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GUIDELINES FOR DEVELOPING THE QUALITY OF BUDGET MANAGEMENT GRADUATE SCHOOL SUAN SUNANDHA RAJABHAT UNIVERSITY

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Abstract

In this research, the majority of respondents were male, accounting for 59 percent, while females accounted for 41 percent. Most respondents held a doctoral degree, making up 46.08 percent of the total, followed by those with a bachelor's degree, accounting for 28.43 percent. The majority had over 10 years of work experience, accounting for 58.82 percent, followed by those with 5-10 years of experience, making up 29.41 percent. Opinions of budget management practitioners emphasized results based on strategies in various educational institutions. Regarding overall budget planning, the average was 4.82, with a standard deviation of 3.02, at the highest level. The highest mean was 4.90, with a standard deviation of 0.29, followed by a mean of 4.87 and a standard deviation of 0.33. In terms of calculating production costs, the overall average was 4.83, with a standard deviation of 2.20, also at the highest level, with the highest mean of 4.90 and a standard deviation of 0.29, followed by a mean of 4.89 and a standard deviation of 0.31. Financial management and budget control overall had a mean of 4.88, with a standard deviation of 1.89. The highest mean was 4.92, with a standard deviation of 0.27, followed by a mean of 4.91 and a standard deviation of 0.28.

Keywords: Quality of budget management

Introduction

A budget is important and beneficial to the management of an agency. It can be used as a tool to help an agency progress. The importance and benefits of a budget are as follows:

- It is a tool for managing the agency.
- It serves as a tool for developing the agency.
- It is a tool for allocating limited resources efficiently.
- It is a resource distribution tool that ensures fair budgeting.
- It serves as a public relations tool for the agency's work and achievements.

Research Objective

This research has the objective

1. To encourage organizational planning that directs various agencies to follow established guidelines.
2. To ensure production results align with operational and financial conditions as per the target.
3. To enable educational institutions to manage their resources adequately and efficiently, enhancing organizational coordination.

Scope of Research

Scope Population and sample

The population in this study includes administrators, professors, and graduate school staff at Suan Sunandha Rajabhat University who are involved with the income and national budgets. The sample group consisted of 102 individuals who responded to an online questionnaire.

Scope Content

The research focused on gender and educational level, with budget management examined for independence, agility, transparency, and verifiability at Suan Sunandha Rajabhat University.

Scope Time aspect

The study was conducted between July 1 and November 30, 2023.

Scope Location aspect

The research took place at the Graduate School of Suan Sunandha Rajabhat University.

Research Results

The results are presented in several tables:

Table 1: Respondent Gender Distribution

| Gender | Number | Percentage |
|--------------|--------|------------|
| Female | 50 | 41 |
| Male | 52 | 59 |
| Total | 102 | 100 |

From Table 1, it was found that the majority of respondents were male 59 percent, while females accounted for 41 percent.

Table 2: Education Level of Respondents

| Education Level | Number | Percentage |
|-------------------|--------|------------|
| Bachelor's Degree | 29 | 28.43 |
| Master's Degree | 24 | 23.53 |
| Doctoral Degree | 47 | 46.08 |
| Other | 2 | 1.96 |
| Total | 102 | 100 |

Table 2 shows that most respondents 46.08 percent held a doctoral degree, followed by bachelor's degree holders at 28.43 percent.

Table 3: Work Experience

| Experience | Number | Percentage |
|-----------------|------------|------------|
| Under 5 years | 2 | 1.97 |
| 5 - 10 years | 30 | 29.41 |
| 10 years and up | 60 | 58.82 |
| Other | 10 | 9.8 |
| Total | 102 | 100 |

Table 3 indicates that the majority of respondents 58.82 percent had over 10 years of work experience, followed by 5-10 years of experience 29.41 percent.

Table 4: Mean and Standard Deviation of Opinions on Factors Affecting Graduation

| Opinions of Budget Planning Practitioners | | | |
|---|-------------|-------------|--------------|
| Operator's Opinion | \bar{X} | S.D. | Level |
| 1. Educational institutions have a budget management structure and clear budget work assignments. All stakeholders are aware of their responsibilities. | 4.74 | 0.44 | most |
| 2. Educational institutions prepare information for complete and up-to-date planning. | 4.79 | 0.4 | most |
| 3. Educational institutions prepare budgets linked to the financial framework for upcoming years. | 4.78 | 0.41 | most |
| 4. Budget planning in educational institutions is based on clear principles, criteria, and rationale for the budget process and allocation. | 4.82 | 0.38 | most |
| 5. Budget allocation within the educational institution is accompanied by justifications for budget increases, including detailed expected benefits. | 4.84 | 0.36 | most |
| 6. Educational institutions distribute internal budgets in a consistent and interconnected manner through the chain of command. | 4.83 | 0.37 | most |
| 7. Educational institutions prepare budgets in advance for year-to-year plans and projects. | 4.9 | 0.29 | most |
| 8. Educational institutions systematically link operational data with spending patterns to improve budget allocation. | 4.87 | 0.33 | most |
| Total average | 4.82 | 3.02 | most |
| Opinions of Practitioners Regarding the Calculation of Production Costs | | | |
| Practitioner Opinion | \bar{X} | S.D. | Level |
| 1. Educational institutions allocate budgets focusing on output and cost of output. | 4.81 | 0.39 | most |

