

Development of Accounting Systems and Internal Control for Sustainability: A Case Study of the Ban Tha Sao Mai Community Store, Huai Muang Subdistrict, Kamphaeng Saen District, Nakhon Pathom Province

การพัฒนาระบบบัญชีและการควบคุมภายในสู่ความยั่งยืน
กรณีศึกษาร้านค้าชุมชนบ้านท่าเสาใหม่ ตำบลห้วยม่วง
อำเภอกำแพงแสน จังหวัดนครปฐม

Received: September 15, 2024 **Revised:** November 8, 2024 **Accepted:** January 10, 2025

Petchsirin Thongpleow¹

เพชรศิริณ ทองเปลว

Nantawat Panyayodtanakorn²

นันทวัฒน์ ปัญญายศธนากรณ์

Abstract

The community store of Ban Tha Sao Mai did not have proper accounting and internal control systems. The records were based solely on the accountants' understanding without sufficient accounting knowledge. The researcher was interested in studying the development of an accounting system and internal control towards sustainability. The objectives were to (1) study the problems and obstacles of the accounting system, (2) develop the accounting system, (3) design an internal control system, and (4) transfer knowledge and conduct participatory action research with the community store committee. This study was a survey study using in-depth interviews and evaluating satisfaction using content analysis of questionnaires. The research found that: (1) the accounting records were not following generally accepted accounting principles, lacked supporting documents for accounting records, and had no document storage system, (2) the developed accounting system comprised eight account books and two financial statements, (3) the design of the eight documents was based on the internal control system, and regulations for financial and accounting operations related to cash receipts, cash payments, bank deposits, and inventory and (4) the research facilitated the transfer of knowledge regarding the development of accounting systems and internal control. By using a satisfaction assessment form, it was found that before the development of the system, the mean

¹⁻² **Affiliation:** Faculty of Liberal Arts and Science Kasetsart University, Kamphaeng Saen Campus, Thailand

หน่วยงาน: คณะศิลปศาสตร์และวิทยาศาสตร์ มหาวิทยาลัยเกษตรศาสตร์ วิทยาเขตกำแพงแสน ประเทศไทย

Corresponding Author: Nantawat Panyayodtanakorn

E-mail: nantawat.pan@ku.th

was 2.63, the standard deviation was 0.74, and after the development, the mean was 4.38, the standard deviation was 0.52, resulting in the accounting system and internal control system being more efficient and being able to check the income from sales daily.

Keywords: Accounting, Financial Statement Preparation, Internal Control, Taxation

บทคัดย่อ

ร้านค้าชุมชนบ้านท่าเสาใหม่ไม่มีระบบบัญชีและระบบการควบคุมภายในที่ถูกต้อง การจัดบันทึกเป็นเพียงความเข้าใจของพนักงานบัญชีและขาดความรู้ด้านบัญชี ผู้วิจัยสนใจศึกษาการพัฒนาระบบบัญชีและการควบคุมภายในสู่ความยั่งยืน มีวัตถุประสงค์เพื่อ (1) ศึกษาปัญหา อุปสรรคของระบบบัญชี (2) พัฒนาระบบบัญชี (3) ออกแบบระบบการควบคุมภายในและ (4) เพื่อถ่ายทอดองค์ความรู้ ดำเนินงานวิจัยเชิงปฏิบัติการแบบมีส่วนร่วมจากคณะกรรมการร้านค้าชุมชนฯ เป็นการศึกษาเชิงสำรวจ โดยใช้เครื่องมือวิจัยแบบสัมภาษณ์เจาะลึก และแบบสอบถามประเมินความพึงพอใจในการวิเคราะห์เนื้อหาผลการวิจัย พบว่า (1) การบันทึกบัญชีไม่ถูกต้องตามหลักการบัญชีที่รับรองโดยทั่วไป ขาดเอกสารประกอบการบันทึกบัญชี ไม่มีระบบการจัดเก็บเอกสาร (2) ระบบบัญชีที่พัฒนาขึ้นประกอบด้วยสมุดบัญชีจำนวน 8 เล่ม และงบการเงิน 2 งบการเงิน (3) ออกแบบเอกสารตามระบบควบคุมภายในจำนวน 8 รายการ และระเบียบปฏิบัติการดำเนินงานทางการเงินและการบัญชี เกี่ยวกับการรับเงินสด การจ่ายเงินสด เงินฝากธนาคาร และสินค้าคงเหลือและ (4) ถ่ายทอดองค์ความรู้การพัฒนาระบบบัญชีและการควบคุมภายใน โดยใช้แบบประเมินความพึงพอใจพบว่าก่อนการพัฒนาระบบมีค่าเฉลี่ย 2.63 ค่าเบี่ยงเบนมาตรฐาน 0.74 และหลังการพัฒนาระบบมีค่าเฉลี่ย 4.38 ค่าเบี่ยงเบนมาตรฐาน 0.52 ส่งผลให้ระบบบัญชีและระบบการควบคุมภายในมีประสิทธิภาพมากขึ้น สามารถที่จะตรวจสอบรายได้จากการขายในแต่ละวัน

คำสำคัญ: การบัญชี การจัดทำงบการเงิน การควบคุมภายใน การภาษีอากร

Introduction

Accounting systems are important in the operation of various businesses. A good accounting system must start by studying the characteristics of each business's operations to establish a correct and appropriate accounting system. In developing the accounting system, the organization knows the results of operations in various aspects, such as profit and loss (Yamkamang & Panyayodtanakorn, 2019). Similarly, the internal control system refers to the process, policy, method of practice, or any action that the supervisors, executives, and other individuals within the business have set up to help the business achieve its goals and objectives successfully (Sakhakon & Srichanphet, 2021). When the business has a good accounting system and internal control system, it allows the business to build confidence among stakeholders for the sustainable goals of the business. It was found that the Ban Tha Sao Mai Community Store was created with the cooperation of people in the community who wanted to have a place to buy products and services. In the past, the villagers worked in shrimp farming. In addition, the community did not have enough convenience stores to meet demand. In 2018, the government launched the Community Store Project (Pracharat Store) through the Village Fund, allowing communities to request a budget to set up community stores, with a budget of 200,000 baht per store. The Ban Tha Sao Mai Community saw an opportunity in funding

sources to support the opening of community stores and appointed a Community Store Committee to requested funding for the project. In 2018, the Community Store had 100 members, with each person investing 100 baht in investment units. During 2019-2020, there was a significant increase in the number of new community store members. This was a result of the Community Store Committee announcing a dividend payment on August 1, 2019. Members received a dividend of 4% of their purchases, which was considered an incentive for villagers to become more interested in becoming members. This is in line with the 20-year strategic plan for 2017-2036, a policy aimed at leading the country to stability, prosperity, and sustainability, in accordance with the government's Sufficiency Economy Philosophy. The strategy for creating competitiveness is to develop the country's potential in various aspects with three basic concepts: building on the past, the present, and creating new value for the future.

