

Analysis of the Efficiency of the Internal Control System of The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University

Saysunee Samngphueak¹, Sudarat Srirama²

^{1,2}Suan Sunandha Rajabhat University, Thailand

Email: saysunee.sa@ssru.ac.th¹; sudarat.sr@ssru.ac.th²

Abstract

The objectives of this research are 1) To study demographic factors of The Office of General Education and Innovative Electronic Learning affects the efficiency of internal control. and affect the efficiency of operations 2) To study administrative factors Office of General Education that is related to the efficiency of internal control and its relationship with operational efficiency 3) To study the efficiency of internal control in relation to operational efficiency. of The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University. Educational level of the office administrators and academic support personnel and work experience of administrators of the Office of General Education and academic support personnel Population used in this research Personnel, operators, officers, employees, government officials, and temporary employees of the School of General Education and Electronic Learning Innovation The population used in this study included 4 administrators and 28 academic support staff, for a total of 32 people. By analyzing the data, the researcher took the questionnaire and analyzed it by looking for percentage (Percentage), mean (Mean), standard deviation (Standard Deviation) and performed a multiple regression analysis (Multiple Regression Analysis).

Keywords: Efficiency, internal control system

1. Introduction

This study explores how demographic factors affect internal control and operational efficiency within The Office of General Education and Innovative Electronic Learning. It also evaluates the efficiency of the internal control system and work processes, emphasizing the collaborative role of management, executives, and employees. The study involved 32 participants, including staff, officers, employees, civil servants, and temporary personnel. Data were collected through questionnaires with a 100% response rate and analyzed using percentage, mean, standard deviation, and multiple regression. Findings indicate that the internal control system of The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University is highly effective across all five aspects. The key results are as follows. 1) Age and work experience significantly affect internal control in risk assessment, communication, and monitoring. 2) Age, work experience, and education level significantly influence operational efficiency, affecting work quality, quantity, methods, time, and costs. 3) Personnel readiness and training moderately correlate with internal control effectiveness in risk assessment. Personnel readiness and training have a low positive

correlation with operational efficiency in work quality and quantity. 4) Internal control efficiency in risk assessment moderately correlates with operational efficiency (quality and quantity) at a 0.05 significance level.

1.1 Research Objective

This research study was aimed to

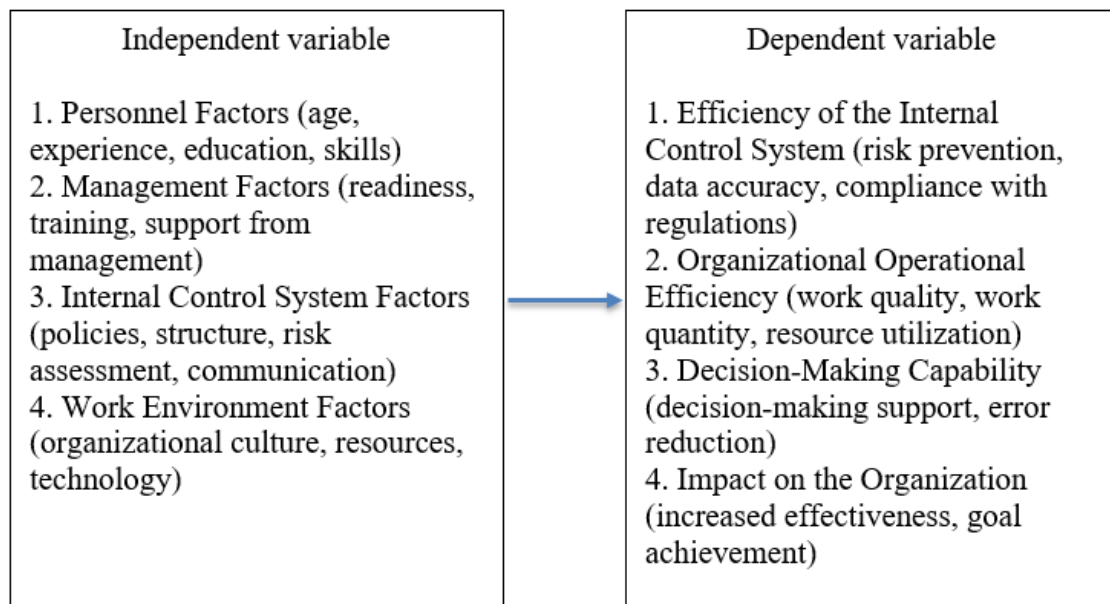
1) To study demographic factors of The Office of General Education and Innovative Electronic Learning affects the efficiency of internal control. and affect the efficiency of operations

