Cost and Return Analysis of Krajood Handicraft Products for Decision-Making in the Khokphayom Community Enterprise, Narathiwat Province

วันที่รับบทความ: 20 มิ.ย. 68
วันที่แก้ไขบทความ:
ครั้งที่ 1 : 17 ต.ค. 68
ครั้งที่ 2 : 2 ธ.ค. 68
วันที่ตอบรับ: 8 ธ.ค. 68

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Abstract

This study explores the production process and cost- return structure of Krajood (Lepironia articulata) handicrafts produced by a local community enterprise in Narathiwat Province, Thailand. The research aims to understand both the traditional methods used in making Krajood products and the financial aspects related to cost, return, and pricing strategies. The study focuses on understanding production process of Krajood products, cost calculation methods (both direct and indirect costs), and rationale for pricing strategies, particularly cost-plus pricing, using purposive sampling, 25 participants were selected, an in-depth interview guide was used as the main research instrument. The production process was found to involve six main stages, showing the importance of traditional skills and community-based knowledge. A detailed cost analysis was conducted for ten product types, highlighting the variation in profitability. The 2-in-1 handbag and Shopping Bag emerged as the most financially viable, while some products returned minimal profit due to high production costs. Breakeven analysis and cost-plus pricing models were used to recommend suitable pricing levels. The findings suggest that combining traditional craft practices with basic financial tools can help local producers achieve both cultural and economic sustainability.

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Keywords: Krajood Handicraft, Cost-return Analysis, Community Enterprise, Pricing Strategy

Introduction

Krajood handicrafts are an important part of local life in southern Thailand. They are made from a wetland plant called *Lepironia articulata*, or Krajood, which has long been used in weaving mats, bags, and other useful items. Many communities have passed down the skills for making these products from generation to generation. At the same time, these crafts have also become a way to earn income and keep local traditions strong.

In Thailand, industrial craft products play a significant role in the country's economy and society as it helps people create jobs, increase employment rates, optimize the use of natural resources, conserve Thai handicrafts, and contribute to the country's tremendous annual income. Over the period of economic recession, "Thailand's industrial craft products" have proved themselves to have inherent strengths acquired from integration between local wisdom and cultures. Such combination lays a solid ground for works equipped with beauty, values, and identities portraying the Thai nation (Department of Industrial promotion, 2014).

However, the number of places where Krajood grows is decreasing, and younger people are not always interested in continuing the work. This creates challenges for the future of the craft. Also, many local producers are not fully aware of how to manage costs and set prices in a way that supports long-term income. While Krajood crafts have cultural and economic value, there are still gaps in how well the production and financial parts are understood, for instance, in specific community settings. In addition, several studies have explored the cultural and economic value of Krajood handicrafts and other traditional products within Thailand's OTOP framework. However, most have either focused on cultural preservation or broad economic overviews. Limited research exists that systematically documents the step-by-step production process in a specific community context, while simultaneously providing a detailed cost and return analysis tied to real-world pricing strategies**.** Moreover, few studies use breakeven and cost-plus models to guide sustainable pricing decisions at the micro-enterprise level. From the aforementioned issues, product producers should place importance on calculating product costs as fundamental information to be used in determining product pricing, alongside product development and marketing. Product costs also serve as a key component in planning, control, and decision-making to ensure appropriateness (Eua-

jirapongphan, 2009). This will be beneficial in creating strategic competitive advantages for businesses (Sriwirot & Lussawad, 2016).

This paper explores both the production process and the financial side of Krajood handicrafts in one local enterprise. It focuses on how the products are made step by step and how much they cost to produce. It also looks at pricing strategies, including breakeven and cost-plus methods, to help small producers find ways to grow their business in a sustainable way. By connecting traditional skills with basic financial planning, the study hopes to offer practical ideas for improving both cultural and economic outcomes in the community.

Research Objectives

1. To examine the production process of Krajood (Lepironia articulata) handwoven handicrafts.

2. To analyse the cost structure and financial returns of various Krajood products in order to determine appropriate pricing strategies.

