

# Awareness of financial rules, regulations and criteria related to project management by personnel of the Faculty of Fine Arts, Suan Sunandha Rajabhat University

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## Abstract

This research aims to study and compare the perception of financial rules, regulations, and criteria related to project implementation of personnel of the Faculty of Fine Arts, Suan Sunandha Rajabhat University, classified by personal factors: gender, age, education level, position, work experience, number of times of project implementation/year, and type of project. The aim is to study the relationship between the channels of perception, problems and obstacles in project implementation, self-help and organization, and the perception of financial rules, regulations, and criteria related to project implementation. The instrument used for data collection is a questionnaire. The sample group used in the research is 60 personnel of the Faculty of Fine Arts, Suan Sunandha Rajabhat University. The statistics used for data analysis are percentage, mean, and standard deviation. The statistics used for hypothesis testing are t-test and F-test. In case of statistically significant differences, the differences will be examined by pairs using the LSD (Least Significant Difference) method. The relationship is analyzed using the Pearson's product moment correlation coefficient.

The research results found that:

1. Faculty of Fine Arts personnel, Suan Sunandha Rajabhat University, had a moderate level of awareness of the rules, regulations, and financial criteria related to project implementation.

2. A comparison of the awareness of the rules, regulations, and financial criteria related to project implementation of the Faculty of Fine Arts personnel, Suan Sunandha Rajabhat University, classified by personal variable factors, including gender, age, education level, position, work experience, number of times of project implementation/year, and type of project, found that:

- 2.1 Personnel of the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University, categorized by gender, educational level, position, work experience, and the number of projects organized per year, do not differ in their overall perception of financial regulations, rules, and criteria related to project organization.

- 2.2 Personnel of the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University, categorized by age and types of projects previously organized, significantly differ in their overall perception of financial regulations, rules, and criteria related to project organization at the 0.05 statistical significance level.

3. Channels of awareness, problems, and obstacles in project implementation, and assistance from oneself and the organization were positively related to their awareness of the rules, regulations, and financial criteria related to project implementation at a statistically significant level of .01.

**Keywords:** Project, Rules, Regulations, Financial Criteria, Awareness Channels

## 1. Introduction

Suan Sunandha Rajabhat University is a government agency under the Ministry of Higher Education, Science, Research and Innovation (MHESI). It has a bureaucratic administration style. It offers education from bachelor's degree to doctoral degree in the Faculty of Education, Faculty of Science and Technology, Faculty of Humanities and Social Sciences, Faculty of Engineering and Technology, Faculty of Fine and Applied Arts, Faculty of Management Science, College of Nursing and Health, College of Architecture, College of Allied Health Sciences, College of Innovation and Management, College of Service Industry Management, College of Communication Arts, College of Logistics and Supply Chain, and College of Politics and Governance. The university's development is determined under the vision of "Leader of Professional Development for Sustainable Social Development." The university's main missions are to produce graduates with top-notch quality, provide academic services and transfer technology to communities and society, conserve and develop services as a center of arts and culture, and maintain and continue Thai identity; conduct research, create innovations and knowledge; and be a university with flexibility in management and emphasize network participation. The university's driving force has determined 4 strategic issues regarding the development of the unit: 1) Produce graduates with specialized expertise and develop human resources to be professional with morality and ethics; 2) Develop an education management system to create innovation, learning, and elevate administration to meet international standards; 3) Research and create innovations. National and international creative works for sustainable use 4) Create a network of academic services to drive the national strategy (Suan Sunandha Rajabhat University, 2023)

The development of the university to be successful according to the set strategy therefore requires cooperation from faculties, departments, and various units to work together to drive the operation to be consistent with the policy and to maintain the rules, regulations, and correctness. The project is an important tool in using the national budget and income to implement activities to achieve results and positively drive the university to be successful according to the strategy. A project means the implementation of various activities that are not routine work, but are important work that occurs according to the necessity of the situation in the organization. It is work that follows the plan that has been prepared by specifying the start and end dates of each activity in order to achieve the goals or objectives according to the specified time period, budget, and performance results (Natthaphan Khecharanan, 2008, p. 302; Yaowadee Rangchaikun Wibulsri, 2008, p. 79). However, since the operations within the organization will consist of people with various positions and duties, the person responsible for the project may not have direct knowledge of the rules, regulations, and financial criteria. Therefore, problems may occur, such as: the receipts do not match those specified in the project, incomplete attachments, disbursements for the wrong purpose, staying in a hotel alone without a necessary reason, etc. It is also possible that: The project manager may lack project writing skills. A good project should have the following characteristics: Able to solve the organization's

