

# PROBLEMS AND CAUSES OF FINANCIAL PERFORMANCE, FACULTY OF EDUCATION, SUAN SUNANDHA RAJABHAT UNIVERSITY

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**Abstract** - The study was intended to find out the two important aspects on procession, problem, origin of problems, and the method of preventing and solving and solving problems on finance, accountancy of the Faculty of Education SuanSunandha Rajabhat University. The results of the study were:

1. The result of analysis as a mean and s.d. of the problem in financial performance faculty of education SuanSunandha Rajabhat University, which highest rate is the document filing such as receipt payment voucher which are not completed to claim a payment that rated a mean 4.01 s.d.0.68
2. The result of analysis as a mean and s.d. of satisfaction of financial performance faculty of education SuanSunandha Rajabhat University; That found the highest satisfaction is the service of financial and accounting department that is rated a mean 4.01 s.d. 0.64.

**Keywords** - Financial performance, Accounting, Human resources.

## I. INTRODUCTION

The faculty of education is the organization which educate the graduate, the teacher the development of education the vision that the mission of faculty of education build and improve the executive administrator and staffs have ready to ASEAN community, that archive this mission of faculty of education ;The staff is amain machine to propel the overall operation to result[1]. The staff of faculty of education has been organized as the academic department and the academic support department [1][2] which is the main mission is the teaching the service of firmness development of teacher academic teacher organization any staffs; the maintenance of arts and culture and keep on the folk wisdom and Royally initiated project and the research for innovation and the knowledge which would be publicized in national stage and international stage, therefore the faculty of education must plan to develop the staffs by frame of strategic and development of university with the participate of executive staff and concerned person to share the information and all above to analyze the organization vision mission stress point to the best of university the determination of graduated aim to study management amount of course and the teaching plan amount of students and estimate mouni of student and learner that would category by qualification and academic position with stipulate the course of staff's development of faculty of education to be in order. That realize to staff development policy and HRM (Human Resource Management) which is stipulated the development of latency capacity and the progressive of staff in this career path as

- 1.To support the development to knowledge organization and participate

- 2.Set up the standard of job operation

3. Advance to self-development
4. Raise the staff to be good service mind
5. Support the staff to participate in training seminars
6. Raise the staff to be advances in career path
7. Support the staff to do the research

The development of morality ethical behavior and etiquette of each staff; that the faculty of education has aim the objective to raise any staffs to be a good ethical behavior and to be discipline that is conscience in their duties and they are able to be efficiently work and raise reputation prestige and their Occupational prestige with faculty of education, which affect to be admiration and respected from any persons this is produced the staff that there are quality and quantity by the stipulation of office of the higher education commission and for the staff of faculty of education has worked in standard to be in line and reach to participate in organization and other that all is for militancy of their organization

The operation of faculty of education that is depend on the management of SuanSunandha Rajabhat University and financial performance with the account these are in the finance division of SuanSunandha Rajabhat University that there are accountant and financial staffs who are in charge to withdraw any cost, that is most importance; many staff in organization have often used the wrong form of documents and misunderstand the rule of cost withdraw; that affect to be inquired or ask for any rule of rate withdraw able document. That is assured for transport and government activity any activities are increased the jobs to finance department and accounting who respond. And which wastes the budgets of copies document are of withdraw rate and rules. Refer to return of this documents on budget

year 2017 that is for decrease the jobs of financial and accounting perform; that shall survey the problems and causes of problems to be solved any worried of perform to be efficiently work that affect to who is in charge of withdraw has realized to the importance of this[1].

#### **The responsibility of accounting and financial performance:**

The responsibility of performance is quite difficultly about finance and account that jobs such as prepare the statement for payment in each category to audit the account, cash, bank balance, ledger account, to report the financial monthly report to compare with monthly budget, to estimate income and yearly expenses along with estimate and follow up the payment of expenses budget and report the performance with plan and concerned operation[4].

