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MANAGEMENT DEVELOPMENT PROGRAM FOR
RURAL BUSINESS GROUPS
FINAL REPORT

SUBMITTED TO

INSTITUTE FOR MANAGEMENT EDUCATION FOR THAILAND
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BY

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1

Management Development Program for
Rural Business Groups

Final Report

1. Introduction

The Management Development Program for Rural Business Groups is funded by the USAID through the Institute for Management Education for Thailand (IMET). The program started in January, 1983 and is scheduled to end in December, 1983. The main objective of the program is to develop business training program for the management of rural agri-business group. In addition, the findings regarding the problems, needs, and opportunities of the management of each type of the rural groups will be provided to IMET and relevant agencies of the Royal Thai Government, to be used in identifying and developing appropriate policies and programs for the rural business sector.

The purpose of this report is to summarize the procedure of the Management Development Program for Rural Business Groups. This report is divided into 3 parts : preliminary study, program development and training and program revision.

2. Preliminary Study

The field work of the study was carried out at Kanchanaburi and Supanburi provinces during February 11-14, 1983. Part of the information contained in this report is from the study conducted by the Committee for Rural Business Development Program at Petburi province in 1982.

2.1 Approach & Scope

The objective of the preliminary study was to provide business data and analysis necessary to identify the problems, needs, and opportunities of the agri-business section. The result provided by this phase will be used in the Program Development and Training phases. As planned, the preliminary study was based on information from both primary and secondary sources. That is, the primary information was collected through on-the-spot observations and interviews. The secondary information was collected through library research and from various government agencies. The approach of the study was through the following steps:

- (1) reviewed the various reports and documents concerning the rural groups in order to be familiarized with their policies and objectives,
- (2) interviewed relevant government officials from various agencies that initiated the agri-business groups,
- (3) conducted field works on a sample of agri-business groups at Kanchanaburi and Supanburi provinces. Interviewed key management of the groups as well as the local government officials concerned.

2.2 Findings

In general, the study revealed that the problems and needs of all three types of groups are similar. Although, the type of training programs needed by these groups are slightly different. The small difference is in the detail of each of the training topics. That is, all types of agri-business groups do require training programs with same course structure. However, the detail in each of the topics such as: examples, cases, and the depth of the presentation, should be adjusted to fit the nature and the activities of each type of the rural groups. The highlights of the findings have been capsulized below into the following areas:

1. Accounting
 - 1.1 unable to prepare Financial Statement
 - 1.2 lack of inventory control system
 - 1.3 do not have dividend policy
2. Finance
 - 2.1 inadequate operating funds (from both internal and external sources)
 - 2.2 lack of cash control system
 - 2.3 unable to collect loan payments effectively
3. Management
 - 3.1 lack of business administration skills in general
 - 3.2 cannot always find volunteers to manage the groups
 - 3.3 lack of common understandings and experiences in working as a team
 - 3.4 lack of long-term planning
4. Marketing
 - 4.1 cannot always find market for the farm products
 - 4.2 unstable prices of farm products
 - 4.3 members cannot unite together well enough to have any bargaining power in selling their products
 - 4.4 ineffective purchasing methods (for rural groups retail stores).

2.3 Recommendations for Program Development & Training

The training programs should stress application more than theoretical concepts so that the participants can readily apply what they have learned to their works. The class size should be kept as small as possible in order to enhance effective training. In addition, the program should include workshops to enable the participants to

work on cases and relevant exercises. Also, audio visual equipments should be used, when applicable, throughout the training sessions. The training program should consist of the following topics:

1. Accounting
 - 1.1 Accounting Concept
 - 1.2 Internal Control (Cash & Inventory)
 - 1.3 Financial Statement
2. Finance
 - 2.1 Financial Planning
 - 2.2 Budgeting
 - 2.3 Working Capital Management
 - 2.4 Credit Management
 - 2.5 Dividend Policy
3. Management
 - 3.1 Management Concept
 - 3.2 Management Function
 - 3.3 Team-work
4. Marketing
 - 4.1 Marketing Concept
 - 4.2 Agricultural Marketing
 - 4.3 Retailing

3. Program Development and Training

3.1 When & where

The training was held at Hua-hin Railway Hotel, Prachuapkhiri-khan, for Savings for Independent Production Organization during May 17-20, 1983; and for Agricultural Cooperatives and Agricultural Associations (each group separately) during May 23-26, 1983. The opening ceremony on May 17, 1983 was conducted by H.E. John Gunther Dean, the ambassador of the United States of America.