Literature Reviews

Concepts and Theories Related to Local Handicraft Production and Costing

This study builds on the idea that handicraft production is both a cultural and economic activity. Local products such as Krajood reflect community identity, heritage, and traditional knowledge passed through generations (Singto, 2024). These practices align with broader ideas of cultural entrepreneurship, where local crafts are not just goods, but symbols of place and tradition.

From an economic perspective, small-scale producers often rely on basic cost and pricing methods to manage their businesses. The idea of cost-return analysis is clearly applied in studies like Dos Santos et al. (2021) who examined production costs in rural industries, and Saty, Apriyani, and Fitri (2022), who explored profit calculation even when raw material prices rise. These works reflect concepts like fixed vs. variable costs, unit cost, and return on investment, though not named as such in textbooks, they are implied through the method of analysis.

Another practical pricing approach observed in these studies is cost-plus pricing. This method, where a fixed markup is added to unit cost, is commonly used in local enterprises (Gaur

& Pandey, 2024). These authors show how the method works in real contexts, especially where producers lack access to dynamic pricing models or market research.

Related Research on Krajood and Traditional Handicrafts

Krajood (Lepironia articulata) is a wetland reed used widely in southern Thailand for handwoven crafts. However, its natural sources have been declining amid stressing the need to restore natural supply. In Bueng Kho Hai, local people adapted water hyacinths (an invasive species) into usable handicrafts like mats and bags. This shows how environmental challenges can spark innovation when combined with local wisdom (Sirisoda, 2023). The production process varies by region. Some areas like Thale Noi link the craft to local identity and cultural value (Singto, 2024), while others focus on functional design and eco-friendliness (Visutsak, Thathai, Jangkorn, & Bunyakiat, 2022). Traditional dyeing methods, involving salt, vinegar, and short boiling times, also reflect generations of experimentation and adaptation.

In addition to modern challenges including difficulty accessing materials, limited design innovation, and poor marketing, across these communities, women play a central role, not only as workers but also as keepers of traditional knowledge (Sirisoda, 2023).

Related Research on Cost Management and Community Enterprises

In small businesses, cost structure and financial management are key to sustainability. Dos Santos et al. (2021) found that combining different products, such as milk and livestock, improved returns in rural farms. Likewise, Saty et al. (2021) showed that food producers maintained strong profit margins despite rising costs, pointing to the importance of efficient cost control.

Gaur and Pandey (2024) explored how cost-plus pricing was applied by a handicraft group, though they faced challenges like customer dependency. Akulenko, Esina, and Kucherenko (2020) stressed the need for accurate costing systems, especially in areas where businesses depend heavily on raw materials and low-tech production.

Community enterprises are businesses created by local people to meet local needs. They often support jobs, preserve cultural skills, and build stronger communities (Buratti, Sillig, & Albanese, 2022; Cheruiyot & Venter, 2024). But many still struggle with issues like budget limits, lack of planning tools, or data for decision-making (Carías Vega & Keenan, 2016; Ghalandarzadeh et al., 2025).

Marketing is also a concern. Palka et al. (2017) observed that customers today look for health, quality, and convenience—not just traditional value. Thus, community products must adapt their image and branding while keeping their identity. Strategies such as supermarket placement, improved packaging, and online promotion are now essential (Fahri, 2024; Giantari, Surya, Yasa, & Yasa (2018).

Finally, a decade ago, Somswasdi, Thongsukhowong, and Nakapaksin (2015) and Naipinit, Promsaka Na Sakolnakorn, and Kroeksakul (2016) highlighted an important risk: the younger generation often shows little interest in continuing traditional businesses. This signals the need for succession planning and innovation in local enterprises.

Conceptual Framework

This study views Krajood handicrafts as both cultural and economic activities. Weaving preserves heritage and identity while also serving as a source of income. The framework therefore connects two domains: cultural production, where local knowledge and women's roles sustain tradition, and economic analysis, where cost-return and pricing strategies support community enterprise sustainability. This conceptual framework is visualized in Figure 1 below.

