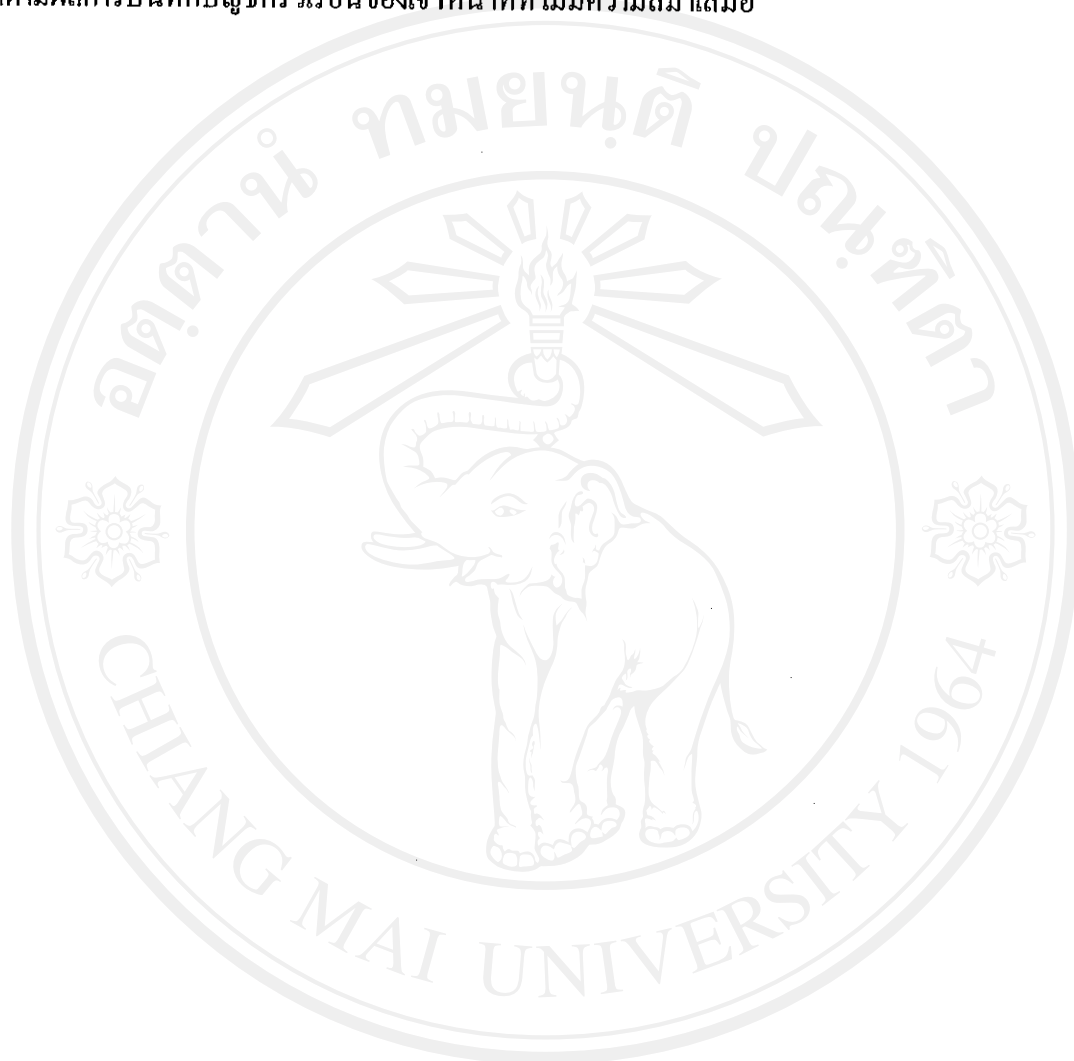


บันทึกอย่างต่อเนื่องสม่ำเสมอ ไม่มีเวลา และไม่สามารถจัดจํารายการรับจ่ายที่เกิดขึ้นในแต่ละวันได้ ส่วนปัญหาของผู้ตอบแบบสอบถามที่ปัจจุบันไม่ได้มีการทำบัญชีครัวเรือน ปัญหาที่พบมีความคล้ายคลึงกับปัญหาของกลุ่มผู้ตอบแบบสอบถาม ที่ยังมีการจัดทำบัญชีครัวเรือนอยู่ในปัจจุบัน แต่ยังมีปัญหาเพิ่มเติม เรื่องการติดตามผลการบันทึกบัญชีครัวเรือนของเจ้าหน้าที่ที่ไม่มีเวลาสม่ำเสมอ



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Independent Study Title The Understanding of Family Accounting Practices : A Case Study of Farmers' in Mueang District, Nan Province.

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ABSTRACT

This independent study is to study about the understanding and problems of family accounting practices of farmers in Mueang District, Nan Province. The method of the study is to send out the questionnaires to 300 clients who have family accounts at the Bank of Agriculture and Agricultural Cooperatives (BAAC) in Mueang District, Nan Province.

The majorities of the respondents were male, aged 41 to 60 years old, married, grade 4 to grade 6 graduated. According to the data of each family, it was found that the majorities of the respondents consist of four people, monthly incomes and expenses are between 1,000 to 5,000 baht and received the information about family accounting practices from a television.

From the study about the understanding of family accounting practices, the majority of the respondents have a good understanding of family accounting practices, though they do not have fundamental knowledge of accounting and have never practiced it before. They have only studied in such practices a few times from the BAAC officers. The others studied by themselves. The accounts are recorded in household account books were handed out by BAAC. Most of the recordings are done daily and meticulously by the families themselves. Farmers keep track of daily expenses voluntarily because they can decrease their family expenses.

According to the study, there are 2 groups of respondents. The first group has still done this practice and the main problems are: they cannot record the expenses, lack of time, and are not able to remember their daily expenses. The second do not carry out this practice anymore and

their major problems are the same as the first group. Moreover, the officers pay no attention to check its results.



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