2) To study administrative factors Office of General Education that is related to the efficiency of internal control and its relationship with operational efficiency

3) To study the efficiency of internal control in relation to operational efficiency. of The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University.

2. Conceptual Framework

Figure 1. Conceptual Framework of the Study



The presentation of the data analysis results is divided into 5 sections as follows

Section 1: Analysis Results of General Information and User Behavior of Survey Respondents: Descriptive statistics, including frequency and percentage, will be used to analyze the general information and usage behavior of the survey respondents.

Section 2: Analysis Results of the Status of the Internal Control System Effectiveness at the The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University, Fiscal Year 2024:

Descriptive statistics, including frequency, mean, and standard deviation, will be used to analyze the effectiveness of the internal control system at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University for the fiscal year 2024.

Section 3: Analysis Results of the Status of the Action Plan for Educational Quality Development at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University:

Descriptive statistics, including frequency, mean, and standard deviation, will be used to analyze the status of the action plan for educational quality development at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University

Section 4: Analysis Results of Issues Regarding the Effectiveness of the Internal Control System at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University, Fiscal Year 2024:

Descriptive statistics, including frequency, mean, and standard deviation, will be used to analyze the issues related to the effectiveness of the internal control system at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University for the fiscal year 2024:

Section 5: Analysis Results of Satisfaction with Suan Sunandha Rajabhat University Among Faculty Administrators and Academic Support Personnel

Descriptive statistics will be used to analyze the satisfaction levels of faculty administrators and academic support staff working at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University. This analysis will consider various factors such as the size of the department, the educational level of administrators and staff, and their work experience.

Evaluation Method:

The evaluation method uses a Likert-type scale with 5 levels to categorize responses. The average scores of the data will be calculated and interpreted as follows:

A mean score between 4.50 – 5.00 indicates the system is highly effective.

A mean score between 3.50 – 4.49 indicates the system is effective.

A mean score between 2.50 – 3.49 indicates the system is moderately effective.

A mean score between 1.50 – 2.49 indicates the system is less effective.

A mean score between 0.00 – 1.49 indicates the system is least effective.

3. Methodology

Research Methodology:

Sample Group, Study Method, Location, Time Period, Data Analysis

Population and Sample Group:

The population used in this study consists of 32 academic support staff members from the The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University. The staff includes officers, employees, civil servants, and temporary workers.

Study Method:

Research Instruments and Instrument Quality The instrument used for data collection is a questionnaire. The researcher has reviewed relevant theories, documents, and previous research related to the study to design the questionnaire.

Data Collection Process:

The data collection process in this study is divided into 3 categories:

1) General Information of the Survey Respondents.

The general information of the respondents includes details collected from the participants who completed the questionnaire.

2) Distribution of the Questionnaire to the Sample Group.

The questionnaire was distributed to the sample group to be filled out, followed by a process to track and gather the completed questionnaires.

3) Verification and Scoring of the Collected Questionnaires.

The returned questionnaires were examined for completeness and scored according to the established criteria.

Statistical Calculation of the Data:

The data obtained from the questionnaires was analyzed and subjected to statistical calculations.

Primary Data:

Primary data refers to the information that was collected by the researcher through the responses to the questionnaire filled out by the academic support staff at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University. A total of 34 participants were involved. The data was gathered from this sample group using the academic support staff of The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University as the sample population.

Secondary Data:

Secondary data consists of information used to supplement the research. The researcher gathered this data from books, relevant textbooks, theses, and research papers related to the topic, which served as a guideline for the study.