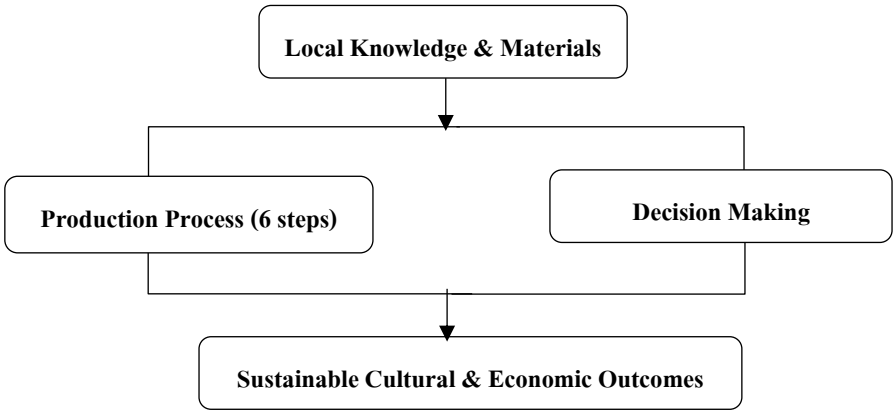


Figure 1 Conceptual Framework (Source: Researcher, 2025)

Research Methodology

This study employs a qualitative case study approach, aimed at exploring the production process, cost structure, and return analysis of Krajood products within the Khokphayom

Community Enterprise Group of Women Weavers, located in Kok Kian Subdistrict, Mueang District, Narathiwat Province.

1. Research Design

The research is designed to gather descriptive, in-depth data through direct engagement with local artisans. The study focuses on understanding production process of Krajood products, cost calculation methods (both direct and indirect costs), and rationale for pricing strategies, particularly cost-plus pricing.

2. Participants and Sampling

Using purposive sampling**,** 25 participants were selected, including the group leader and members directly involved in Krajood weaving. These individuals possess firsthand knowledge of production stages, material costs, and product pricing.

3. Data Collection Instruments

An in-depth interview guide was used as the main research instrument. It was developed based on theoretical frameworks from cost accounting, pricing strategy, and grassroots entrepreneurship, as well as past literature on OTOP and local handicraft economies. The interview guide was divided into five parts: (1) general profile of the respondents and enterprise, (2) production process of crafting each Krajood product, (3) cost factors including detailed inquiry into direct costs (e.g., Direct materials, Direct labour), indirect costs depreciation of tools/equipment (e.g., utilities), and (4) return and profit (revenue generation and pricing of products), and (5) production challenges related to labour, material access, or cost management. Additionally, observational data and photographic documentation were collected to visually support the process analysis.

4. Cost and Return Analysis Framework

The study applied a simple unit cost method suitable for small-scale producers, consistent with OTOP product characteristics, involving the following steps: (1) Joint cost allocation for dyed vs. undyed Krajood, (2) Unit cost calculation for direct materials, direct labour, and overheads, (3) Depreciation estimation for equipment using the straight-line method, (4) Breakeven analysis for selected product types (e.g., 2-in-1 Bag), and (5) Return calculation per unit and per product type. The formulas used include:

(a) Unit Cost = Direct Material + Direct Labour + Overhead

(b) Selling Price = Unit Cost + Markup (20%, 30%, 40%, or 50%)

(c) Breakeven Point (per month) = Fixed Cost / Contribution Margin (per month)

5. Data Analysis

All cost and return figures were tabulated and analysed using manual computation and spreadsheet software. This allowed the researcher to identify the most and least profitable products, recommend appropriate pricing ranges per product, and simulate profit margins under different markup scenarios

The Result of the Study

1. Production Process of Krajood Handicrafts

Currently, the Ban Khok Phayom Women's Group Community Enterprise produces ten types of Krajood (Lepironia articulata) handicrafts, which are as follows: (1) 2-in-1 handbag, (2) Backpack, (3) A4-sized document bag, (4) Woven basket (Krabong), (5) Multipurpose box, (6) Shopping bag, (7) Patterned "Khor Jao" bag, (8) Decorative gift basket, (9) Floral-patterned mat, and (10) Plain-patterned mat.

