



The Innovative Professional Accounting Camp

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Abstract

The study of the innovative professional accounting camp aimed to create and integrate learning, research, and academic service of Accounting Program, Faculty of Business Administration and Accounting, Sisaket Rajabhat University. The scope of the population and sample groups were people in Por Sub-district Administration Organization, Bungbun District, Sisaket Province of 12 villages with a total amount of 948 households. The researcher used non-probability sampling method with purposive sampling or judgment sampling with 50 households of Makyang Village, Moo 16, Por Sub-district, Bungbun District, Sisaket Province. The researchers considered the community participated in household accounting training well. The instruments used in the accounting camp were depth interview and questionnaire. The descriptive statistic used in this research were percentage, mean, and standard deviation. The qualitative information was examined the triangulation before analyzing the content.

The findings of the innovative professional camp were found that this innovation was teaching and learning to develop a process in 3 aspects: 1) Learning network system and participating in the real area, 2) New learning skills, and 3) New learning system for new learners. The integrated result of education, research, and academic service of Accounting Program revealed that there were 2 types of transferring new knowledge: 1) Driving integration of research learning and academic service to support learning and new learning process and 2) Future-oriented leaning classroom systems for learner-centered learning.

Keywords: *Innovation, professional accounting camp, new learning skill, learning network system*

1. Introduction

According to the Education Act 1999, Chapter 4, Education Management Section 23, provides education management for both formal and informal education system, it must emphasize on the importance of knowledge in morality, learning process and appropriate integration for each level of education. In addition, Section 24 indicates that educational institutions and related organizations should prepare learning processes by (1) Preparing content and activities related to attention and aptitude of learners, (2) Practicing skill, thinking process, managing, confronting situation and applying knowledge to prevent and solve problem, (3) Preparing activity from real experience, reading affection, and continual knowledge seeking, (4) Integrating and balancing several knowledge as well as cultivating virtue and desirable characteristics in all subjects, (5) Promoting and supporting the instructors to be able to create atmosphere, environment, learning materials and facilities to enable learners to learn, (6) Preparing learning all the times with coordination from parents, guardian and people in community to develop learners as their potential.

Sisaket Rajabhat University has a system and mechanism to develop learning achievement towards characteristics of graduates, which surveys based on desirable graduates from the needs of graduate employers for all undergraduate programs in every period of the educational plan. Subsequently, these data will be used to improve curriculum, teaching and learning management, educational evaluation and learning achievement that promote professional skill and desirable characteristic of graduates as the employers' needs. In addition, there is also the promotion of human resource, information technology and budget that support characteristics of graduates development including the system which encourage students to participate in academic conferences or academic presentations at the inter-institutional conference, national or international conferences. Moreover, the activities to strengthen morality and ethics for undergraduates and graduates are organized by the university.

From the above system and mechanism, they conform to the strategy of the Accounting Program in order to develop the quality of educational process, service society and provide sustainable local



development. Learning of the system and mechanism creates a participatory learning process of learners to create and transfer knowledge in accounting from learners to the community. The community receives knowledge and creates systematic participation which leads to a learning network (Pumdumkaew, 2008). The university obtains a systematic process to develop academic service and teaching and learning management from lessons learned process of learners, communities. There is an integration of learning Accounting courses in each semester by transferring knowledge through academic services. Students organized professional accounting camp activities through workshops. Backward Design (Wiggins, Wiggins, & McTighe, 2005) with Group Process Techniques, such as household accounting game and network building process to support the new learning process system of learner-centered learning. The practice is to allow students to join with teachers. The teachers observe the work and share their experiences. This kind of learning helps to leap from the theory to successful practices because modern teaching and learning do not only teach students but take care and build relationships with them through a problem-solving process. Therefore, the creation, development and applied additional knowledge or skill should be created to take advantage of knowledge in new situations and promoting conservation, maintaining the culture, research, producing quality academic work, developing administration system and organization management. Therefore, according to the development of knowledge to link knowledge with academic service in producing quality graduates system (Wannakham, 2009). The Accounting Program of Sisaket Rajabhat University realizes the importance of providing learners with a learning process to link with innovative professional accounting camp.