problems, have clear details, objectives and goals, be able to operate, project details must be related, i.e. the objectives must be consistent with the problems or principles and reasons, the operation method must be consistent with the objectives, project details must be easy to understand and can be implemented according to the project, can be implemented in accordance with the organization's main plan and can be monitored and evaluated. The project must have an implementation period, i.e. must specify the exact start and finish date, etc. In the case of initial problems, they are usually solved by the direct operator, which is the finance officer, who provides advice, checks documents, coordinates, and corrects errors. However, since the number of finance officers may not be sufficient for the amount of work, the researcher who works at the Faculty of Fine Arts, Suan Sunandha Rajabhat University, is directly involved and responsible. Therefore, he is interested in studying the awareness of financial rules, regulations, and criteria related to project implementation to find out how much the personnel of the Faculty of Fine Arts, Suan Sunandha Rajabhat University are aware of financial rules, regulations, and criteria related to project implementation, and what problems and obstacles there are in project implementation. This can be used as a guideline for organizing training, creating manuals, or other appropriate methods to solve errors in project implementation. Drive projects to success and within the specified time frame.

### **1.1 Research Objective**

1. To study the opinions of the personnel of the Faculty of Fine Arts, Suan Sunandha Rajabhat University on the perception of rules, regulations, and financial criteria related to project implementation.

2. To compare the opinions of the personnel of the Faculty of Fine Arts, Suan Sunandha Rajabhat University on the perception of rules, regulations, and financial criteria related to project implementation, classified by personal factors, including gender, age, education level, position, work experience, project types, and number of times of project implementation/year.

3. To study the relationship between the channels of awareness, problems and obstacles in project implementation, self-help and organization, and the perception of rules, regulations, and financial criteria related to project implementation.

## **2. Literature Review**

### **Concepts and theories of perception**

Perception means that perception is the body's work in communicating with the external environment through the senses of eyes, ears, nose, tongue and skin, causing the body to learn about various stimuli. The person will interpret the meaning of the stimuli through the senses and have feelings, memories or know the meaning.

### **Project preparation**

The meaning of a project means the implementation of various activities or work according to the plan that has been prepared by specifying the start and end dates of the activities in order to achieve the goals or objectives within the specified time frame by specifying the principles and reasons, budget, and set performance results, as well as problems and obstacles in the project preparation.

Project preparation is considered an important tool in using the budget to support activities to achieve results, resulting in a positive impact on driving the university to achieve success according to the set strategies. Therefore, one of the tasks related to finance is to drive projects from various departments within the unit to be able to proceed according to the plan, in line with the appropriate time frame, and in accordance with government regulations.

### **Rules, regulations, and criteria for project implementation**

Projects can be divided into 2 types:

1. Domestic projects are projects that are implemented in the country, such as organizing student development training, organizing personnel development training, organizing training for external personnel, and expenses for official travel, etc. Expenses can be divided into 3 categories:

1.1 Compensation category: Expenses for those who provide knowledge in implementing the project, such as lecturer compensation, gratuities, etc.

1.2 Expense category: Expenses that the project organizer provides for participants, such as snacks and drinks, food, accommodation, and transportation, etc.

1.3 Material category: Materials that the project organizer provides for participants for convenience, such as pens, pencils, paper, document bags, etc.

2. Overseas projects are projects that are implemented abroad, such as organizing training in foreign language use, personnel development by creating cooperation abroad, etc. Expenses can be divided as follows: 1) Airfare 2) Per diem 3) Accommodation 4) Travel 5) Visa or stamp fees

### **Problems and obstacles in project implementation**

1. Regulations and criteria are complicated and require analysis or interpretation.

2. Project managers lack knowledge and understanding of disbursement rules and regulations, do not know the project implementation process, and prepare disbursement documents.

3. Financial officers have a large workload, making it impossible to provide advice on all aspects of the project. In order to solve this problem and promote the success of various operations of the Faculty of Business Administration, budget use is consistent with the established strategies. Therefore, the researcher is interested in studying the awareness of financial rules, regulations, and criteria related to project implementation by personnel of the Faculty of Business Administration, Rajamangala University of Technology Thanyaburi, in order to determine how much knowledge the personnel of the Faculty of Business Administration have about project implementation rules and regulations, and whether they encounter any problems or obstacles. This is to be used as a guideline for organizing training, creating manuals, or other appropriate methods to solve this problem, and drive projects to be successful and within the specified time frame.

