

## Abstract

**Title:** **Development of Accounting Management to enhance the competitiveness of Community Entrepreneurs, Ban Kok-Ai, Kham Chai, Mukdahan**

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The objectives of this research were (1) to study nature of operation, nature of Accounting Managing guidelines and nature of problem of community entrepreneurs, Ban Kok-Ai, Kham Chai, Mukdahan. (2) to develop and display naturemodel of appropriate accountingusing in local tailor group.

The data were collected by interview and questionnaires from the head of the group and their members, it is 15 in total. The data were then qualitativelyanalyzed and reported. The statistics used for the analysis were percentage, mean and standard deviation.

The study found that the community entrepreneurs don't have their accounting system, only daily income and expenses recorded by head of the group. Bookkeeper of the enterprise had lacked of knowledge in accounting which affect to the duplication of accounting record. Moreover, they had had no supporting documents for most of the transactions recorded which caused errors in cash recording, cost calculating and price setting, etc.

The researcher has developed an accounting system by designing seven accounts based on cash criteria: cash receipts, cash expenses, work in process control, product control, raw material control, production cost and revenue and expenses. When finishing the training session, it was found that the responsible personnel could develop the accounts. In addition, related committee also cooperated in developing accounting record documents well. Such accounting system development benefited the community enterprise; the enterprise could recognize actual income and expenses of the community, change spending habits of the community, use the system as guidelines to cut down unnecessary expenses, and in planning future operations. The opinion on the overall suitability for the new accounting model is high. The members of the community expressed that the new accounting model was suitable for the community enterprise because it reflected the proper result of its operations which would sustain the strength of the community enterprise.