

Independent Study Title	Need of Northern Handicraft Manufacturers and Exporters Towards Using Managerial Accounting Information
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ABSTRACT

This research aims to study the need for managerial accounting information of handicraft products production and export entrepreneurs in the northern region. The concept of management process: planning, directing, controlling and making decision and the need of managerial accounting information in each of process was used. For data collection, the questionnaires were carried out and distributed to 131 members of northern handicrafts manufacturer and exporters association, of which returning 93 responses. This study found that the responses had a need for managerial accounting information in all process of management at high level. For each process, entrepreneurs showed the need for managerial accounting information at the highest level as follows: for planning purpose, entrepreneurs needed to use information to determine the goals regarding profit and return at the highest level. For directing purpose, entrepreneurs needed to use information to evaluate the performance of each staff in order to see whether he/she was successful in working to achieve the goal at the highest level. For controlling purpose, entrepreneurs needed information from financial report to analyze liquidity, efficiency, profitability, solvency, and return to owners at the highest level. For the final part of decision making, entrepreneurs needed accounting information to make a long-term decision. Therefore, the suggestions for this study were the northern handicrafts manufacturer and exporters association should arrange the training curriculum to provide the knowledge managerial accounting. Moreover, database of managerial accounting package program should also be arranged for the members to use co-operatively.