### 3. Research Methology

This research, the researcher defined the population and sample group as follows: The population for this study included 60 personnel from the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University. The researcher conducted data collection using a questionnaire developed through the following steps:

1. Study of principles, concepts, theories, related research, and theses

This was done to gather insights on awareness of financial rules and regulations related to project implementation, serving as a guide for defining the scope and content for creating the questionnaire.

2. Development of the questionnaire

The information obtained was used to create the questionnaire for this research, which consists of five sections:

Section 1: Personal information

Section 2: Opinions on channels for understanding financial rules and regulations related to project implementation (7 questions).

Section 3: Problems and obstacles in project implementation, designed as a 5-point rating scale questionnaire.

Section 4: Support from individuals and organizations related to understanding financial rules and regulations for project implementation, also designed as a 5-point rating scale questionnaire.

Section 5: Awareness of financial rules and regulations related to project disbursement.

### 4. Result

From the research on "Awareness of Financial Regulations and Guidelines Related to Project Implementation among Personnel in the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University," the researcher conducted a study with the following findings:

The respondents comprised 60 personnel from the Faculty of Fine and Applied Arts. Among them, 27 were male (45.00%) and 33 were female (55.00%). In terms of age, 26 respondents (43.33%) were aged between 20–40 years, and 34 respondents (56.67%) were aged between 41–60 years. Regarding education levels, 2 respondents (3.33%) had education below a bachelor's degree, 9 respondents (15.00%) held a bachelor's degree or equivalent, 38 respondents (63.34%) had a master's degree, and 11 respondents (18.33%) had a doctoral degree. For positions held, 39 respondents (65.00%) were academic staff (lecturers), and 21 respondents (35.00%) were supporting staff. Concerning work experience, 24 respondents (40.00%) had 1–10 years of experience, 27 respondents (45.00%) had 11–20 years, 6 respondents (10.00%) had 21–30 years, and 3 respondents (5.00%) had 31–40 years of experience. Regarding the types of projects previously undertaken, 30 respondents (50.00%) had conducted domestic projects, 3 respondents (5.00%) had conducted international projects, 17 respondents (28.33%) had experience with both types of projects, and 10 respondents (16.67%) had no prior project experience. For the frequency of project implementation per year, 26 respondents (43.33%) conducted projects 1–3 times annually, 15 respondents (25.00%)

conducted projects 4–6 times annually, 9 respondents (15.00%) conducted projects more than 6 times annually, and 10 respondents (16.67%) had not conducted any projects in a given year.

The personnel of the Faculty of Fine and Applied Arts at Suan Sunandha Rajabhat University have a high level of opinion regarding the channels for understanding rules, regulations, and financial criteria related to project implementation. The opinions of the personnel can be broken down by individual items, all of which show a high level of opinion. When ranked from the highest to the lowest average score, the items are as follows: notification through relevant officers, notification through training sessions, notification via electronic letters (e-office), notification via Line, and information shared by individuals with prior project implementation experience. Items with an average opinion score at a moderate level include notification via text messages (SMS) and notification through bulletin boards.

Personnel of the Faculty of Fine and Applied Arts at Suan Sunandha Rajabhat University have a high level of opinion regarding the problems and obstacles in project implementation across all areas. The opinions of the personnel are categorized by individual aspects, ranked from the highest to the lowest average scores as follows:

1. Communication: The overall opinion is high, with the top two items having the highest average scores being: The need for direct recommendations from financial officers rather than through other channels. Receiving convenience and speed through online channels such as email and Line. The item with the lowest average opinion score (moderate level) is: Coordination takes too long each time.

2. Regarding the related documents, the overall opinion level is high. The top three highest average ratings are: regulations that are difficult to understand, frequent revisions due to constant changes in rules and regulations, and a lack of expertise in writing proposals, making it difficult to demonstrate the expected outcomes. The lowest average ratings, which are in the moderate range, include: not knowing the format of documents, such as the correct receipt format for project expenses.

3. Regarding the process, the overall opinion level is high. The highest average ratings in the high range, in order, are: the document review process takes too long, the project approval process has too many decision-making steps, the project implementation process involves multiple departments and is difficult to control, and the document submission process is complicated. The lowest average ratings, in the moderate range, include: not knowing the steps involved in project preparation from start to finish

Comparison of Perceptions Regarding the Rules, Regulations, and Financial Guidelines Related to Project Expenses at the Faculty of Fine Arts, Suan Sunandha Rajabhat University

1. Classified by Gender: Personnel of different genders have similar overall perceptions regarding the rules, regulations, and financial guidelines related to project expenses, with no significant difference.

