

หนี้สินได้ และในด้านความต้องการการจัดทำบัญชีเพื่อการพัฒนาอาชีพ กลุ่มผู้ผลิตงานปูนปั้น
พญานาคเห็นว่า การบันทึกการขายการรับเงิน - จ่ายเงินสำหรับการประกอบอาชีพอย่างสม่ำเสมอจะ
ช่วยให้สามารถวางแผนการผลิต และกำหนดราคาได้อย่างเหมาะสมและมีประสิทธิภาพ เห็นว่า
ความรู้ทางด้านการบัญชีต้นทุนงานปูนปั้นพญานาคมีประโยชน์ สามารถนำไปประยุกต์ใช้กับงาน
ปั้นรูปอื่น ๆ และสามารถถ่ายทอดแก่ผู้อื่นหรือชุมชนได้ รูปแบบบัญชีต้นทุนที่พัฒนามีความ
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Independent Study Title Development of Accounting System and Costing of
Producing Naga Stucco of Ban Mae Tia Tai,
Chom Thong District, Chiang Mai Province

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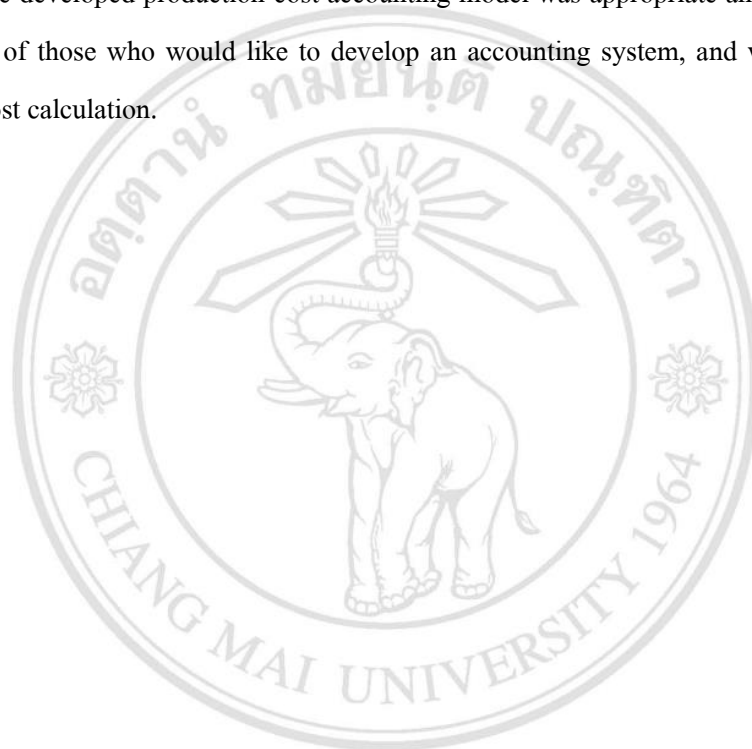
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ABSTRACT

The purpose of this independent study was to develop an accounting system for naga sculpture manufacturers so that they could use accounting data to calculate the production cost and plan their businesses appropriately. This study was a participatory development of naga sculpture manufacturers. Primary data were collected by interviewing naga manufacturers at Ban Mae Tia Tai, Chom Thong district, Chiang Mai province. Data from the results of accounting system development were collected by using questionnaires in order to examine opinions on the accounting system. Data were then analyzed by using frequency, percentage, and mean.

The study found that naga manufacturers agreed with the accounting system development benefits of naga sculpture production. This system helped to understand accounting principles more, analyze income and expenditure correctly, and separate accounts by category which made accounting easy, and could be done regularly. The manufacturers were satisfied with the training, and wanted to develop the accounting system since it helped to understand and calculate production cost more accurately and easily. Regarding the benefits from the development of naga sculpture production cost accounting system, the manufacturers agreed that the accounting system helped perceive income and expenditure information more accurately. It could also help determine appropriate selling price, and define the margins clearly. The accounting model was easy to understand and follow. The production cost, occupational income and expenditure can be

calculated correctly. The accounting data could be used for planning the operation effectively. Debt and debt repayment plan could also be understand clearly. Regarding the demand for developing the accounting system for career development, the manufacturers agreed that regular record of income and expenditure would help production planning and setting more appropriate and effective. They viewed that knowledge of production cost accounting was useful and could be used with other sculpture businesses. This knowledge could also be transmitted to others or the community. The developed production cost accounting model was appropriate and in accordance with the needs of those who would like to develop an accounting system, and was suitable for occupational cost calculation.



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