The production process comprises six key stages:

1. Raw Material Preparation

Raw Krajood is purchased from local suppliers. The plant is first coated with mud and sun-dried. Proper care is taken to prevent exposure to moisture, which may result in mould or quality degradation.

2. Reed Flattening

Once dried, Krajood is bundled and flattened. Two pressing methods are used: manual rolling using cylindrical weights and mechanical pressing. Manual pressing softens the fibres, whereas machine pressing results in flatter but stiffer reeds.

3. Dyeing Process

The flattened reeds are dyed by soaking them in hot dye solutions for 15–20 minutes. After boiling, the reeds are rinsed, dried, and pressed again. Commonly used colours include purple, red, and green.

4. Weaving

Reeds are arranged with alternating ends to maintain product shape. Various patterns are used, with the two-strand weave being the most common. The weaving reflects traditional design knowledge and cultural heritage.

5. Finishing and Assembly

Finishing includes trimming excess fibre and adding structural elements such as handles, zippers, and linings to increase functionality and aesthetic appeal.

6. Storage

Completed products are stored in dry, ventilated areas and occasionally exposed to sunlight to avoid moisture build-up.

2. Cost and Return Analysis of Krajood Products

To guide effective pricing, this study conducted a detailed cost-return analysis of products made with dyed and mud-coated Krajood. The direct material was procured for 3,000 THB per 75 bundles, divided into 40 dyed bundles and 35 mud-coated bundles.

The total cost for producing 40 dyed bundles was 5,220 THB. This includes expenditures for materials, dye, transportation, labour, and drying. The resulting unit cost per bundle was 130.50 THB, serving as the base input for dyed product lines. Table 1 table breaks down the shared costs across all 40 bundles, detailing expenses such as dyeing agents, fuel, pre- and post-pressing, and labour across three dyeing cycles.

Table 1 Joint Cost for Dyed Krajood Products

Cost Item	Quantity	Cost (THB)	Total (THB)
Dyed Krajood (40 bundles)	40	1,600	1,600
Transportation	40	200	200
Pre-dye Pressing	40	120	120
Green Dye	10	260	260
Red Dye	10	260	260
Navy Dye	10	260	260
Purple Dye	10	260	260

Cost Item	Quantity	Cost (THB)	Total (THB)
Post-dye Pressing	40	360	360
Dyeing Labor (3 batches)	3	1,500	1,500
Drying	40	400	400
Total			5,220

The cost for 35 bundles of mud-coated Krajood was 2,100 THB, yielding a per-unit cost of 60.00 THB. Unlike dyed products, this category involved fewer production steps, resulting in lower unit costs. Table 2 outlines the simplified cost structure, focusing primarily on raw material acquisition, transportation, and pressing.

Table 2 Joint Cost for Mud-Coated Krajood Products

Cost Item	Quantity	Cost (THB)	Total (THB)
Mud-Coated Krajood (35 bundles)	35	1,400	1,400
Transportation	35	175	175
Pressing	35	525	525
Total			2,100

Depreciation was computed using the straight-line method. Some tools, including pressing machines and dyeing tanks, had already reached the end of their usable life, while others like newer sewing machines remained in service. These figures contribute to fixed overhead allocations. Table 3 lists all relevant equipment with year of purchase, initial cost, estimated useful life, and monthly depreciation values, indicating which assets have expired and which are still in use.