2. Classified by Age: Personnel of different ages have significantly different overall perceptions regarding the rules, regulations, and financial guidelines related to project expenses at the .05 statistical level.

3. Classified by Education Level: Personnel with different educational backgrounds have similar overall perceptions regarding the rules, regulations, and financial guidelines related to project expenses, with no significant difference.

4. Classified by Position: Personnel in different positions have similar overall perceptions regarding the rules, regulations, and financial guidelines related to project expenses, with no significant difference.

5. Classified by Work Experience: Personnel with varying levels of work experience have similar overall perceptions regarding the rules, regulations, and financial guidelines related to project expenses, with no significant difference.

6. Classified by Type of Project Previously Organized: Personnel who have organized different types of projects have significantly different overall perceptions regarding the rules, regulations, and financial guidelines related to project expenses at the .01 statistical level.

7. Classified by Number of Projects Organized per Year: Personnel who organize different numbers of projects per year have similar overall perceptions regarding the rules, regulations, and financial guidelines related to project expenses, with no significant difference.

## 5. Conclusion

The research findings revealed that personnel from the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University, generally perceived financial regulations, rules, and criteria related to project organization at a moderate level. The five most frequently misunderstood items by respondents were as follows: 1) Airfare procurement: Tickets purchased through agents must be priced lower than. 2) Accommodation reimbursement: Respondents misunderstood that reimbursement for accommodation could be adjusted even if it did not align with the travel itinerary. The correct understanding is that accommodation reimbursement must align with the travel itinerary and the location of official trips. 3) Airline selection: Traveling with other airlines must be 25% cheaper than Thai Airways. 4) Tied items: Two items were equally misunderstood: 4.1 Document bags can only be distributed to training participants and cannot be given to staff, chairpersons, or speakers. 4.2. Travel expenses can be adjusted even if they do not align with the travel schedule. The correct understanding is that travel reimbursements must strictly adhere to the itinerary. 5) Per diem calculation: Respondents misunderstood that partial hours (1 hour or more) could be counted as a full day. The correct rule is that per diem for official trips can only be counted as a full day if it exceeds 12 hours. These findings highlight that the misunderstood items involve complex and detailed regulations, such as pricing, timing, travel, and the calculation of travel hours. This suggests that respondents, who are personnel from the Faculty of Fine and Applied Arts and may not directly work on financial operations but occasionally take responsibility for projects, have only a moderate level of understanding. Their perception might be based on limited direct experience in project organization, making it difficult to remember all the details. This finding aligns with the research of Anoncha Rojanapanich (2022: Abstract), which studied the competency development of accountants in corporate entities in Bangkok under the digital disruption era. The research found that: 1) Opinions on the organization, self-perception of abilities, awareness of the impact of digital disruption, and competency development of accountants were at a high level. 2) Accountants with different educational levels and statuses exhibited significantly different competency development at the 0.05 statistical significance level. 3) Organization, self-perception of abilities, and awareness of the impact of digital disruption significantly influenced the competency development of accountants at the 0.05 statistical significance level.

## 6. Suggestion

1. Study Other Factors Influencing Financial Regulation Awareness Future research could explore additional factors that may influence the perception of financial regulations, such as the learning environment, the type of media used, the awareness channels, challenges, obstacles in project implementation, and self or organizational support. These factors have shown only a low correlation with the perception of financial regulations, suggesting the potential existence of other variables that might significantly impact this awareness.

2. Experimental Research to Compare Pre- and Post-Intervention Outcomes Conduct experimental research to compare the awareness levels before and after the introduction of tools such as handbooks or other resources developed by financial officers to aid project implementation. This research could evaluate whether the staff's perception improves after training or handbook usage, enabling refinement and enhancement of such resources for greater effectiveness in supporting project organization.

3. Qualitative Research During Consultation During project consultation sessions with staff, financial officers could incorporate probing questions to gather in-depth insights into challenges and problems encountered during project implementation. This qualitative research approach, which involves collecting detailed information directly from practitioners who face real issues, would provide valuable benefits for the organization. It might uncover problems that are harder to identify through quantitative research methods, thereby offering practical solutions and actionable insights.

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