3.2 Participants

The participants consist of the managements of the rural business groups of medium size, having very active activities from Supanburi, Rajburi, Kanchanaburi, Petburi, and Prachuapkhirikhan provinces. Also, in order to make the training most useful, some government officials who are the trainers and the advisors of these groups were also invited to participate in the training programs. The participants (total of 139 persons) can be divided according to the types of group and are summarized in the table below.

Savings for Independent Production Organization

Managements	41	persons
Government Officials	<u>5</u>	"
	<u>46</u>	"

Agricultural Cooperatives

Managements	38	persons
Government Officials	<u>10</u>	"
	<u>48</u>	"

Agricultural Associations

Managements	40	persons
Government Officials	<u>5</u>	"
	<u>45</u>	"

3.3 Training

The materials for the training were developed according to the problems and needs identified in the preliminary study phase of the program. That is, the training programs stress application more

than theoretical concepts (see Appendix 3.1, 4.1 and 5.1). In addition, specific accounting system was designed for Savings for Independent Production Organization (see Appendix 3.3). Also, the class size was kept small by provide the training for each of the rural groups separately. The contents of the training were developed, according to the findings from the preliminary study, as followed :

Introduction to Business Administration	1.0	hour(s)
Management	3.5	"
Accounting	10.0	"
Marketing	3.0	"
Finance	<u>6.5</u>	"
	<u>24.0</u>	"

4. Program Revision

4.1 Approach & Scope

The program revision was conducted through the follow-up scheme during July 15 - August 15, 1983. The committee visited all participants at their activity centers in the villages so as to see how much they understood the contents of each training topic and how they applied the knowledge obtained from the first training session into practice. Additional explanation and suggestion were also given in order to reinforce their understanding of the knowledge and its application. Finally, the program curriculum was carefully revised to best suit the needs of the rural agri-business groups with the aim at enabling them to operate their business more efficiently by themselves.

4.2 Findings

Visits by the program staff members to activity centers of all participant groups were made during the weekends for five consecutive weeks so as to see how they applied the knowledge they had learned from the training into practice. The results are summarized below into the following areas :

1. Accounting

- 1.1 able to analyse the transactions.
- 1.2 able to record transactions and prepare properly required documents.
- 1.3 understand the effect of transactions on related accounts.
- 1.4 unable to prepare financial statement.
- 1.5 need a training with emphasis on accounting workshop.

2. Finance

- 2.1 lack of financial planning.
- 2.2 unable to make cash flow.

3. Management

- 3.1 lack of cooperative working effort
- 3.2 cannot always find volunteers to manage the groups.

4. Marketing

- 4.1 lack of managing knowledge (for rural groups retail stores) and technique in goods displaying.
- 4.2 lack of knowledge in agricultural marketing.

4.3 Recommendations for Program Development and Training Agricultural Cooperatives

This training is a revision of the first training session with some additional knowledge of accounting. It is essential that the trainees should be able to understand the interpretation of financial statements. In addition, the technical knowledge of marketing management for Agricultural Co-operatives must be given along the line with exporting and goods-packing concepts.

Savings for Independent Production Organization and Agricultural Associations.

In order to make sure that the participants will be able to transfer their knowledge gained from the training into real practice properly, all participants must be divided into smaller groups for tutorial hours. Exercises and cases used in the tutorial classes will be taken and adapted from general problems discovered through the follow-up scheme after the first training session. As for marketing knowledge, emphasis will be given to agricultural marketing and retail store management.

4.4 Program Development and Training

4.4.1 When & where

The training was held at the Rose Garden Hotel, Nakhonpatom, for Agricultural Cooperatives during August 18-20, 1983, for Savings for Independent Production Organization during October 17-19, 1983 and for Agricultural Associations during October 20-22, 1983. The opening ceremony on August 18, 1983 was conducted by H.E. Dr. Chaovana Na Sylavanta, Chairman of the Board, IMET and on October 17 and 20, 1983 was conducted by Professor Nongyao Chaiseri, Rector of Thammasat University.

4.4.2 Participants

All participants were those attending the previous training session except some who finished their term of office as management of the group during the training period. Additional observers were those considered, by the training staff, beneficial to the program in acting as future local representatives (see Appendix 6).