Table 3 Depreciation of Equipment

Item	Year Purchased	Units	Initial Cost (THB)	Useful Life (Years)	Annual Depreciation	Monthly Depreciation	Status
Pressing Machine	2017	1	32,000	5	6,400	533.33	Expired
Sewing Machine 1	2017	1	11,000	5	2,200	183.33	Expired
Dye Tank (2020)	2020	1	2,000	2	1,000	83.33	Expired
Basin (2020)	2020	2	198	2	99	8.25	Expired
Sewing Machine 2	2022	1	13,000	5	2,600	216.66	2 years remaining
Dye Tank (2022)	2022	1	2,200	2	1,100	91.67	Expired
Basin (2022)	2022	2	200	2	100	8.33	Expired

Example Product: Cost Breakdown of 2-in-1 Handbag

The total cost of making the 2-in-1 handbag, which measures about 10 inches high and 7 inches long, was carefully calculated. The cost was separated into three main parts: the direct materials, the direct labour, and the overhead.

For the direct materials, the main items used were Krajood that had been dyed or mud-coated, and palm leaf. These materials cost around 14.71 baht for one bag. The cost of direct labour, which includes weaving the Krajood and putting everything together, came to about 56.00 baht. Then there were the overhead costs. These included small things like extra materials, electricity, the moulds used to shape the bag, and equipment wear and tear. These added another 35.52 baht. The total cost to make one handbag was 106.23 baht.

A detailed list of the materials, showing exactly how much of each was used, how much they cost, and how they added up to the final material cost, can be found in Table 4.

Table 4 Direct Materials for 2-in-1 Bag

Direct Material	Weight (g)	Cost (THB)
Dyed Krajood	0.78	0.03
Mud-Coated Krajood	0.78	0.01
Palm Leaf	66.67	14.67
Total		14.71

Indirect materials such as lacquer, adhesive, and bag handles are listed in Table 5, each calculated per-unit for clarity and cost control.

Table 5 Indirect Materials for 2-in-1 Bag

Indirect Material	Quantity	Cost (THB/Unit)
Lacquer	27	5.50
Adhesive/Glue	18	1.30
Bag Handle	1	10.00
Total		16.80

Table 6 presents the cost of reusable mould materials (foam, glue, pins), amortized over the number of bags produced to determine the per-unit mould cost. These costs totaled 8.39 THB per unit.

Table 6 Mould Costs for 2-in-1 Bag

Mould Material	Unit Price (THB)	Units Used	Product Cost (THB/Unit)
Foam	28.80	0.20	5.76
Cardboard	3.75	0.25	0.93
Tape	4.00	0.20	0.80

Pins	2.50	0.10	0.25
Glue (Mould)	6.50	0.10	0.65
Total	**45.55**		**8.39**

Table 7 consolidates all cost components and presents their proportion of total cost, clearly highlighting the major cost drivers in unit production. Labour accounted for the largest share at 52.72%, followed by overhead (33.43%) and direct materials (13.85%). Within these, palm leaf emerged as the dominant material cost, and weaving as the primary labour driver.

Table 7 Unit Cost Breakdown for 2- in-1 Handbag

Cost Component	Unit Cost (THB)	Total Cost (%)
Direct Materials (DM)	[*1]**14.71**	**13.85**
-Dyed Krajood	0.03	0.03
-Mud-Coated Krajood	0.01	0.01
-Palm Leaf	14.67	13.81
Direct Labour (DL)	[*1]**56.00**	**52.72**
-Weaving Labour	50.00	47.07
-Assembly Labour	6.00	5.65
Overhead (OH)	**35.52**	**33.43**
-Utilities	[*1]6.00	5.64
-Indirect Materials (Table 5)	[*1]16.80	15.81
-Mould (Block) (Table 6)	[*2]8.39	7.90
-Equipment Depreciation	[*2]4.33	4.08
Total /Unit	**106.23**	**100**

[*1]Variable Cost per Unit = 93.51 THB

[*2]Fixed Cost per Unit = 12.72 THB

Total Cost per Unit = 106.23 THB

A breakeven analysis was performed to assess profitability. With a selling price of 180 THB per unit, the contribution margin ratio was 48.05 Based on this, the breakeven point was calculated at 3 units, or 540 THB in revenue.