1. There is abilities and knowledge about accounting to suitable with the duty.

2. There is knowledge and understanding the law in Civil service of institution of education Act., the law the office of the civil service commission acts, and any laws rules regulations which are concerned to performance

3. There is general knowledge about political affairs, economic and social that is especially about Thailand

4. There is liberal ability and computer to be suitable to performance.

5. There is learning ability and data sourcing problem analysis and conclusion the reason

6. There is cooperate ability

#### **Job description:**

The financial and accounting department is quite difficultly about finance and account that jobs such as prepare the statement for payment in each category to audit the account, cash, bank balance, ledger account, to report the financial monthly report to compare with monthly budget, to estimate income and yearly expenses along with estimate and follow up the payment of expenses budget and report the performance with plan and concerned operation[5].

Due to the latest budget year; the financial and accounting had received the documents which are for claim the payment these are mistake and incomplete documents; that affect to return to former as many times to adjust this. There are problems in minimum level but these affect to performance to be not able to achieve the objectives in each three months. Which cause of any problems of performance and the measure to solve the problem of financial performance. That takes the data to adjust and develop the job responsibility of financial and accounting department to be efficiently to achieve the objectives of faculty of education SuanSunandha Rajabhat University

#### **The objectives of research**

1. For study and learn the causes and problems of financial performance of faculty of education SuanSunandha Rajabhat University

2. For study and learn the preventive measure and resolution of any issues of financial performance faculty of education SuanSunandha Rajabhat University

## **II. DETAILS EXPERIMENTAL**

### **2.1. Methodology**

#### **2.1.1 Participants**

The participants such as the staffs of faculty of education SuanSunandha Rajabhat University amount of 80 persons and sample group is from the random person of staffs of faculty of education SuanSunandha Rajabhat University by the figured formula of Taro Yamane (Taro Yamane) the deviation of random the sample; the confidence interval as at 95% that would be the sample amount of 67 persons and reserve the questionnaire which may be error amount of 3 persons the sample group is amount of 70 persons.

#### **2.1.2 The Researching method**

The re searching method; the researcher has considered the statistical analysis data which is used the questionnaires that is from the studies of the theories and applied the concept of the similar research of researcher which had researched by that sourcing data and detail of questionnaire to be covered the specify data which consist of close-ended question (Close-ended question) amount of 70 copies amount of collect the questionnaire 70 copies figured as 100%

#### **2.1.3 Data accumulate**

The researcher would accumulate the researching data as below;

1) The researcher has collect the data from sample group of research which I sent the questionnaire to sample group with amount of sample of each department and appoint date to collect the questionnaire

2) The researching data accumulate in 1 month on February, 2018 amount of 70 copies

3) When the data accumulation finished; the researcher would take this data to statistical analysis

#### **2.1.4 The data analysis**

The researcher has accumulated and checked the correct of data already; then that take the data to be evaluated by Statistics Package for the Social Sciences as follow;

1. Data check (Editing) The researcher take the questionnaire to check to be completely of this questionnaire and delete the incomplete questionnaire for the complete data to be used for coding

2. Coding the researcher takes the complete questionnaire to coding and record the data to evaluate and analysis statistical result
3. Analyzed and evaluate the data of researcher with statistical Package for the Social Sciences SPSS to analyze and figured the statistical result as follow;

DescriptionStatisticsthe researcher would analyze and figured the frequency rate, mean rate, percentage, standard deviation.

### III. RESULTS AND DISCUSSION

#### 3.1. The survey result of cause of the financial performance problem faculty of education SuanSunandha Rajabhat University as follow;

**Table1:** That is shown the result of analysis as a mean and standard deviation of the problem in financial performance education SuanSunandha Rajabhat University

The problem in financial performance education SuanSunandha Rajabhat University	X	S.D.	Level meaning
1. Document filing such as receipt payment voucher which are not completed to claim a payment.	4.01	.680	many
2. There are unknown about payment regulation of Ministry of finance.	3.91	.652	many
3. Sent a claim document more than 30 days after the project was finished.	3.85	.660	many
4. Use the wrong form of claim document such as receipt, payment voucher.	3.95	.724	many
5. Some item of receipt is not able to claim.	3.72	.630	many
<b>Sum</b>	<b>3.89</b>	<b>0.33</b>	<b>many</b>