A field visit revealed that the Community Store Committee aimed to upgrade to a community enterprise because the operation of the Community Store in the past had received a lot of attention from the members. It was considered a strong community group that could build on sustainability in the form of community enterprise operations. The conditions of the community enterprise had to be ready in terms of its accounting and finance structures. However, the Community Store lacked an accounting system that followed generally accepted accounting principles. There was only accounting for income, expenses and dividend payments. Additionally, there was a lack of supporting documents for accounting records. There was no proper document storage system, potentially affecting the reliability of the financial report. The accounting records relied solely on the understanding of the appointed accounting staff who were selected by the committee, but lacked adequate knowledge in accounting. Based on the origin and importance of the problem, the research team designed and developed the accounting system of the Ban Tha Sao Mai Community Store to be in line with accounting principles and financial reports for the members. The developed accounting system can determine the profit and loss from the business, the financial status, and provide effective internal control of highly liquid assets. It can also reduce the problem of corruption. In addition, the accounting document system was developed in line with the tax concept according to the criteria set by the Revenue Department for the benefit of filing correct tax returns to avoid retroactive tax assessments. The accounting system developed by the researcher can support current economic activities and meet the needs of the Community Store Committee and members as they plan to transition into a community enterprise in the future.

Objectives

1. To study the problems and obstacles of the Community Store accounting system of Ban Tha Sao Mai.
2. To develop an accounting system for the Ban Tha Sao Mai Community Store.
3. To design an internal control system for cash receipts, cash payments, bank deposits, and inventory.
4. To transfer knowledge on the development of accounting systems and the design of internal control systems for the Ban Tha Sao Mai Community Store.

Literature Review

This research on the development of accounting system and internal control for sustainability: a case study of the Ban Tha Sao Mai Community Store is related to the following concepts and theories:

Concepts of Accounting

Suphatkun (2020) and Phadungsit (2020) stated that accounting is an “information system” that measures business activities and the processing of business activities to prepare financial reports. Consistent with Horarueang (2021), accounting is the art of recording, classifying, summarizing, and reporting financial events using monetary units for the benefit of economic decision-making of financial statement users. In addition, financial statements show operating results, financial position, and cash flow (Thai Accounting Standard No. 1, 2023). In developing the accounting system, Phengpis et al. (2020) stated that the assignment of financial accounting tasks and the collection of data consistently and continuously allow farmers to benefit from accurate and reliable accounting information which aids in planning management resulting in efficient and sustainable community development. In addition, Vorayota et al. (2018) stated that accounting records in the ledger are divided into 2 types: general ledgers and specialized journals. The researchers found that specialized journals are more suitable for this research than general ledgers because the business is in the form of an individual and does not record accounts according to the double-entry accounting system. The emphasis is on accounting according to the regulations of the relevant agencies, such as sales and purchase journals. In addition, Thai Accounting Standard No. 16 (2023) specifies that land, buildings, and equipment assets should be depreciated by the following percentages: permanent buildings at 5%, temporary buildings at 100%, and other assets excluding land and merchandise at 20%.

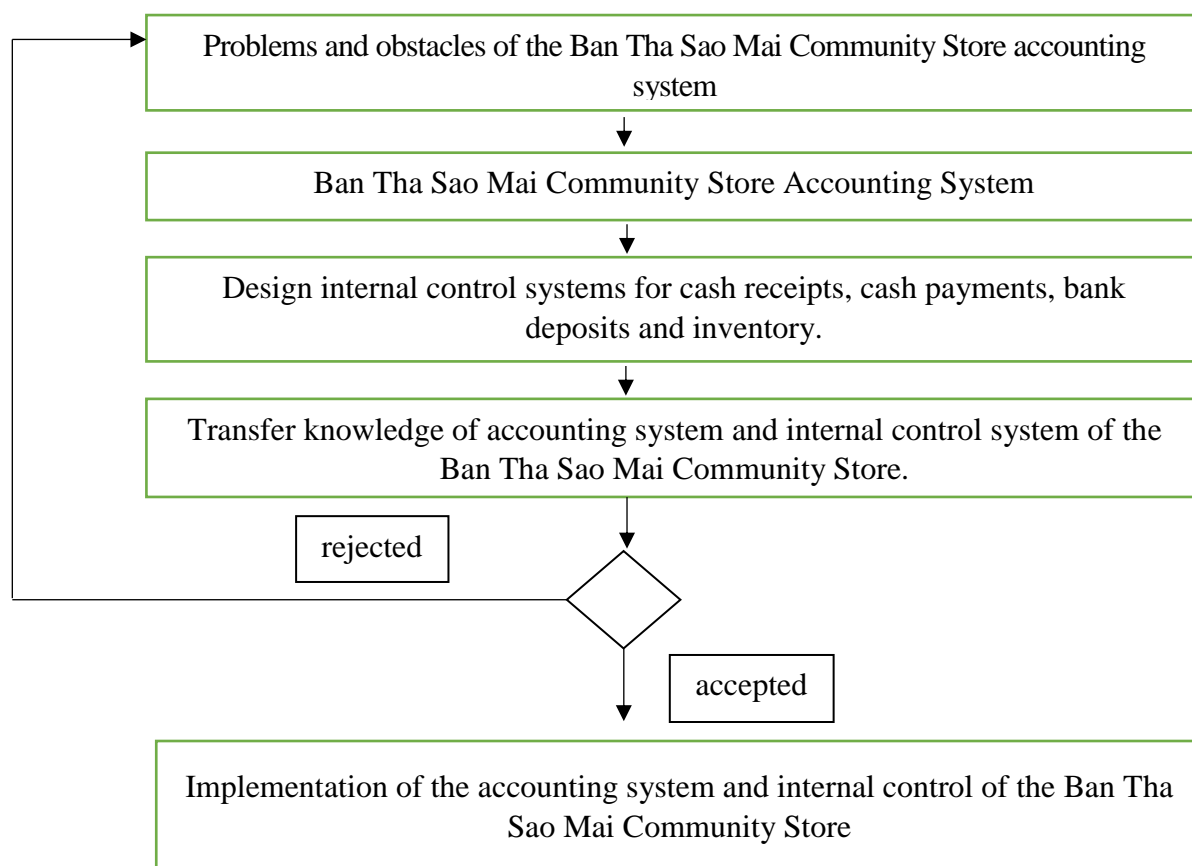
Concepts of Internal Control and Taxation