Break-even Calculation for the 2-in-1 Bag (Size: Height 10 inches, Length 7 inches)

1. Calculation of Contribution Margin Ratio

Contribution Margin (CM) = Selling Price (Per Unit) - Variable Costs (Per Unit) *100/ Selling Price (Per Unit)

=180 - 93.51*100/180 = 48.05

Contribution Margin Ratio = 48.05

2. Break-even Point Value (Per Month)

Break-even point (Per month) = Fixed Cost (Per month)/ Contribution Margin Ratio

=127.20/48.05 = 2.65 units or 3 units

Therefore, the break-even point for the 2-in-1 bag (size 10 x 7 inches) is approximately **3 units**.

3. Break-even Sales Value (Per Month)

Break-even Sales = Sales (per month) - Variable Costs (Per month) *100/ Sales (per month)

=1,800 – 935.10*100/1,800 = 48.05

=127.20/48.05 = 2.65 units or 3 units *180 = 540 baht.

Therefore, the break-even sales revenue for the 2-in-1 bag (size 10 x 7 inches) is approximately **540 baht**.

Comparative Analysis of Monthly Production

An aggregated analysis of all ten products was conducted using average monthly production data. A total of 50 units were produced per month. The 2-in-1 handbag and A4 document bag were the most frequently produced items. The Shopping Bag achieved the highest profit margin (73.58%), while the Multipurpose box showed the highest cost-to-price ratio (92.29%).

Table 8 compares unit production, cost, selling price, gross profit, and profit margins across all product types, highlighting top-performing and low-margin items.

Table 8 Monthly Production Cost and Return Analysis

Products	Units Produced	Selling Price	Cost	Cost % of Price	Total Sales (THB)	Total Cost (THB)	Profit (THB)	Profit Margin (%)
2-in-1 hand bag	10	180	106.23	59.02	1,800	1,062.30	707.70	39.32
Backpack	4	500	274.27	54.85	2,000	1,097.08	902.92	45.15
A4 – sized document bag	10	120	91.36	76.13	1,200	913.60	286.40	23.87
Woven basket (Krabong)	4	60	26.07	43.45	240	104.28	135.72	56.55
Multipurpose box	5	150	138.44	92.29	750	692.20	57.80	7.71
Shopping bag	5	250	66.06	26.42	1,250	330.30	919.70	73.58
Patterned 'Khor Jao' bag	3	650	310.68	47.80	1,950	932.04	1,017.96	52.20
Decorative gift basket	5	250	79.26	31.70	1,250	396.30	853.70	68.30
Floral – patterned mat	2	300	156.28	52.09	600	312.56	287.44	47.91
Plain – patterned mat	2	150	81.10	54.06	300	162.20	137.80	45.93
Total (Per Month)					11,340			

Pricing Strategy Using Mark-Up Models

To support future pricing decisions, a cost-plus pricing model was applied. For each product, target selling prices were computed using mark-ups of 20%, 30%, 40%, and 50%. This model assists local enterprises in achieving sustainability by setting realistic price points that reflect both cost structure and desired returns.

Table 9 suggests optimal price levels for each product under various mark-up strategies, based on the unit cost calculations established earlier.

Table 9 Cost-Plus Pricing Strategy

Products	Current Price (THB)	Unit Cost (THB)	Price (+20%)	Price (+30%)	Price (+40%)	Price (+50%)
2-in-1 hand bag	180	106.23	128.00	138.00	149.00	160.00
Backpack	500	274.27	329.12	356.55	383.98	411.40
A4- sized document bag	120	91.36	109.63	118.77	127.90	137.04
Woven basket (Krabong)	60	26.07	31.28	33.89	36.50	39.11
Multipurpose box	150	138.44	166.13	179.97	193.82	207.66
Shopping bag	250	66.06	79.27	85.88	92.48	99.09
Patterned 'Khor Jao' bag	650	310.68	372.82	403.88	434.95	466.02
Decorative gift basket	250	79.26	95.11	103.04	110.96	118.89
Floral-patterned mat	300	156.28	187.54	203.16	218.79	234.42
Plain-patterned mat	150	81.10	97.32	105.43	113.54	121.65

Discussion

This study aimed to explore the production process, cost structure, and pricing strategies for Krajood handicrafts in one southern Thai community enterprise. The results confirm many of the ideas mentioned in previous studies, but also give new, detailed information that helps both researchers and local producers.

