

<b>Research Title</b>	A Study of Accompanying Data Disclosure Contents in Financial Statement Reports of District Municipalities in the Upper Northern Region of Thailand
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The objective of this study is to compare the details between financial statement presentation and disclosure of The Municipal District Upper Northern Region of Thailand and rules, accounting policy for government office and to present the content of financial statement disclosure in the upper northern region of Thailand. The populations of this research consisted of (1) Financial statement of the municipality districts upper northern region of Thailand (2) People who live in upper north region of Thailand; Chiang Mai, Chiang Rai, Phayao, Nan, Lampang, Lamphun and Mae Hong Son. (3) Proficient persons and the officers who work for the office of auditor general of Thailand, The Department of Local Administration, The controller General Department, Ministry of Finance and Board of the local administrative directors. Document analysis, questionnaires, and in-depth interview were used to collect data. The researcher employed Miles and Huberman category to analyze qualitative data and SPSS for window to find percentage, Mean and Standard Deviation.

1. Firstly the result found that there are seven items, cash, deposit money bank and balance at provincial treasuries, account receivable, investment, other current assets, land, account payable and deposit money, that both municipalities and government office perform in the same way. Secondly there are four items that they partially perform in the same way; accounts receivable tax and accrued income, building, equipments and non-current assets. Lastly there are two items that they do not do; the important accounting policies and infrastructure assets. On top of that, there are six items that municipalities cannot comply by the policies as they do not have such operation relating to those accounts. Those accounts are money loan, inventory, income

revenue to control department, prepaid expense, intangible assets, and deferred income.

2. There are eight areas on Financial Statement that municipal need to disclose more; 1) Definition and glossary of term in Accounting terminology 2) Analysis of efficiency comparing between expense and result 3) Expense detail in each policies leading by the government especially the project having source of fund from borrowing 4) Source and Use of fund 5) Asset depreciation policy and methodology 6) Financial statement presentation for both financial accounting and managerial accounting 7) Disclosure of contingent of bank deposit 8) Method and policy in balance sheet statement in which considering in the requirement of user and in showing efficiency in budgeting to serve people and social. Additionally, four areas of suggestion are included in this paper for municipal; 1) Prepare quarterly financial statement, 2) Prepare quarterly plan of use of money, 3) Be align with accounting policy for government department, and 4) Be ready to comply with proposed monetary act.