In addition to developing an accounting system to make the business successful, internal control is at the heart of a business. Sakhakon and Srichanphet (2021) stated that the Committee of Sponsoring Organizations of the Treadway Commission (COSO) designs a process of operation jointly determined by all levels of stakeholders of the organization to provide reasonable assurance that the specified methods or operations achieve the objectives of the control. The Ban Tha Sao Mai Community Store wants to be upgraded to a community enterprise under the Community Enterprise Promotion Act. This is consistent with Hunnak et al. (2019), who studied the accounting system development of a farmers' housewives community enterprise. The research results found that the current accounting conditions of community enterprises relied solely on memory-based records. There was no inventory accounting system in place, and proper document storage was lacking. Additionally, there was a lack of personnel with the knowledge and ability to do accounting tasks. This also aligns with the research of Yamkamang and Panyayodtanakorn (2019) who studied the development of the accounting system of a shrimp farming community enterprise in Huai Muang Subdistrict. The research found that the community enterprise recorded accounts according to the members' understanding, lacking a systematic accounting approach. Additionally, the community did not have an appropriate internal control system. Similarly, the research by Aiangoon et al. (2023) who studied the development of the income and expenditure accounting system of Ban

Mankong Cooperative Project, Ko Kwang Subdistrict, found that accounting was done by individual staff, lacking knowledge of good accounting systems. Additionally, there was no clear flowchart of the work process. This is also in line with the research of Suwanna-art (2019) who studied the development of an accounting system based on the Sufficiency Economy Philosophy of community enterprise groups. The study described the development of an appropriate group accounting system. In addition, the group accountants were able to calculate the cost of goods correctly. This is consistent with the research by Junpitu et al. (2024), who studied the current situation, problems, and obstacles in accounting that led to the development of the accounting system of the community enterprise group, the Sam Toh Weaving Group in Saeng Sawang Subdistrict. The study found that there was only one accounting book. All entries were done by hand by employees who lacked the relevant knowledge and skills. The research by Phetra and Siritakham (2024), who studied the development of the accounting system of the peanut processing occupation group, Ban Pan, Dong Sing Subdistrict, also found that the accounting system of the peanut processing occupation group was simple and did not follow accounting system standards. This is consistent with the research of Inthapantee et al. (2023), who studied the development of the accounting system and production cost management to upgrade the community products of the Ban Nikhom community enterprise group. The research found that the accounting recording format of the Ban Nikhom community enterprise group used a manual accounting system that recognized only cash from income and expenses. In addition, the Revenue Department (2019) has specified two forms of community enterprises in the Tax Manual for Community Enterprises: individuals and juristic persons. These forms will result in tax payments according to the Revenue Code. Daily income and expense accounts or reports must be prepared. Community shops are considered businesses subject to personal tax. Such reports are prepared using the cash criterion according to Section 40 (Svetalekth, 2024), which classifies assessable income into eight categories. The Cooperative Audit Department (2024) issued a community enterprise accounting manual as a guideline for preparing accounts and financial reports. This includes account items, account books, and supporting documents for recording accounts, preparation of documents, and recording of account items, balance sheets, and financial statements, including basic practices, consisting of 1) Delegation of duties, 2) Preparation of receipt documents, 3) Preparation of payment documents, 4) Cash collection Receipt-payment documents. It also states that account books must comply with generally accepted accounting principles.

Conceptual Framework in Research

From the literature review, the researcher applied the theoretical concepts of accounting, accounting information systems, accounting system design, financial statement presentation, internal control, community enterprise taxation, and community enterprise accounting, including related research, to be used as guidelines for developing accounting systems and internal control systems according to the following conceptual framework:



Research Methodology

The research on the development of accounting system and internal control towards sustainability, a case study of the Ban Tha Sao Mai Community Store, has the following research methods:

- 1) The population and sample used in this study were the committee of the Ban Tha Sao Mai Community Store, daily sales staff, and accounting staff, totaling seven people.
- 2) The research instruments consisted of open-ended interview forms, audio tapes, cameras, notebooks, and questionnaires to assess satisfaction with the development of accounting and internal control systems, which were examined by experts.
- 3) Data analysis used an Excel data analysis table, consisting of supporting documents used in accounting records, accounting recording methods, document storage, receiving-paying money, bank deposits, and inventory management, including problems and obstacles in accounting. Statistical Package for the Social Sciences (SPSS Program) was also used for statistical data analysis to analyze satisfaction.

Participatory action research, including the following research steps:

Step 1: Study documents and synthesize research through document analysis (Document Analysis and Synthesis Study) to design an accounting system for the Ban Tha Sao Mai community store using criteria from documents, books, textbooks, articles, websites, and research between 2019 and 2024, which contain information related to accounting records,

internal control, financial statement preparation, and taxation. The findings then were synthesized to create in-depth interview topics. The researcher took into consideration the ethical concerns of human research by adhering to the three ethical principles of human research. In the survey study, the method of observing the format of documents that the accountants recorded in the current accounting system was used.

The research team therefore used the aforementioned accounting problems to analyze and design an accounting system for the Ban Tha Sao Mai community store and the internal control system for cash receipts - cash payments, bank deposits, and inventory by conducting in-depth interviews according to the document evidence forms used in recording the accounts, accounting recording procedures, and past financial statements. The interviews were conducted in the form of open-ended questions with the Ban Tha Sao Mai community store committee, sales staff on duty each day, and accountants. The interview dates, times, and locations were set for the interviews. The research instruments included an open-ended interview form, audio tapes, cameras, and notebooks, which were checked by experts. The research team collected the interview data using an Excel data analysis table, consisting of documents used for recording the accounts, methods of recording the accounts, document storage, cash receipts - cash payments, bank deposits, inventory management, and obstacles in recording the accounts. The research team jointly verified the accuracy of the data obtained from the interviews to use the data from the interviews to design the accounting system and internal control system of the Ban Tha Sao Mai community store.

Step 2: Develop the accounting system of the Ban Tha Sao Mai community store with the data from the interviews to prepare the cash receipt-payment report documents according to the announcement of the Director-General of the Revenue Department on personal income tax. Because the business was in the form of an individual bank deposit accounts, trade payable accounts, inventory movement accounts, unit holders' list accounts, non-current assets accounts, and financial reports were required to show the operating results and financial status. Then, the documents obtained from the development of the accounting system were given to the researcher to verify the accuracy of the data. A research team meeting was organized to adjust the accounting system to be consistent with the context of the Ban Tha Sao Mai community store. In this step, experts were asked to verify the accuracy of the developed accounting system.

The developed accounting system was tested and reviewed by experts. A workshop was organized to create understanding and transfer knowledge related to the accounting system. The participants were invited to the meeting, including the committee of the Ban Tha Sao community store, sales staff, cashiers, and accountants, to learn about problems and obstacles in accounting. The research team analyzed the data from the meeting minutes and adjusted them according to the resolution of the workshop to make the designed and developed accounting system suitable for the context of the community store. After revising the accounting system according to the meeting resolution, the research team submitted the revised system to experts for suggestions, following the concept of Chanwanit (2020).