| | | | |
|--|-----------------------------|-------------|--------------|
| 2. Educational institutions specify the outputs obtained from various activities. | 4.78 | 0.41 | most |
| 3. Educational institutions provide a breakdown of total costs, including direct and indirect costs for each activity. | 4.84 | 0.36 | most |
| 4. Educational institutions have an operational plan to estimate expected income. | 4.74 | 0.44 | most |
| 5. Educational institutions use cost information for decision-making on specific activities. | 4.90 | 0.29 | most |
| 6. Educational institutions clearly use cost data to compare cost levels over time. | 4.89 | 0.31 | most |
| Total average | 4.83 | 2.20 | most |
| Financial Management Opinion | \bar{X} | S.D. | Level |
| 1. Educational institutions regularly evaluate their performance in budget control. | 4.83 | 0.37 | most |
| 2. Educational institutions manage budgets within the limits specified in the work plan/project. | 4.80 | 0.39 | most |
| 3. Educational institutions have a systematic process for transferring or changing budgets. | 4.90 | 0.29 | most |
| 4. Educational institutions maintain accurate and up-to-date accounting records. | 4.92 | 0.27 | most |
| 5. Educational institutions separate responsibilities for ledger entries and sub-accounts. | 4.90 | 0.29 | most |
| 6. Educational institutions have an approval system for monitoring and recording budget disbursement. | 4.91 | 0.28 | most |
| Total average | 4.88 | 1.89 | most |

The results from Table 4 reveal that the opinions of budget management practitioners, particularly regarding strategic outcomes in educational institutions, indicate that the overall mean for budget planning is 4.82 with a standard deviation of 3.02, at the highest level. The highest individual mean in this category was 4.90, with a standard deviation of 0.29, followed by 4.87 with a standard deviation of 0.33.

Regarding the calculation of production costs, the overall mean was 4.83 with a standard deviation of 2.20, at the highest level. The highest mean was 4.90 with a standard deviation of 0.29, followed by 4.89 with a standard deviation of 0.31.

For financial management and budget control, the overall mean was 4.88 with a standard deviation of 1.89, at the highest level. The highest individual mean in this category was 4.92 with a standard deviation of 0.27, followed by 4.91 with a standard deviation of 0.28.

Conclusion and Discussion

Research Findings on "Guidelines for Enhancing Budget Management Quality in Educational Institutions: A Case Study of Suan Sunandha Rajabhat University Graduate School"

The study revealed three main aspects of budget management operations, all of which were rated at the "highest" level as follows:

Budget Planning : The findings indicated an overall mean of 4.82, with a standard deviation of 3.02, reflecting a strong, systematic approach to budget planning. The highest mean was 4.90 (SD = 0.29), followed by 4.87 (SD = 0.33), underscoring an efficient budget planning process.

Cost Calculation of Outputs : The overall mean was 4.83, with a standard deviation of 2.20, which suggests an accurate and high-quality approach to assessing production costs.

Financial Management and Budget Control : The findings showed an overall mean of 4.88, with a standard deviation of 1.89, indicating rigorous and effective financial and budget control.

Comparison with Related Research by Wachiraporn Napon & Dr. Tawatchai Suphuan: In their study on "Personnel Participation in Managing the Annual Budget of the Demonstration School, Suan Sunandha Rajabhat University," the results showed that administrators place great importance on personnel participation in budget management. Factors influencing this participation across four areas—budget formulation, budget approval, budget administration, and budget control—were rated at the "highest" level, indicating an integrated and cooperative approach to budget management within the institution.

The research findings suggest that enhancing the quality of budget management in educational institutions should emphasize structured approaches to planning, cost calculation, and budget control.

Recommendations

From the research, guidelines for developing the quality of budget management in educational institutions are proposed:

1. There should be supervision and consultation regarding all three aspects of budget management, with an emphasis on understanding and importance.
2. Technology should be used in budget management to ensure accuracy, timeliness, and verification for decision-making in urgent situations.
3. Personnel at all levels should enhance their understanding of rules and regulations related to their responsibilities and strive to further develop their skills. Creating awareness and fostering responsibility within the organization is key.
4. Government policies that rush budget spending without flexibility may lead to inefficient use of resources, resulting in ineffective projects.
5. Budget plans should be followed as intended, without unnecessary changes, as altering the spending plan can affect operations.

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