

YONGYUTH CHIRAKAL : A STUDY OF FINANCIAL AND ACCOUNTING PRACTICES IN SECONDARY SCHOOLS UNDER THE JURISDICTION OF THE GENERAL EDUCATION DEPARTMENT, EDUCATIONAL REGION TEN. THESIS ADVISOR : ASST. PROF. BOONMEE NENYOD, Ed.D. AND MRS.KOBKUL BRIKSHAVANA, 210 PP.

The purposes of this research were to study the financial and accounting practices and problems in secondary schools under the jurisdiction of the General Education Department, Educational Region Ten.

Research findings:-

1. The financial and accounting practices in secondary schools were composed of budget planning, financial and accounting documentation, cash reserve and cashbook, cash receive and payment, and auditing as related to government and non-government budgets. Most secondary schools practices were consistent with rules and regulations required. By considering them both separated by size and overall their practices were the same.
2. With regard to problems related to their practices they were found that most secondary schools were coped with problems of late submission from units concerned due to their lack of knowledge, less cooperation within unit, late tuition fees payment due to parents' financial problems, and late payment upon borrowing. The findings also indicated that most small size secondary schools were coped with the unaccepted practices due to lacking of knowledge among personnel concerned while large size secondary schools were coped with the problem of inconvenience practice as related to salary payment due to overpayment,