Step 3: Design an internal control system for cash receipts, cash payments, bank deposits, and inventory. The interview data was used to design procedures for cash receipts, cash payments, bank deposits, and inventory, including the creation of document forms based on good internal control principles that are appropriate for the context of the community store. The document forms and procedures were then reviewed by the research team and experts to ensure they were appropriate for the operations of the community store. The procedures and document forms were then used to hold a workshop to share knowledge about the internal control process, inviting the community store committee and representatives of relevant employees to attend the meeting to identify problems and obstacles in internal control. The research team then analyzed the minutes from the meeting and revised them according to the resolution of the workshop to ensure that the internal control system was effective and consistent with the context of the Ban Tha Sao Mai community store. At this stage, experts were asked to provide comments on the internal control system, in line with the concept of Chanwanit (2020).

Step 4: Transfer knowledge of the accounting system and internal control system of the Ban Tha Sao Mai community store. This step was undertaken to apply the accounting system and internal control system that had been adjusted based on the suggestions of experts and to organize a workshop on proper accounting and an internal control system. In the meeting, the community store committee, employees, accounting staff, and interested community store members were invited to join the meeting. The research team meeting was divided into subgroups to summarize the development of the community store accounting system and internal control system.

Findings

1. Problems and Obstacles of the Accounting System of the Ban Tha Sao Mai Community Store

It was found that income from the sale of goods and expenses were recorded in the form of cash. In terms of accounting records, they did not comply with generally accepted accounting principles. They were only recorded based on the accountant's own understanding. There was a lack of supporting documents for accounting records, including the unsystematic filing of documents, which posed the risk of losing documents. There was no internal control system for inventory, cash received, cash paid, making a bank balance statement, and developing an appropriate accounting system and internal control system to upgrade to a community enterprise. In addition, the community enterprise operated systematically, which led to receiving subsidies from the government, resulting in the community being strong and growing sustainably.

2. The Development of the Accounting System

It was found that the community store needed an accounting system that was appropriate for the community store, with a simple and uncomplicated accounting recording process, one that would provide reliable financial report data for members of the community store. The accounting system had to be consistent with good internal control. Therefore, the community store committee and the researcher jointly developed an accounting system with eight books and two financial statements as follows:

Figure 1

Revenue Account Book

Revenue Account Book				Code	R001	Page	1/3	Daily sales report	25/04/2567	
Number	Customer Code	Customer Name	Sales Transaction				Payment Types		Signed	Remark
			List of products for sale	Product Code	Price	quantity	Cash	Tranfer		
1	AR101	Somkriet	Pepsi Can ML 600	pepsi	16.5	20	330.00			
2	AR102	Tarika	FAP 20 G.	PEB	3	120		360.00		
Total Revenue							330.00	360.00		
							690.00			

The Revenue Account Book records the income from the sales of products of the Ban Tha Sao Mai Community Store each day. In recording the accounts, the customer code and customer name must be entered to record the sales in the customer account book, allowing the community store to know the sales to each customer, including recording details of the products sold, quantity, and selling price to adjust the value of the remaining products and the cost of products sold, specifying the type of payment. If it is paid in cash, the information is recorded in the cash receipt-payment account book. If it is a transfer, it is recorded in the bank deposit reconciliation account book. Then, the employee who records the entries must sign every time an account record is completed and have the community store manager check the account recording at the end of the business day in the daily sales report.

Figure 2

Customer Account Book

Customer Account Book				Code	C001	Page	1/1
Cus. Name Somkriet				Customer Code	AR101	Monthly/Yearly	Apr.-67
Date/ Month/Year	Transaction	Total Amount	Information from Revenue Account book		Payment Types		Signed
			Number	Page of Docutment	Cash	Tranfer	
24/4/2024	Products purchased	400	1	1/1	400.00		

The Customer Account Book is made to calculate the purchase amount of each customer which is then used to allocate the profit. When the employee has finished recording the income ledger, the information must be recorded in the customer ledger by recording the total amount of purchases made by the customer. The order and page number of the document refer to the information recorded in the Revenue Account Book which is used to verify the accuracy of the community store manager's records, including the customer's payment method. Finally, the employee who records each piece of information must sign the document.

Figure 3

Expenses Account book

Expenses account book						code	E001	page	1/3	Monthly/Annual Expenses	
Date/ Month/Ye ar	Cash/Transfer	Type of expenses					Receipt Document Number	Received Vender Name	Cash withdrawal number	Signed	
		Buy products	Buy assets	Wages	Other expenses	details					
25/4/2024	Cash	30,000.00				purchased products from	RV6742501	Amorn Shop	-		

The Expenses Account Book is used to record incurred expenses with the type of payment specified. If paid in cash, it must be recorded in the Cash Receipt-Payment Account Book. If paid by transfer, it must be recorded in the Bank Reconciliation Book. From the interview, it was found that the main expenses include purchasing goods, purchasing assets, and wages. Therefore, the researcher designed a specific column for these expenses to facilitate a summary of items and accounting. In Figure 3, additional information about the incurred expenses is provided. In the Receipt Document Number column, the receipt number of the payee is entered. However, if none is available, a cash withdrawal form is created to approve the payment. The last section requires the employee's signature when the accounting is complete.

Figure 4

Cash Receipt-Payment Account Book

<i>Cash receipt-payment account book</i>					Code	CR001	Page	1/1
<i>Ban Tha Sao Mai community store</i>					Monthly/Year	Apr.-67	Tax Identification	
Date/ Month/Year	Transaction	Cash Amount received	Cash Amount Paid	Balance	Reference document number		Signed	
1/4/2024	Balance from March 31, 2024			45,000.00	CR001 Report			
25/4/2024	Summary of cash received from sales	400.00		45,400.00	R001 Daily sales report 25/4			
25/4/2024	Products Purchased from Amorn Shop		30,000.00	15,400.00	E001 Expenses account book 25/4			

The Cash Receipt-Payment Account Book is used to record cash receipt-payment transactions. Data recorded in the income book must be used in cases where cash is received. However, it is not recorded as individual sales transactions, but rather the total cash received from sales each day is used to reduce the burden of employees' accounting records. Expenses paid in cash must also be recorded. The document reference number must be entered to facilitate the verification of cash receipt and payment incurred in each transaction. In cases where money is received from a member's share or other types of money is received, the reference number must be entered using the receipt number specified by the Ban Tha Sao Mai Community Store. When all information has been entered, the employee must sign every recorded transaction.

