKORN  
JITTIMA LIMNUSON : ACCOUNTING INFORMATION SYSTEM OF CENTER OF  
ACADEMIC RESOURCES OF CHULALONGKORN UNIVERSITY. THESIS ADVISOR :  
ASSO.PROF.WANPEN KRITTAPPHOL. CO-THESIS ADVISOR : MRS.SANGUANSRI  
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The Center of Academic Resources of Chulalongkorn University is an academic service unit consisting of three main service units, namely the center library, the audio-visual center and Thailand information center, which offer academic services to students, government officials, Chulalongkorn University staff and the general public. At present the Center has computerized its frontal services, thus resulting in changes in support services especially its accounting system. It is appropriate to computerize its accounting information system for efficient coordination and harmony at work.

The present accounting information system of Center of Academic Resources of Chulalongkorn University is in the form of Fund Accounting. The recording criteria is that of Cash Basis as per the requirements of budgetary control used by the government. The objective is to control cash payments within the allocated budget. The information derived from the present accounting information system does not display financial status in a way conducive to efficiency in follow-up work and work management.

**Study procedure :** A study on the application to the accounting information system of Fund Accounting which uses Accural Basis to handle more accounts than the existing system in order to provide accounting information is the objective stated by the government, as well as to obtain supporting information which helps the center's system of work management.

**Methods of Study :** Study the organization division chart, accounting document, the procedural operations, rules and regulations and existing document routes.

**Study results :** The proposal is to increase accounting systems in the form of that of Fund Accounting Accural Basis with the both for manual and computerized system indicating document routes, the procedural operations, accounting charts, related documents and reports. This proposed accounting system is to be used alongside the existing system. The computerized system saves time and is more convenient for collecting information, thus providing the center's executive with accounting information for improved management and better decision-making.

The researcher hopes that the results of this study will prove beneficial to the center's executives in developing its financial management system for maximum efficiency and that it will be a model for a management system that can be applied in various governmental organization and for interested individuals who would like to apply this system when designing their accounting systems.