Regarding to 1<sup>st</sup> table is shown the result of analysis as a mean and standard deviation of the problem in financial performance faculty of education SuanSunandha Rajabhat University, which highest rate is .the document filing such as receipt payment voucher which are not completed to claim a payment that rated a mean as at 4.01 standard deviation as at 0.68 the next down is problem of Use the wrong form of claim document such as receipt, payment voucher that rated a mean as at 3.95 standard deviation as at 0.72 There are unknown about payment regulation of Ministry of finance that rated a mean as at 3.91 standard deviation as at 0.65 Problem of sent a claim document more than 30 days after the project was finished. that rated a mean as at 3.85 standard deviation as at 0.66 and the last down is problem of Some item of receipt is not able to claim that rated a mean as at 3.72 standard deviation as at 0.63.

Generally of problem of financial performance that rated a mean as at 3.89 standard deviation as at 0.33.

**Table 2:** The result of satisfaction of financial performance faculty of education SuanSunandha Rajabhat University as follow;

Satisfaction of financial performance faculty of education SuanSunandha Rajabhat University	X	S.D.	Level meaning
1. The service of financial and accounting department.	4.01	.643	Much
2. The suitable service of staff.	3.98	.666	Much
3. The suitable service.	3.90	.698	Much
4. The suitable of place.	3.77	.630	Much
5. The suitable of convenient of claim a payment.	2.55	.534	Moderate
<b>Sum</b>	<b>3.64</b>	<b>0.25</b>	<b>Much</b>

Regarding to 2<sup>nd</sup> table that is shown result of analysis as a mean and standard deviation of satisfaction of financial performance faculty of education SuanSunandha Rajabhat University; That found the highest satisfaction is the service of financial and accounting department that is rated a mean as at 4.01 standard deviation as at=0.643. The next down is the suitable service of staff department that is rated a mean as at 3.98 standard deviation as at=0.666; the suitable service that is rated a mean as at 3.90 standard deviation as at=0.698;the suitable of place that is rated a mean as at 3.77 standard deviation as at=0.630; the last down is suitable of convenient of claim a payment hat is rated a mean as at 3.64 standard deviation as at=0.25

### CONCLUSIONS

This research has the objective and the scope which are studied as 2 issues that are process of the problem a cause of faculty of education SuanSunandha Rajabhat University as follow; process of the problem and problem and financial and accounting performance the result of research has found the documents filing such as receipt payment voucher which are in completed that rate a mean as =4.01 the deviation as=0.680 because the staff of faculty of education take any claim documents there are not vender tax id. Number to be claimed which fail a document check that affect to claim the advance payment to be late the resolution of this problem should hold the yearly meeting to inform project claim a payment procedure.In the first period of three months and the publicized of claim a budget payment on website of faculty of education[6][7]. In line with PrungsakAuttaphut (2015) said thatOriginally, the most of the disbursements of materials and instruments uses Document Form, It waste paper and

money so much and hasn't benefit and reports delay because will have to collect the many document. It make to difficult and delay for work operations.

Chatthida, Thanasuwit and Sukhonth (2017) said that the results of the analysis problems and obstacles found that the performance of your system procurement is organized the hassle several steps lack the agility does not have the flexibility cannot edit the urgent problems. There is also the regulations cannot prevent the problem of perfect to allow on the quote and order has assigned to consider who offer the lowest prices, Provincial Administration Organization. Products that have a low quality in use. The satisfaction of financial and accounting performance of faculty of education Suan Sunandha Rajabhat University that has found the government officer and staff have satisfied to the service of financial and accounting department in high level at 4 fields these are field of staff service and place. The convenient in moderate level that should set the measure of prevent and adjust by continuously develop the knowledge and ability of staff and develop the procedure of performance to be prompt service.

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