Figure 5

Bank Reconciliation Book

<i>Bank Reconciliation Book</i>				Code	ST001	Page	I/I
<i>Ban Tha Sao Mai community store</i>				Monthly/Yearly	Apr.-67	Types of deposit	Saving
<i>Account Nan</i>				<i>count Number</i>		<i>Bank</i>	
Date/ Month/Year	Transaction	Money transfer red in	Money transfere d out	Balance	Reference document number		Signed
1/4/2024	Balance from March 31, 2024			85,000.00	ST001 March 67		
25/4/2024	Amount transferred from Revenue Account book	360.00		85,360.00	R001 Daily sales report 25/4		

A Bank Reconciliation Book is used to record information on money transferred into bank accounts. It is used to record information on money transferred into accounts each day. At the end of the day, the employee must summarize the total amount of money transferred and record it only once. The total amount of money transferred must be equal to the sum of the money transferred into the account in the income book to be considered a correct amount. For the reference document number, cash received from the sale of goods is deposited into the bank using the words "Daily Sales Report," followed by the date. However, if it is a withdrawal, the employee uses the reference number from the bank withdrawal slip.

Figure 6

Member Registration and Shares

Member registration and shares			Customer Code		M001					
Name	Nantawat Panyayodtanakorn									
address	Kasersart University									
National ID card number		1101400724578			phone number	089-813-8095				
Date/ Month/ Year	Receipts num./ Cash withdrawal slip num.	Transaction	Purchased Sahares	Sales Shares	Dividends received	Withdraw dividends	Balance	receive- pay Method	Member signature	
1/1/2024	RE670101001	Purchased stocks	1,000.00	-			1,000.00	Cash		
30/9/2024	D6700930001	Paid dividends			200.00	200.00	1,000.00	Cash		

Member Registration and Shares are used to record shareholding information of each member. When shares are purchased, the employee will record the receipt number as proof of payment and the amount received from the share purchase. Payments are also recorded if a member sells back shares. Dividends received is used to record dividends received from the dividend payment meeting resolution. If a member wishes to withdraw dividends, they can do so by having the employee prepare a dividend withdrawal form for the member.

Figure 7
Assets Register

Ban Tha Sao Mai Community Shop
Assets register
As of 31/12/2023

					Closing financial statements on December 31 of each year			
Assets	Document Num./ Cash Withdrawal Num.	Date/month/year of acquisition of assets	Cost price	Rate	Accumulated depreciation	Number of days	Depreciation	Depreciation
				%	Beginning	2023	2023	forward balance
Computer 20230630001	RE3576247	01/1/2023	12,000.00	33.33	-	365	3,999.60	3,999.60
					-		-	-
					-		-	-

The Asset Register is a register used to record information on non-current assets. In addition, the Asset Register is an account that controls the assets of the business used in operations. The recording starts with recording the asset information in the asset list. In the case of a receipt from the payee, the receipt number should be entered. If there is none, the cash withdrawal number is entered and the date of acquisition is specified to calculate the depreciation of the asset. The depreciation rate is determined according to the accounting policy of the Ban Tha Sao Mai Community Store. The number of days will be used as an element for depreciation. The calculated depreciation will appear as an expense in the profit and loss statement.

Figure 8
Inventory Movement Book

Ban Tha Sao Mai Community Shop
Inventory Movement Book
For period : 1 January 2024 - 31 December 2024

Inventory Transaction			Pepsi Can 450 Ml. Product Code N001						Unit of measure: can	
number	Date/ Month/Year	Voucher/Cash withdrawal number	Seller/Buyer	Received goods quantity	Issued Goods quantity	Balanced quantity	Cost price	Amounted Value	Cost of goods sold	Inventory Value
1	01/1/2024	D670101001	Amor Shop	50		50	25.0000	1,250.00	-	1,250.00
2	31/1/2024	R001 / 01/1/2567	Daily sales report summary		30	20	25.0000	-	750.00	500.00

The Inventory Movement Book is an accounting book used to record the purchase of goods and the sale of goods, including displaying the inventory balance report. When purchasing goods, the receipt number or withdrawal slip must be entered, along with the name of the seller, the quantity of goods purchased, and the cost of goods purchased per unit. The last column is the inventory value, which shows the inventory value that must be reported in the financial statement of the Ban Tha Sao Mai Community Store. When selling goods according to the income account book, the employee will record the total quantity of each type of goods sold each day in the Inventory Movement Book. The Inventory Movement Book allows the business to know the cost of goods sold, which is recognized as an expense in the profit and loss statement.

Figure 9

Profit & Loss Statement

Ban Tha Sao Mai Community Shop		
Profit & Loss Statement		
For the month ending December 31, 20XX		
		Unit: Baht
Revenues		
Sales Revenue	745,000.00	
Interest Revenue	250.00	
Others Revenue	1,000.00	
Total Revenue		746,250.00
Expenses		
Cost Of sales	445,000.00	
Payrolls	40,000.00	
Committee Compensation	25,000.00	
Internet service charges	2,388.00	
Repair costs	1,500.00	
Miscellaneous expenses	1,000.00	
Total expenses		514,888.00
Net profit (loss)		231,362.00

Note: The numbers in this figure are fictitious.

The Profit and Loss Statement is a statement showing the operating results for the accounting period, allowing the business to know the profit or loss. It provides information from the eight ledgers mentioned above. The main income of the Ban Tha Sao Mai Community Store comes from selling products. The summary of income from sales must be obtained from the Income Account Book. For expenses, information is obtained from the Expense Account and the Inventory Movement Account Book. The income from the sale of the business is paid in full, which is an advantage that creates liquidity in the operation. For expenses, the business pays immediately when there are expenses.

Figure 10

Statement of Financial Position

Ban Tha Sao Mai Community Shop Statement of Financial As of December 31, 20XX			Unit: Baht
Assets			
Current assets			
Cash	3,500.00		
Cash at bank	125,000.00		
Inventory	250,000.00		
Total Current Assets			378,500.00
Non-current assets			
Office desk (net)	50,000.00		
Computer (net)	35,000.00		
Printer (net)	4,500.00		
Total non-current assets			89,500.00
Total assets			468,000.00
Liabilities & Equity			
Liabilities			
Accrued Expenses	4,500.00		
Loan	30,000.00		
Total Liabilities			34,500.00
Equity			
Shares held by members	313,500.00		
Retained earnings	120,000.00		
Total Equity			433,500.00
Total Liabilities & Equity			468,000.00

Note: The numbers in this figure are fictitious.

The Statement of Financial Position is a statement that shows financial information related to assets, liabilities, and capital. The accounting items appearing in the statement are accounting items that occur in the operations, which may be different from other businesses. The value of each accounting item is derived from the eight related accounts mentioned above. Both financial statements, namely the profit and loss statement and the financial statement, must comply with the community store regulations. They must be audited and approved by external auditors or in accordance with the resolution of the Ban Tha Sao Mai Community Store Committee meeting, with the auditor being a person with knowledge, expertise, and independence required for auditing.