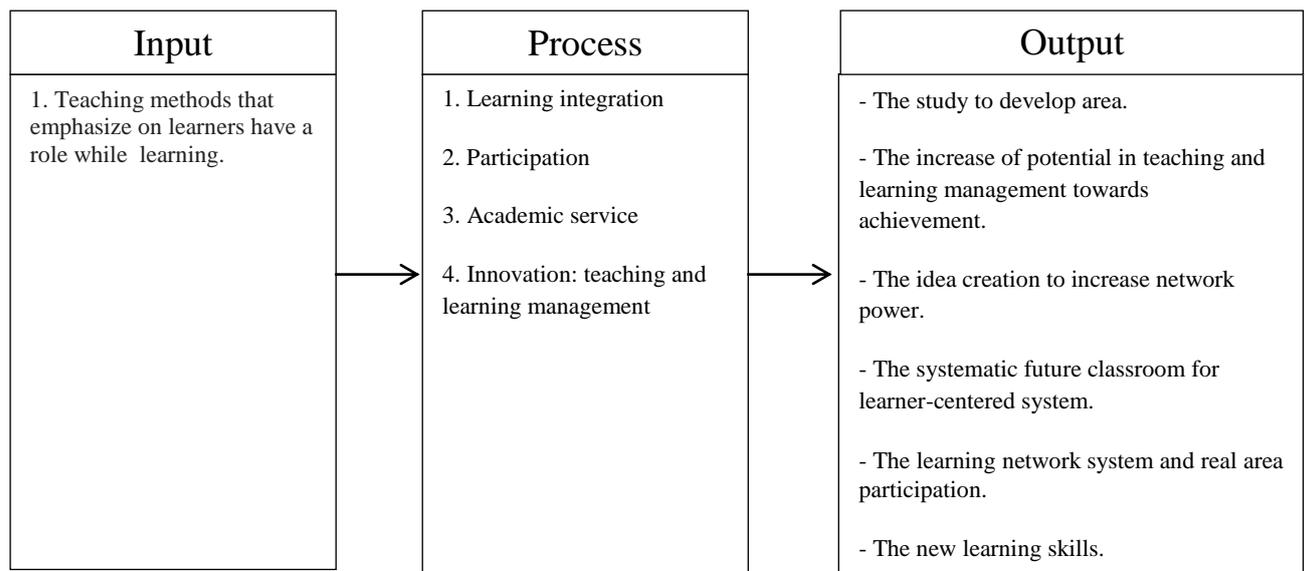
2. Objectives

To evaluate the achievement of the objectives of the new learning process creation Account Camp.

3. Materials and Methods

This research used a mixed method of both qualitative research and quantitative research, which can be summarized in Table 1 Research Concept Framework.

Table 1 Research Concept Framework



This research used a mixed method of both qualitative research and quantitative research, which can be summarized in Table 2 Processes, Methods, and Results.

**Table 2** Processes, Methods and Results.

Process	Method	Performance
1. Integration of learning	Cooperating process	1. The study to develop area. 2. The increasing potential of teaching and learning management towards achievement.
2. Participation	Creating process + Transferring knowledge process	1. The process of creating ideas to increase network power.
3. Academic service	Transferring knowledge process to new learning	1. The driving of learning integration, research and academic service to support learning new learning processes. 2. The systematic future classroom for learner-centered system.
4. Innovation: teaching and learning management	Developing process	1. The learning network system and real area participation. 2. The new learning skills. 3. The creation of new learners system.

3.1 Population and Samples

This research used a mixed method of both qualitative research and quantitative research to obtain innovative professional accounting camp. The scope of population and samples used in this study were people in Por Sub-district Administrative Organization, Bueng Bun District, Sisaket Province, which consisted of 12 villages with 948 households. The researcher chose non-probability sampling by using sample purposive sampling method or judgment sampling method to select 50 households from Mak Yang Village, Moo 16, Por Sub-district, Bueng Bun District, Sisaket Province. The researcher considered that this community cooperated in household accounting training well.

3.2 Instrumentation

The instruments used in this research were in-depth interview and questionnaire survey, which consisted of 5 parts as follows:

Part 1 General information of respondent: personal information of the sample group created from research problems, purposes of the research, and conceptual frameworks of the research. The two types of questions were multiple choices of close-ended questions in the form of assessment and open-ended questions with the terminology specified definition. These questions, examined by three experts for accuracy and completeness of the content, were to edit and test the population of 30 people to calculate the reliability value of alpha coefficient = 0.95. Then, the defects were used to improve to get quality tools which divided into 5 parts as follows:

- Part 1 General information of respondent
- Part 2 Knowledge and understanding of household accounting
- Part 3 Problem and obstacle in household accounting
- Part 4 Guideline for creating innovative professional accounting camp
- Part 5 Suggestion and comment



3.3 Data Collection

The researcher conducted the data collection with the research assistants. The data consisted of a lot of information that needs to be collected as the objectives. The researcher divided the data collection into 3 phases as follows:

Phase 1 was the period of starting a relationship with the community. The researcher had the opportunity to get to know the community by building a relationship without any obstacles because the community needed to develop the village. After that, the researcher collected data periodically. In the beginning, the researcher aimed to collect general information of the community, way of life, occupation, income as well as infrastructure such as temple, school, transportation, utility together with creating a community platform to gather ideas about household accounting on a knowledge-based basis in the community (Prapanpong, 2007)

Phase 2 was the period of collecting data from the population and sample groups in the community by interview and questionnaire with sample groups in the community.

