

THE DEVELOPMENTAL DISBURSEMENT GUIDELINES COLLEGE OF LOGISTICS AND SUPPLY CHAIN SUAN SUNANDHA RAJABHAT UNIVERSITY.

Sunisa Thongbaion *

Chanicha Moryadee**

College of Logistics and Supply Chain

Suan Sunandha Rajabhat University

1 U-thong Nok, Dusit, Bangkok, Thailand

E-mail: Sunisa.Th@ssru.ac.th* Chanicha.Mo@ssru.ac.th**

ABSTRACT

Development refers to the process in which something grows or changes and becomes more advanced. This change must be in a better way. If it changes in a bad way, it is not called development. According to the Royal Academy Dictionary, development means growth, which matches the English "Development" means a small change through the various stages and able to grow, improve and better than ever before. In summary, development means changing in a better way or change to progress.

Development can be divided into 3 major areas:

1. Economic development means the development of production, distribution, exchange and investment.
2. Social development refers to mental development, patterns, behaviors and social relationships to solve the problems in society.
3. Political development means political change, creating a democratic governance process and the people in the country have the liberty and legal right

Royal Academy Dictionary BE 2554 (online: 2560) has given the meaning of a system is defined as a group of things that are interwoven into the same thing in accordance with the principle of the corresponding relationship and the regulation of nature or academic reasons such as the nervous system, digestive system, solar system, social system and administration system.

Wisut Vijitpatcharaporn (2560) Research for System Development: What? How? has briefed that the system development has the important step as; system analysis, system design and system development. For detail of each step, the students can study more then design the research process for the new system. In order to get a new system or if the system already exists the proposed of system must shows a new reflection on modifications. While the system is used, it can effectively enhance the effectiveness and efficiency on the work.

Budget management is responsible for making annual budget, annual budget, and budget for annual revenue. Control spending, budget, and revenue of all departments and the university. Follow spending, budget and revenue, check budget balance with accounting department. Moreover, audit and disbursement departments, policy and planning and disbursements of other sections under the supervisors. Therefore, the most important of using budget is fast and update. Recently, department is facing difficulties in reporting the budget as follow:

1. Duplication of personnel.
2. Incorrect reporting of data.
3. Missing the current status of reports.

From the above problems, even though it is a problem in the internal working processes of the general administration, the planning and evaluation group. If it has not solved or improved. It can affect the operation of the organization in the future.

In order to improve the method and reduce the time of preparing report and reduce workload of personnel as well as doing report for the executive or send to the group, in which the project manager able to get the report on time. This is reasonable that the researcher is aim to study on the developmental disbursement guidelines.

Keyword; Development, Disbursement, Finance

INTRODUCTION

College of Logistics and Supply Chain, Suan Sunandha Rajabhat University Nakhon Pathom Education Center has approved the establishment of the College of Logistics and Supply Chain since March 9, 2014 by Suan Sunandha Rajabhat University Board. This college is separated from the College of Innovation and Management. In which administration and teaching are equivalent to the faculty under Suan Sunandha Rajabhat University. This college has their own management regulations in which the main goal is independence and high agility. The mission is to produce graduates who are knowledgeable in the field of logistics and supply chain that meet the entrepreneur's needs, including the production and development of logistics and supply professionals, which responds to the changes in ASEAN and the world. Moreover, this college is also ready to provide academic and technical services for a career in logistics and supply chain to the community, society and ASEAN with quality. The college also creates knowledge, research and various innovations in the logistics and supply chain to improve the establishment and society. Administration of College of Logistics and Supply Chain emphasizing the creation of a network of academic cooperation in both the government and private sectors to create cooperation. Including academic work, cooperative education and post-graduated.

The College of Logistics and Supply Chain is one faculty in Suan Sunandha Rajabhat University, an organization that provides education for both undergraduate and graduate students, with staff being the key supporting factors that drive the College's operations. According to the objectives personnel of the department need to use the budget to support their mission of work sufficiently and quickly. Including decision making is an important role of management that affects the organization, having good information and tools for accessing information. Gathering and analyzing data will support executives to consider various options, quickly able to anticipate and solve problems efficiently and staff Financial that are important personnel. In which they must have knowledge and understanding of the working process in order to operate correctly in accordance with the rules and regulations of the government. Due to changes in laws, regulations, requirements for financial, accounting and operations. Especially, the College of Logistics and Supply Chain is an organization to experiment in the system design which can draft the announcement by yourself. In order to the financial practitioners of the College to have same standard of operation guidelines and truly knows the process.

Financial and accounting staff operations in the past, the practitioners experienced problems and obstacles in both financial and accounting operations of internal personnel. In which these problems will be studied, analyzed and find solutions to improve the financial and accounting operations system to be more efficient.

OBJECTIVE

1. To enable the university to realize the importance of accounting and financial management
2. To provide basic information for the improvement and development of accounting and finance administration of the university in accordance with the student's requirement with quickly and shorten time.