4. Results

1. Demographics: Predominance of female employees over males within the 22 to 45 age range Majority being single and possessing education levels below or equivalent to a bachelor's degree. Occupying lower operational positions for 1 to 10 years. Most earn an average monthly income ranging from 10,001 to 20,000 Baht. Survey respondents comprised 58.8% females and 41.1% males. Age distribution: primarily 31-35 years old, followed by 26-30 years old, and the fewest respondents were aged 46 and above.

2. Analysis Results of General Information and Usage Behavior of Survey Respondents Using Descriptive Statistics, Including Frequency and Percentage. The analysis of the general information and usage behavior of the survey respondents was conducted using descriptive statistics such as frequency and percentage. Analysis Results of the Status of Internal Control System Effectiveness at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University. The data on the status of the internal control system effectiveness at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University was analyzed using descriptive statistics, including frequency, mean, and standard deviation.

3. Analysis Results of the Status of Action Plan Development for Educational Quality at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University. The analysis of the status of the action plan for educational quality development at

the Faculty of General Education was carried out using descriptive statistics, including frequency, mean, and standard deviation.

Analysis Results of Issues Regarding the Effectiveness of the Internal Control System at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University. The data on issues related to the effectiveness of the internal control system at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University, was analyzed using descriptive statistics, including frequency, mean, and standard deviation. Analysis Results of Satisfaction with Suan Sunandha Rajabhat University Among Faculty Administrators and Academic Support Personnel. The analysis of satisfaction levels regarding Suan Sunandha Rajabhat University, from faculty administrators and academic support personnel working at the The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University, was carried out. The analysis took into account the different sizes of departments, varying educational levels of administrators and academic support staff, as well as differences in work experience

Researching guidelines for improving the efficiency of supply chain management for pandanus products. Phutthamonthon District Nakhon Pathom Province. The objective of the research is to study the enhancement of logistics potential that affects the creation of added value of pandanus products in Phutthamonthon District. Nakhon Pathom Province Classified by logistics activities By collecting data from interviews with 15 people, tools used in the research Questionnaire Data were analyzed using statistical analysis, including frequency distribution, percentage, mean, and standard deviation keywords development of efficiency, logistics, logistics activities creating added value (Naraset Sophon.S, 2022)

5. Conclusion

It was found that the majority of the survey respondents were female, and among the male respondents, most were in the age group of 31 to 35 years. The next largest group was those in the age range of 26 to 30 years, and the smallest group was those aged 46 years and above. Research Findings Specific to the Analysis of Data on the Internal Control System Effectiveness at The Office of General Education and Innovative Electronic Learning, Suan Sunandha Rajabhat University Fiscal Year 2024. The research findings are divided into 5 areas: Environment: Regarding the environmental factors, the most effective aspect was that the administrators set a good example in terms of honesty and ethics in management. The next most effective factor was placing importance on honesty and ethics, which was clearly defined as part of the performance evaluation criteria. The least effective factor was the clarity of policies and strategies for operations and the dissemination of these strategies to all staff members. Evaluation: Regarding evaluation, the most effective aspect was identifying risk assessment and how its impact affects the success of operations within the department. The next most effective factor was the monitoring and evaluation system for assigned tasks, which was appropriate and continuous. The least effective factor was ensuring that the objectives of each activity align with the department's operational goals. Activities: Regarding activities, the most effective aspect was the delegation of responsibilities and authority to staff members at various levels. The next most effective factor was the clear and fair definition of success indicators for each task or activity. The least effective factor was the clarity of policies, action plans, budgets, and operating procedures. Information and Communication: Regarding information and communication, the most effective aspect was the analysis of actual performance compared to planned activities, which had appropriate criteria. The next most

effective factor was the organization of information systems within the department that adequately meets the needs of users. The least effective factor was the clarity of both formal and informal internal communication systems. Monitoring and Evaluation: Regarding monitoring and evaluation, the most effective aspect was the accuracy and acceptance of the evaluation process. The next most effective factor was the continuity of the monitoring system during operations. The least effective factor was the systematic and accepted methods for tracking operational results. Research Findings Specific to the Relationship with Work Efficiency: Regarding the relationship with work efficiency, the most effective aspect was the impact of internal control on the quality of work. The next most effective factor was the effect of internal control on the quantity of work produced. The least effective factor was the impact of internal control on operational costs.

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