

Thesis title The Study of Accounting Formats of SMEs Food Business in Yaowarach Area

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The purposes of this research were to study the Accounting Formats and analyze the potential in the preparation of the accounts of SMEs Food Business in Yaowarach area and present the approach in developing the accounting format of SMEs Food Business in Yaowarach area. The data obtained were the in-depth interview by the traders or the representatives from the SMEs Food Business in Yaowarach area and the Government agencies from Tax and Revenue Office of Samphan Thawong.

The results of this research showed that the accounting formats of SMEs Food Business in Yaowarach area were proceeded by hiring the accounting firm or the outsource to be an accountant, without recorded manually due to the lack of patterns or processes in preparing accounting including the mechanical devices.

The potential in the preparation of the accounts of SMEs Food Business divided by aspects showed that:

1. For the persons who were responsible for preparing the accounts, they have no deep understanding of accounting and bookkeeping. The duration of operation was more than 10 years; a number of the employees were not over 10 persons.
2. For the bookkeeper, most of the enterprises did not hire the accountants. The enterprises recorded the revenue and expense themselves, some of them did not.

3. For the accounting documentation, most of the enterprises used the recording of the revenue and expense as the accounting documentations.

4. For types of the accounting to be prepared, most of the enterprises did not do the general journal and general ledger. There was a few who did.

5. For the problem caused by the preparations of accounts, some of the enterprises did not record the revenue and expense. The accounting entries were lack of the cash documentations. The enterprises kept the private cash with the cash used in the business.

The approaches in developing the accounting format of SMEs Food Business in Yaowarach area. From the above study of the Accounting Formats and analyze the potential in the preparation of the accounts of SMEs Food Business in Yaowarach area. The researchers presented the simple accounting procedures and forms used to prepare the accounts. They were divided in to 3 aspects:

Income Aspect

1. To order food and beverages, the employees should bring the lists of items and price to the customers and then write down into the form of food items prepared in two copies. The original one will be sent to the kitchen and the copied will be sent to the finances as the invoice documents for the customers.

2. When the customers pay for the bills, the enterprises should issue 2 invoices; the original for the customers and the copied for the financial.

3. The copied invoices will be recorded in the daily income form at the end of the day.

Expense Aspect

1. To issue the purchase order for the materials: the enterprises should record the material items into 2 purchase order forms prepared by the enterprises. The original one will be sent to the employees who are responsible for. The copied one will be sent to the financial officers as the evidences in the investigation.

2. For the payments and expenses, the enterprises should keep the invoices, the receipt and the tax invoices as the evidences recording in the daily expenditure.

3. At the end of each day, the enterprises should collect the invoices, the receipts and the tax invoices and summarize the daily expense.

Account Aspect

The enterprises must prepare a simple account book or the cash journal- there are 2 boxes for the income and the expense. The enterprises should summarize the daily income and expenses, and then record in the cash journal sorted by date. A summary of daily income should be recorded in the income box and a summary of the daily expenses should be recorded in the expenses box. At the end of each day or month, the enterprises should calculate the income and expenses to find the net profit of the day or month depending on the needs of the enterprises by not having to hire the accounting firm; this can also save the operating expenses.