3. The Design of an Internal Control System for Cash Receipts, Cash Payments, Bank Deposits, and Inventory Management

The study found that the Ban Tha Sao Mai community store did not have an internal control system for cash. Employees were responsible for taking cash outside the Ban Tha Sao Mai community store. Cash withdrawals could be made without supporting documents to approve the withdrawal. For cash receipts, no receipts were issued, so the source of cash

receipts was unknown and there could be a risk of cash loss. There was no preparation of bank deposit balances and inventory control. The researcher, together with the community store committee, designed an internal control system for cash receipts, cash payments, bank deposits, and inventory in the form of eight documents and financial and accounting operating procedures to ensure that operations were in line with good internal control principles as follows:

Figure 11

Withdrawal Control Register

Withdrawal Control Register					Code	CD001
Ban Tha Sao Mai Community Shop, Village No. 11, Huai Muang Subdistrict, Kamphaeng Saen District, Nakhon Pathom Province					For month/year	Apr.-67
					Page	1 From all 1
number	Cash withdrawal number	Recipient	Cash withdrawal requester	Total Amount	Approver signature	Remark
1	D6704001	Somchai	Janjira	20,000.00		
2	D6704002	Amor Shop	Kasart	10,000.00		

The Withdrawal Control Register is a document prepared for withdrawing money to pay expenses for which the recipient does not have a receipt. The cash withdrawal register must be filled in completely. The cash withdrawal numbers are arranged to prevent duplicate withdrawals. The recipient's name must be signed in the recipient's name box. The employee requesting the withdrawal must then be signed and the manager must sign to approve the document. In approving the document, the cash withdrawal procedure must be in accordance with the regulations for financial and accounting operations.

Figure 12

Withdrawal Request Form

Ban Tha Sao Mai Community Shop Village No. 11, Huai Muang Subdistrict, Kamphaeng Saen District, Nakhon Pathom Province		Withdrawal Request Form		Date 28/04/2567	Document number D6704001
Received Name Somchai Raktea	Taxpayer Identification Number 1101400724578				
address Village Agriculture 1, Kamphaeng Saen Subdistrict	Phone 089-813-8095				
Number 1	Transaction Document delivery fee	quantity	Price	Total Amount 300.00	Remark
Method Cash <input type="checkbox"/> Tran.. <input type="checkbox"/>		Net Amount		300.00	
Requester Date	Recipient Date	Approver Date			

Each Withdrawal Request Form must be arranged in order of the cash withdrawal slip number according to the cash withdrawal slip control register, specifying the date of withdrawal to pay expenses, the name of the payee, address, and telephone number, and attaching a copy of the payee's ID card to every cash withdrawal slip. At the end of the cash

withdrawal slip, the signature of the cashier (which must match the one in the control register), the name of the payee, and the approver, who must be the manager of the Ban Tha Sao Mai Community Store, must be included. When the money is withdrawn, "Withdrawn" is stamped on the cash withdrawal slip and the document is kept in the accounting file cabinet of the Ban Tha Sao Mai Community Store. In the process of preparing cash withdrawal slips, operating procedures need to be followed.

Figure 13

Registration Controlling Receipts

Registration Controlling Receipts					Code			
Ban Tha Sao Mai Community Shop, Village No. 11, Huai Muang Subdistrict, Kamphaeng Saen District, Nakhon Pathom Province					For month/year			
					Page		From all	
Number	Receipt number	Customer Name	Membership number	Total Amount	Payment Method	Employee signature	Remark	
1	RE6707001	Somchai Rakter	C001		เงินสด			
2	RE6707002							
3	RE6707003							
4	RE6707004							

The Registration Controlling Receipts form is used as a register to control the issuance of receipts and prevent duplicate receipts from being issued for each sale. Each receipt number is sequential and contains information on the customer who purchased the product, member number, total amount on the receipt, payment type, and the employee who issued the receipt.

Figure 14

Receipts

Ban Tha Sao Mai Community Shop				Receipts		Date	28/04/2567
Village No. 11, Huai Muang Subdistrict, Kamphaeng Saen District, Nakhon Pathom Province						Document number	RE670428001
Name				Membership number			
Address				Tel.			
Number	Transactions	Counting unit	Price/unit	quantity	Discount	Total Amount	Remark
Method Cash <input type="checkbox"/> Tran.. <input type="checkbox"/>						Net Amount	-
Cashier		Customer		Approver			
Date		Date		Date			

Every time there is a sale of products and payment is received in any form, whether in cash or by transfer, the employee must issue a receipt. The receipt number must be in order according to the receipt control register as mentioned above. The information recorded on the receipt must be complete, whether it is the customer's name, member number, product list, or

amount, including signing according to the document. In issuing a receipt, there must be an original to give to the customer and a copy to use in preparing the accounts later.

Figure 15

Controlling Registration for Money Received into Bank Account

Controlling Registration for Money Received into Bank Account				Code		IS001	
Account number Bank..... Branch.....							
Ban Tha Sao Mai Community Shop				For month/year		Apr.-67	
				Page		1	From all 1

Attached document order	Document number	Day/Month/Year	Description of deposit	Total Amount	Name of the sender/depositor	Remark

The Controlling Registration for Money Received into Bank Account form is designed to let the business know the details of each transaction. The documents must be attached in order of the attached documents. An example of a transaction is the transfer of money from sales received in cash into a bank account. The money transfer slip must be attached as the first attached document. The name of the employee who made the deposit needs to be recorded. The note may also indicate the branch where the money was transferred. If the money is transferred from a customer who purchases products each day, the employee can collect the slips from the customer by taking photos and recording the total amount according to the slips, then attach all the slips as the second document. The benefit is that the business can review the amount of money deposited into the account and know the details with attached evidence to prevent the recognition of income being inaccurate, while also preventing the holding of cash exceeding the specified policy.

Figure 16

Transfer Out Control Registration

Transfer Out Control Registration				Code		WS001	
Account number Bank..... Branch.....							
Ban Tha Sao Mai Community Shop				For month/year		Apr.-67	
				Page		1	From all 1

Number	Document number	Approval Date	Withdrawal and transfer details	Total Amount	withdrawer or transfer	Reference document number

The Transfer Out Control Registration form is a register used to control withdrawal and money transfer request documents. It sorts the document numbers, approval date, details of withdrawal, money transfer, and total amount, and must also record the names of the people withdrawing and transferring money. In the document number section, the document number is specified according to the money transfer slip or bank withdrawal form.

Figure 17

Transfer Out Approval Form

Ban Tha Sao Mai Community Shop		Transfer Out Approval Form		Date	1/04/2567
Village No. 11, Huai Muang Subdistrict, Kamphaeng Saen District, Nakhon Pathom				Document number	WS670401001
Requester			Employee Code		
Bank address			Tel.	-	
Number	Transaction	Amount	Remark		
Withdrawal Type: _____		Total	-		
Requester Date		Approver Date			

The Transfer Out Approval Form is a document that is required every time you want to withdraw money from a bank account or transfer money. It must be approved by an authorized person every time. There are two withdrawal formats: taking the passbook to withdraw money at a branch or transferring money from a bank account via mobile phone. The second format is that the money will be transferred from the mobile phone of the store manager only. The withdrawal and transfer request form number must be in order according to the withdrawal and transfer control register. In the notes section, the bank withdrawal request form number is specified. If it is a money transfer, the money transfer transaction code that appears on the money transfer slip is entered.