LITERATURE REVIEW

A study of financial disbursement development guidelines for student in College of Logistics and Supply Chain. The researcher proposed the related research documents, respectively as follows;

1. Budget concepts and theories
2. Development concepts and theories
3. Related research

1. Budget concepts and theories

Budget definition

Supawat Papasarakan (2003: 149) defined the budget that is a government spending plan. It consists of steps such as preparing a budget plan, i.e. creating a step which consists of management structure, scheduling and budget control administration. The plan should consider regulations or laws and norms, both political and government policies.

Pornchai Likitthamroj (2007: 22) gave the definition of the budget that national budget is a financial plan relating to the government's income and expenditure estimates. In a period of time which must be approved by parliament.

Thong Bai Thirnantangkun (2009: 105) has stated "budget" means estimation of income and expenses. In terms of accounts, budget is income and expenses in terms of plans. In which a plan is used government resources on any actions taken to achieve the stated objectives for a period of time.

Kochakorn Chalermkanchana (2005: 3) has given the meaning budget that is a numeric report that predicts the activity level which occurred or the desired activity level. The budget is relevant to future events. The goal of the budget is to anticipate future activities.

Duangmanee Laowakul (2005: 23) discussed budget , a financial plan about income and expenditure, which is a mechanism for financial control. It is a management tool in accordance with the policy of the executives promised to the public.

2. Concepts and theories about development

Development means to change anything to grow and improve to the satisfaction. It is the source of the meaning in the Thai language and is a guideline for determining other meanings (Sonthaya Polsri, 2004, page 2).

The Royal Institute Dictionary 2011 Online (2017) has given the system definition, referring to a group of things that have the same characteristics as the harmonious relationship with nature or academic reasoning, such as nervous system, gastrointestinal system, universe system, social system, country management system. System is derived from the Latin *systema*, in the Greek *σύστημα* *systema*, a system is a set of things that interacts or interdependence of things that have existed different and independent. That has been merged in an integrated form (Wikipedia, the free encyclopedia, 2017).

Wisut Wichitphatcharaporn (2017), research for system development: what, how, and how to summarize the essence of system development. There are important steps, such as the

system analysis stage, system design stage and the system development stage. The details of each step students can study further and then design the research process to obtain a new system. To get a new system or if the system is already implemented then the proposed system must demonstrate how it is new, reflecting how it is adjusted and changed, and when the system is implemented, it can truly enhance the effectiveness and efficiency of the work and can be verified.

3. Related research

Yupalai Thiangnil and the team (2015) on the development of the national budget disbursement manual of Chandrakasem Rajabhat University found that most of the problems are from the lack of knowledge and understanding about relevant rules, regulations and rules. The procedures and methods of operation are many problems with personnel working problem in disbursements which is personnel work. It means that they do not receive sufficient and continuing training on the work process. Resulting in lack of knowledge and understanding of the incorrect procedures and methods of work that will result in operational errors resulting in delays for the budget disbursement. Therefore, the operator should be continuously trained on rules, procedures, organize training on equipment and various related technologies. In order to improve the skills Knowledge, expertise, and accuracy in work from various problems. As a result, the efficiency of disbursement of the national budget that developed and produced a manual for operational procedures. Regarding the national budget disbursement consists with operational procedures, operational guidelines by adhering to rules and regulations. Including operations under the government fiscal and fiscal system to provide convenience, speed, accuracy, and efficiency in disbursement and knowledge and understanding in working in the same direction.

Patcharaphon Tantichaiyapruerk (2017) studied the guidelines for the development of academic administration of bilingual schools (Thai-English curriculum) under the jurisdiction of Bangkok, Southern Krungthon Group. This research aimed to study, to compare and to suggest the directions of the academic administration development of the Bilingual school (Thai-English Program) under the jurisdiction of Bangkok Metropolitan, the Southern Krungthon group. Questionnaire is used for collecting data. Frequency, mean, standard deviation and independent sample t-test were also the statistic for data analysis. Research findings are as the follows; 1) The state of the academic administration in those schools were at the high level in the whole perspective. 2) There was no statically significant difference of the academic administration classified by positions. 3) Model and mental support, meeting, training, pronouncement and guidance will be strongly employed on these a aspects.

Wanasak Phadung Economy (2017) studied the guidelines for the development of contemporary Nora show: a case study of Nora Krabi Thi Tha performance Of the Faculty of Nora Thammasit Sanguansin. The study indicated that "Nora Krabi Tha Tha Show" is a traditional Thai festival in which the value of conservation and dissemination are created by Nora artists who want to break the top position for "Nora art" has remained close to the southern society. However, the researcher notes that some actors are more focused on the skills and accuracy of the dance than communicating the "truth" in the performance, which causes the show to not communicate or lose the power of "Fighting" is the heart of "Nora sword dance poses", the researcher wanted to find And propose guidelines for the development of contemporary Nora performances That can communicate to modern audiences with the attenuation of various elements, namely 1) the character 2) select the style, dance style From the Nora sword dance act, 3) Reducing musical instruments, 4) The application of Nora costumes, etc. These methods, the researchers expect, will help the Nora art to communicate the truth in the show, including objective (emotion), emotion Feeling, obstacle, and conflict with modern audiences more easily accessible to Nora.