First, the production steps found in this study support what Singto (2024) said about how Krajood weaving involves both traditional knowledge and local tools. Just like in Thale Noi and Bueng Kho Hai, the women in Ban Khokphayom community play a key role in preserving cultural skills while earning income. The six steps recorded (starting from reed preparation to storage) are

almost the same as what past studies described, but this research gives more detailed data that could help improve efficiency or training guides in other areas.

Also, the concern raised in the literature about material shortages was clear in this case. The community enterprise needs to buy raw Krajood from nearby villagers, and moisture control is a major issue. This shows that restoring natural growing areas and ensuring quality raw materials remains an important challenge for the industry.

From a financial point of view, this research adds to the work of Huppes, Bigolin, Muhl, and de Souza (2022) and Saty et al. (2021), who showed how small producers can benefit from using cost and profit tools. The detailed breakdown of unit costs for the 2-in-1 hand bag, especially with joint cost and depreciation calculations, shows that even small-scale groups can apply methods like cost-volume-profit analysis and cost-plus pricing. The profit margin of 39.32% for the 2-in-1 hand bag and 73.58% for Shopping Bag is a good sign.

At the same time, this study agrees with Rifai, Wong, and Goh (2021) and Gaur and Pandey (2024), who warned that balancing costs and sustainable pricing is not easy. Products like the multipurpose box had a high production cost compared to its selling price, with a profit margin of only 1.06%. This shows that some product designs may need to be rethought or better supported with marketing and cost-saving innovations.

In terms of pricing strategy, the cost-plus models tested in this study provide useful options. Adding mark-ups of 20% to 50% gave a clear picture of how prices can be adjusted without losing profit. These suggestions match what Gaur and Pandey (2024) observed in their study of a handicraft enterprise in India, where cost-plus pricing helped but needed to be paired with good delivery and market access.

Finally, the study supports the role of community enterprises as strong tools for rural development, as discussed by Hertel, Bacq, and Belz (2019) and Olmedo et al. (2024). However, the problems remain similar with consideration on tight budgets, product inconsistency, and limited access to wider markets. While this study only focused on one enterprise, the lessons can be shared with others through training and community networks. Using better planning tools and building links with microfinance or digital platforms can help improve income stability and attract younger people to continue the work.

Speaking in short, this research confirms many points already known about Krajood weaving and community enterprise management, but also adds new data, especially on production cost structure, product-level profitability, and pricing strategy. These findings are useful for both policy makers and community leaders who want to support sustainable, culturally rich, and economically viable handicraft industries in Thailand.

Suggestion

Suggestion for Further Study

Future research could look at multiple Krajood-producing communities in different locations. Comparing their production processes, cost patterns, and pricing methods might provide broader insights. Also, future studies could explore customer preferences, trends in the local craft market, and how online selling affects pricing and product design.

Suggestion of This Study Results

1. Community enterprises should work with local farmers and environmental groups to restore and protect Krajood-growing areas. This helps ensure a steady supply of good-quality materials.

2. Short workshops on accounting, cost calculation, and pricing strategies could be very useful. These would help producers avoid setting prices too low and increase their financial security.

3. More attention should be given to producing items like the "Khor Jao" bag, which brings higher profit. At the same time, products with very low returns should be improved or redesigned.

4. Using cost-plus pricing can help producers offer both retail and wholesale prices that match real costs and customer expectations.

5. Local authorities and development groups should help promote these products through branding, online selling platforms, and tourism networks, which could open up wider markets.

Limitation

This research focused on just one community enterprise. Therefore, the results may not reflect the situation in other villages or provinces where Krajood is produced. The size and structure of the enterprise, as well as the skills and tools available, can vary widely.

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