In terms of internal control of inventory, from the development of the accounting system an inventory movement book was created to control the receipt and payment of each type of product. The research team found that each time the store purchased products, the Ban Tha Sao Mai Community Store did not have a process for considering the appropriateness of the price and quality of the product. Therefore, a working group was established to evaluate the price and quality of the distributors. The task was to evaluate the appropriateness of the purchase and selection of the product distributors. In addition, there was no systematic product inspection, which may result in incomplete or incomplete product receipts. Therefore, the Inventory Received Form was designed before recording the product movement book.

Figure 18

Inventory Received Form

Ban Tha Sao Mai Community Shop		Inventory Received Form		Date _____	
Village No. 11, Huai Muang Subdistrict, Kamphaeng Saen District, Nakhon Pathom Province				Document Number <i>RG670414001</i>	
Vender _____			Invoice Num. _____		
Address _____			Document Date _____		
Number	Transaction	Order quantity	Actual countable numbers	Total Amount	Remark

The Inventory Received Form is created when the ordered goods are delivered to the community store. The receiving staff records each item of goods and compares it with the invoice from the seller. The receipt form is used to verify the quantity of goods according to the invoice and the actual quantity of goods received. During the receipt of goods, the characteristics of the goods are checked to see if they are in normal condition and ready to sell. If there is any damage or if they are not in a condition ready to sell, the business returns the goods to the seller. When receiving goods, the staff must be accompanied by an inspector, who according to the regulations must be a member of the community store committee.

4. Transfer of Knowledge of the Accounting System and Internal Control System

The researcher designed a questionnaire on satisfaction with the development of the accounting system and internal control. The questionnaire was divided into three parts: Part 1: General information of the respondents; Part 2: Perception of the accounting system and internal control operation of the Ban Tha Sao Mai Community Store; and Part 3: Satisfaction with the development of accounting system and internal control. The results show that the questionnaire before the development of the accounting system and internal control had a mean of 2.6250 with a standard deviation of 0.7440, and after the development of the accounting system and internal control had a mean of 4.3750 with a standard deviation of 0.5175.

Discussion

1. Problems and Obstacles in the Accounting System of the Ban Tha Sao Mai Community Store

It was found that income from selling products was paid immediately. As for the accounting records, they were not following generally accepted accounting principles. They were only recorded based on the accountants' understanding. There was a lack of supporting documents for accounting records. There was no appropriate internal control system for inventory, receipts, payments, and preparation of bank deposit reports, which was consistent with theories and documents provided by the Cooperative Audit Department (2024). Therefore, a community enterprise accounting manual was created to ensure that accounting was conducted by correct accounting principles and accounting practices. This aligns with Hunnak et al.'s (2019) study, "Guidelines for the Development of Community Enterprise Accounting Systems for Farmers' Housewives in Nakhon Pathom Province", which found that the current accounting situation only recorded memories, lacked inventory accounting, had poor document

storage, and employees lacked proper accounting knowledge. This is also consistent with the research of Yamkamang and Panyayotanakorn (2019) which examined the development of the accounting system of the shrimp farming community enterprise group in Huai Muang Subdistrict. They found that the members' accounting records were based on their individual understanding with no systematic accounting, a lack of supporting documents, only a receipt book, a payment book, and no appropriate internal control system. Similarly, Aiangoon et al. (2023) found in their study that the accounting records did not have a system for income-expense, and there was a lack of knowledge about good accounting systems. Consistent with the research of Junpitu et al. (2024) who studied the current situation, problems and obstacles in accounting that led to the development of the accounting system of the community enterprise, it was found that the Ban Sam Tho Weaving Group, Ban Saeng Sawang Subdistrict used only one account book to record accounts. The document used for recording accounts was the receipt. In Inthapantee et al.'s (2023) study on the "Development of the accounting system and production cost management to upgrade community products of the Ban Nikhom Career Promotion Community Enterprise Group", it was found that accounting records were done manually, only tracking cash from income and expenses. There was no cost accounting. This is consistent with Phetara and Siritakham's (2024) study on the development of the accounting system of the Ban Phan peanut processing occupation group, Dong Sing Subdistrict, which found that the accounting system of the Ban Phan peanut processing occupation group was simple and did not comply with accounting system standards.

2. The Development of the Accounting System for the Ban Tha Sao Mai Community Store

The researchers designed an accounting system that is appropriate for the operation of the Ban Tha Sao Mai Community Store, totaling eight ledgers: 1) Revenue Account Book 2) Customer Account Book 3) Expenses Account Book 4) Cash Receipt-Payment Account Book 5) Bank Reconciliation Book 6) Member Registration and Shares 7) Assets Register 8) Inventory Movement Book and 2 financial reports: 1) Profit and Loss Statement 2) Statement of Financial Position. This system is appropriate for the business and in line with the research of Yamkamang and Panyayodtanakorn (2019). The difference is that it is a creditor account book, in which the Ban Tha Sao Mai Community Store purchases goods or pays expenses immediately. In terms of the asset register of the Ban Tha Sao Mai Community Store, assets are recorded following Thai Accounting Standard No. 16 (2023) on land, buildings, and equipment, and depreciation is calculated as expenses in preparing the profit and loss statement. The member-share payment system and the payment accounting system are in line with the concept of Aiangoon et al. (2023). However, the Ban Tha Sao Mai community store is a natural personal business, so there is no specific law as compared to a cooperative business. Therefore, the accounting system is different. In addition, Yuthana et al. (2024) developed four accounting systems that are consistent with the account books of the Ban Tha Sao Mai community store, including being consistent with the research results of Phettra and Siritakham (2024) who developed five accounting systems which are consistent with the research results: the cash receipt system and the cost of goods accounting system. In terms of taxes, since the community store is a natural person business, it pays taxes as a natural person and has an income not

exceeding 1.8 million baht per year. Therefore, it is not registered for VAT according to the Revenue Department (2019) and Svetalekth (2024).