METHODOLOGY

Population and sample

This research studied student's disbursement problems in the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University. Towards financial and accounting management by studying from the regular program students, 7 majors, namely the logistics management, logistics management (English Program), marine business management, retail management, food and service supply chain management, transport management and air transport management. 350 students of population and the samples were normal undergraduate students in the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University in the second semester of the academic year 2017.

Data collection tools.

Questionnaire is used to collect data from students in the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University. The questionnaire is divided into 3 parts. Section 1 personal information of the respondents such as gender, study's year and major. Part 2 the opinions of students from various disciplines in College of Logistics and Supply Chain and Part 3 Suggestion. The opinion level according to Likert (Rating Scale), each item is divided into 5 levels, which are the highest, the high, the moderate, less and the least.

Data collection

An evaluation based on theories, and related research concepts is used as a questionnaire for collecting data, which divided into 3 parts as following

Part 1 Respondents general information such as gender, study year and study program.

Part 2 Respondent's opinion

Part 3 Suggestion

Data analysis

Descriptive analysis is research analyzed by using SPSS (Statistical Package for Social Science).

RESULTS

This research is a study the development of financial disbursement development guidelines of students at the College of Logistics and Supply Chain. Students in 7 undergraduate regular programs in the College of Logistics and Supply Chain in the second semester, 2017 were sample study. The stratified random sampling method is used, and the sample size is calculated from Taro Yamane at 95% confidence level, 5% error for 100 students. In order to avoid errors in data collection in which the number of questionnaire set is more than the sample to get a sufficient number for the specified sample. By using 120 questionnaires and 120 questionnaires being returned, represent 100%.

Discussion

Regarding to research results of this study, it can discussion as follow

Part 1 Respondents general information, the most students were 57 females with represent 67% of 100 students and 43 students were men, 43%.

Part 2 student's satisfaction in the College of Logistics and Supply Chain which receive financial disbursement service, in overall were a high level of satisfaction ($\bar{x} = 2.18$). Considering to each factor, it was found that the number of service personnel is sufficient to provide at the highest level with 1st service with the satisfaction level at a high level ($\bar{x} = 3.21$). Then the service place was suitable and good environment ($\bar{x} = 2.82$) and the modern payment system and easily accessible was least satisfied ($\bar{x} = 1.76$).

Part 3 Suggestion and recommend are summarized as follow
Public relations

- There should be various public relations channels throughout

Fine

- Should not charge fines in all cases

Operating procedures

- Should reduce operating procedures
- Should have an automated system to make payment easier and more convenient.

Payment system

- Should have a payment system that is convenient, fast, not complicated.

CONCLUSION AND FUTURE WORK

This research result is used to improve and create operational manuals, finance and accounting in College of Logistics and Supply Chain. It is considered a financial and accounting practice regarding disbursement, receiving and remitting account funds and the inspection report's preparation and error correction, including documents associated. This is for the practitioners and related personnel of the College of Logistics and Supply Chain to use as a guideline for financial and accounting operations in the same direction.

REFERENCE

- [1] Wanasak Phadung Economy (2017) Guidelines for Development of Contemporary Nora Show: A Case Study of Nora Krabi Thi Tha Show of the faculty of Nora Thammasit Sanguansin, Faculty of Arts, Suan Sunandha Rajabhat University. Journal of Art Review Year: 5 Issue: 1 Pp: 60-69.
- [2] Patcharaporn Tantichaiyapruet (2017) has studied the development of academic administration of bilingual schools (Thai-English curriculum) under the jurisdiction of Bangkok Southern Krungthon Group Suan Sunandha Rajabhat University. Suan Dusit Graduate School Journal Year: 13 Issue: 2 Pp: 41-52.
- [3] Pornchai Likitthamrot (2007). Government Finance and Local Finance. (1st edition). Bangkok: Onion Store.
- [4] Royal Institute Dictionary, 2011, Online (2017) Sukhontha Chan-kheaw. Budget system development A case study of Nakhon Pathom Rajabhat University Nakhon Pathom: Master of Science Thesis Information Technology Program College Silpakorn University, 2010.
- [5] Suphawat Papaphatsarakan (2003). Concepts and process of treasury and budget management. (1st edition). Bangkok: Suan Dusit Rajabhat Institute.
- [6] Preecha Sanaram (1998). The Potential Development of the Subdistrict Administrative Organization Committee in Managing the Subdistrict Development Plan. Master's Degree Thesis in Development Management. Khonkaen University.

- [7] Sonthaya Polsri. (2004). Theory and principles of community development. (5th edition). Bangkok: Odean Store.
- [8] Singha Chaveesuk and Sunanthawong Chaturaphat, (2016, p. 5). Theory of acceptance of the use of information technology Department of information technology King Mongkut's Institute of Technology Ladkrabang Bangkok, PhD students Department of information technology King Mongkut's Institute of Technology Ladkrabang, Bangkok.