Phase 3 was the period of collecting information regarding an unclear issue and checked the information obtained from the first and second phrases as well as reflected the results as a guideline for further action.

3.4 Data Analysis

In the data analyzing process, the primary data and secondary data were analyzed as follows; 1) Data classification and statistical analysis of the quantitative data which collected by questionnaires and checklist were analyzed using the frequency distribution method and percentage and presented in a bar graph format, 2) Typology and Taxonomy were a systemic data classification, 3) Content analysis and 4) Methodological Triangulation was used to confirm the validity and reliability of the findings. In addition, the results were synthesized again to cover the scope of the research.

4. Results and Discussion

4.1 Results

The researcher conducted procedures and tools for research on innovative professional accounting camp as the objectives as follows:

1. Community groups created from the systematic process of the learning process, participation process, academic service operation as well as teaching and learning process were led to system learning innovation.

2. Innovative learning creation based on innovative professional accounting camp was teaching and learning innovation in 3 development processes as follows: 1) Learning network system and participating in the real area, 2) New learning skills, and 3) New learning system for new learners.

3. Learning process from integrated learning result and academic services of Accounting Program, Faculty of Business Administration and Accounting, Sisaket Rajabhat University, was found that there were 2 types of transferring process to new leaning: 1) Driving integration of research learning and academic service to support learning and new learning process, 2) Future-oriented leaning classroom systems for learner-centered learning.

4. The performance result of the community truly led the development process in the area. The increasing potential of teaching and learning led learning network to be powerful and occurred interdisciplinary learning on the mission of Sisaket Rajabhat University. It resulted in innovative ways of increasing community participation. The increase of learning skills of learners, community people and educational institutions contributed to the development of systematic learning and a real driving mechanism.



4.2 Discussion

The researcher discussed the results of the study based on the objectives of the study with concepts, theories and the relevant literature reviews mentioned above.

Creating innovative professional accounting camp was the awareness of importance including a benefit in household accounting due to the usefulness and importance of financial planning (Phongsakcharoen, 2008). In addition, the creation of learning led to systematic awareness in a collaborative process, participation process in creating and transferring of learning. These were the new learning process in the future with reason and effect. The income, expense, and savings in the family were acknowledged. The family could reduce and avoid unnecessary expense that impacted on accounting (Kaewthong and Charoenjiratrakul, 2009). When these things were acceptable, collaborating process and participation in community development occurred.

Integrated learning on a mission-based basis: The strategy of Accounting Program to develop educational management process with quality was providing service to society and sustainable local development. Moreover, they were conservation, promotion, preservation of culture, research, production of quality academic work and development of the organization administration and management system. Therefore, in order to develop knowledge and link knowledge to academic service in the process of producing quality graduates. The learning innovation used to drive the learning integration of research and academic service to support learning and develop new learning process including a systematic future classroom for learning for learner-centered learning as well as empowering process of teaching and learning through the community could strengthen social capital resources. (Anucha Kong Trailer, 2010)

5. Conclusion

5.1 Major finding

Innovative learning creation based on innovative professional accounting camp was teaching and learning innovation in 3 development processes as follows: 1) Learning network system and participating in the real area, 2) New learning skills, and 3) New learning system for new learners. Learning process from integrated learning result and academic services of Accounting Program, Faculty of Business Administration and Accounting, Sisaket Rajabhat University found that there were 2 types of transferring process to new learning: 1) Driving integration of research learning and academic service to support learning and new learning process and 2) Future-oriented learning classroom systems for learner-centered learning. It resulted in innovative ways of increasing community participation. The increase of learning skills of learners, community people, and educational institutions contributed to the development of systematic learning and a real driving mechanism.

5.2 Recommendations

1. General Recommendations

From the study of innovative professional accounting camp, it was found that the community should be able to develop on its own to be a network of sufficiency economy philosophy that focuses on sufficiency based on both knowledge and morality basis (Tantivejkul, 2007). by encouraging the participation process in creating community concept (Wasi, 2007). The regarding empowering concept creation that emphasizes transferring process will lead to a framework of creating readiness/prototypes to set up plan, designate committee to take responsibility, coordinate with the relevant organization, and search for the budget.

2. Recommendations for further studies

- 1) To study on occupation promotion to develop community and to enhance income for people.
- 2) To provide participatory research with local educational institutions, provincial organizations, districts and communities to join in finding an appropriate form of community.
- 3) Related researches should be synthesized on teaching innovation in other disciplines.



6. Acknowledgements

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