3. The Design of Internal Control Systems for Cash Receipts, Cash Payments, Bank Deposits, and Inventory Management

It was found that the Ban Tha Sao Mai community store lacked a good internal control system. Therefore, the researcher designed an appropriate internal control system, including 1) Withdrawal Control Register 2) Withdrawal Request Form 3) Registration Controlling Receipts 4) Receipt 5) Controlling Registration for Money Received into Bank Account 6) Transfer Out Control Registration 7) Transfer Out Approval Form 8) Inventory Received Form. In addition, a committee was established to evaluate the price and quality of product distributors and issue financial and accounting procedures, a structure which is consistent with Sakhakon and Srichanphet (2021) who stated that the work process is jointly determined by stakeholders at all levels of the organization to provide reasonable confidence that the specified methods or operations achieve the control objectives. In terms of cash receipt, cash payment, bank deposit, and inventory, it is consistent with the concept of Suwunna-ard (2019) who developed a good accounting and internal control system for inventory control and inventory management. It is also consistent with the research of Inthapantee et al. (2023) who created a document system to support accounting processes consistent with the internal control system, including receipt making and inventory control register. One difference is that the vouchers used by the Ban Tha Sao Mai Community Store are cash withdrawal slips, designed to be consistent with the context of community stores.

4. Transfer Knowledge of the Accounting System and Internal Control System

The implementation of the accounting system and internal control system helps community stores to have an accounting system and internal control to support current and future operations. The research results can answer the research questions and upgrade community stores to community enterprises in the future according to the operational plan. As a result, it receives subsidies from the government, allowing the community to grow strongly and sustainably, including being a model for other community stores. The results of the knowledge transfer found that the committee of the Ban Tha Sao Mai Community Store, staff, and members are satisfied at a good level because it makes the accounting follow the correct accounting principles, including internal control, transparency, and auditability. It also allows the operation results and financial status of the Ban Tha Sao Mai Community Store to be known.

Conclusion

The previous accounting system of the Ban Tha Sao Mai Community Store did not follow generally accepted accounting principles. The accounting items were based only on the understanding of accountants, a lack of supporting documents for accounting items, or no systematic storage. All these points of view reflect that community stores should upgrade themselves to community enterprises with systematic operations. In addition, when community stores have good accounting systems, businesses will be able to analyze accounting data, thus benefiting from accurate accounting data, which can be used in planning management, reducing costs, and managing the business efficiently.

References

- Aiangoon, W., Sornbundid, W., Akkasriworn, W., & Prasompol, A. (2023). Development of receipt accounting system and disbursement accounting system of cooperatives in Baan making project, Koh Khwang Sub-district, Mueang District, Chanthaburi Province. *ARU Research Journal*, 10(3), 129-141. <https://so01.tci-thaijo.org/index.php/rdi-arur/article/view/269987/175701>
- Chanwanit, S. (2020). *Qualitative Research Methods*. (in Thai). Chulapress.
- Cooperative Auditing Department. (2024). *Community enterprise accounting manual*. Cooperative Auditing Department. https://cad.go.th/ewt_dl_link.php?nid=53515&filename=project_07
- Horarueang, N. (2021). *Financial accounting*. (in Thai) (8th ed.). Riwaiwa Co.,Ltd.
- Hunnak, C., Fuengian, S., & Montriwat, P. (2019). Guidelines for developing the accounting system of community enterprises Mahasawat agriculture housewife group in Salaya, Phuttamonthon, Nakhon Pathom Province. *Valaya Alongkorn Review*, 9(1), 85-97. <https://so06.tci-thaijo.org/index.php/var/article/view/186005>
- Inthapantee, P., Suknu, P., Jantawong, J., & Nuanlaong, P. (2023) Accounting system development and production cost management to enhance community products of occupation promotion community enterprise group at Ban Nikhom, Muang District, Surat Thani Province. *The Journal of Research and Academics*, 4(6), 145-161. <https://doi.org/10.14456/jra.2023.83>
- Junpitu, Y., Narin, C., Chinnawong, N., Meechai, R., Nonsiri, S., Nonghanpitak, K., & Jantala, J. (2024). A study of current situations, problems and obstacles of book keeping to accounting system development of community enterprises' s weaving group Ban Sam Thor, Saeng Sawang Sub district, Nong Saeng District, Udon Thani Province. *Santapol College Academic Journal*, 10(1), 1-11. <https://so05.tci-thaijo.org/index.php/scaj/article/view/260757>
- Phadungsit, M. (2020). *Cost accounting*. (in Thai) (9thed.). Physics Center Publisher.
- Phetra, D., & Siritakham, R. (2024). The development of the accounting system for Ban Phan Peanut Processing Occupational Group Dong Sing Sub-district, Shanghan District, Roi E. *Disciplinary Journal Buriram Rajabhat University*, 8(1), 59-75. <https://so02.tci-thaijo.org/index.php/journalfms-thaijo/article/view/266739/179031>
- Phengpis, S., Raktham, A., Chirinang, P., Fuengjan, S., Montriwat, P., & Hunnak, C. (2020). Guidelines for developing the accounting system of community enterprises on agricultural housewife group in Nakhon Pathom Province. *Modern Management Journal*, 18(1), 88–101. <https://so04.tci-thaijo.org/index.php/stou-sms-pr/article/view/244680/166327>
- Revenue Department. (2019). *Tax manual for community enterprises*. Revenue Department. https://www.rd.go.th/fileadmin/user_upload/porkor/taxused/community_240562.pdf
- Sakhakon, J., & Sichanphet, S. (2021) *Principles of internal control and audit*. (in Thai). TPN Place Publisher.

- Svetalekth, T. (2024). *Tax accounting*. (in Thai) (4th ed.). Physics Center Publisher.
- Suphatkun, S. (2020). *Accounting for executives and entrepreneurs*. (in Thai) Physics Center Publisher.
- Suwunna-ard, P. (2019). The developments of accounting system under sufficiency economy of community enterprise. *Lampang Rajabhat University Journal*, 8(1), 84-96.
<https://so04.tci-thaijo.org/index.php/JLPRU/article/view/129049>
- Thai Accounting Standard No1. (2023). *Presentation of financial statements*. Thailand Federation of Accounting Professions. <http://www.tfac.or.th>
- Thai Accounting Standard No16. (2023). *Property, plant and equipment*. Thailand Federation of Accounting Professions. <http://www.tfac.or.th>
- Vorayota, S., Chaisawaneeyakorn, M., Sangkampra, W., & Kittiwutikrai, M. (2018). Development of accounting system in management to enhance competitiveness of the Local Cotton Sewing Group, Ban Kok-ai Village, Khamcha-I Sub-district, Khamcha-I District, Mukdahan Province. *Nakhon Phanom University Journal*, 8(2), 81-89.
<https://so03.tci-thaijo.org/index.php/npuj/article/view/136800/102626>
- Yamkamang, T., & Panyayodtanakorn, N. (2019). Development of accounting system for Shrimp farmers Community Enterprise, Huai Muang Sub-district, Kamphaeng Saen District, Nakhon Pathom Province. *Journal of Humanities and Social Sciences*, 11(3), 73-112. <https://e-journal.sru.ac.th/index.php/jhsc/article/view/1042/873>