The total number of participants is 151 and they are classified as follows :

Agricultural Cooperatives

Managements	43	persons
Government Officials	<u>14</u>	"
	<u>57</u>	"

Savings for Independent Production Organization

Managements	34	persons
Government Officials	<u>14</u>	"
	<u>48</u>	"

Agricultural Associations

Managements	40	persons
Government Officials	<u>6</u>	"
	<u>46</u>	"

4.4.3 Training

In the training process, emphasis was given to self-studying approach with guidance and suggestion from the trainers for most topics except accounting which requires regular practices in order to apply the knowledge into practical use (see Appendixes 3.2, 4.2 and 5.2). The training materials were also designed to fit their village.

Conclusion

From our general study of the program through on-the-spot close observation, follow-up scheme, and others, it is believed that a training program structure with a double training session is most suitable for the trainees since the first training session provides an opportunity for the trainees to apply their knowledge obtained from the training into practice; after a follow-up scheme and careful analysis of their existing problems that follow, a revision program for the second training session will be made to fit the real needs and activities of the trainees. It is also believed that the participation of those government officials in the training program will increase a number of well-trained personnel in business operation thereby increasing the efficiency of the agri-business management.

One of the main problems facing these agri-business groups is their insufficient knowledge of accounting system. Therefore it is planned that a number of specifically trained students in accounting system for agri-business groups will be sent to activities centers of all agri-business groups for a week's consultation and advice under the guidance and supervision of the program staff members.

Appendixes

Appendix 1 Committee for Rural Business Development Project

2 Seminar Leaders

Savings for Independent Production Organization

3.1 Training Schedule : First Session

3.2 Training Schedule : Second Session

3.3 Accounting System

Agricultural Associations

4.1 Training Schedule : First Session

4.2 Training Schedule : Second Session

Agricultural Cooperatives

5.1 Training Schedule : First Session

5.2 Training Schedule : Second Session

6 Local Representatives

Appendix 1

Committee for Rural Business Development Project

1. Naengnoi Chai-onnom

Associate Dean

Assistant Professor of Accounting

2. Sunee Sakranant

Associate Dean

Associate Professor of Finance and Banking

3. Poonsup Ramanata

Assistant Professor of Finance and Banking

4. Pusdee Rumakhom

Assistant Professor of Personnel Management

5. buarat Srinil

Senior Lecturer in Marketing

6. Vachira Wuthijumnong

Senior Lecturer in Industrial Management

7. Fongjittima Linthao

Senior Lecturer in Finance and Banking

8. Panjarasee Sornchai

Lecturer in Accounting

Appendix 1 (Con't)

9. Srisomruk Intojunyong
Lecturer in Industrial Management
 10. Supanee Teerawatporn
Lectuter in Personnel Management
 11. Siriluk Tuntunsombat
Lecturer in Accounting
 12. Mr. Opas Sothiluk
Senior Lecturer in Accounting
-

Appendix 2

Seminar Leaders

1. Dr. Swana Pornputtkul
Assistant Professor of Humanity
Assistant Dean
Faculty of Humanity, Srinakarinvirote University
Part time Lecturer, MBA Program Thammasat University
2. Somyos Navekarn
Assistant Professor of Personnel Management
Assistant Vice Rector, Thammasat University
3. Pusdee Rumakhom
Assistant Professor of Personnel Management
4. Dr. Chermsak Pintong
Assistant Professor of Economics
5. Sutin Pahukul
Manager
Agricultural Cooperative, Muengmeanburi Co., Ltd.
6. Jirapa Tosomboon
Assistant Professor of Marketing
7. Yandhet Thongsima
Assistant Professor of Marketing

Appendix 2 (Con't)

8. Buarat Srinil
Senior Lecturer in Marketing
9. Kitti Siripullop
Senior Lecturer in Marketing
10. Naengnoi Chai-onnom
Assistant Professor of Accounting
Associate Dean
11. Arunee Yangtara
Assistant Professor of Accounting
Director, Continuing Education Program in Business
12. Raweevan Peeyayophanakul
Assistant Professor of Accounting
13. Sunee Sakranant
Associate Professor of Finance and Banking
Associate Dean
14. Prayad Chanpuang
Senior Lending Officer
Agricultural Credit Center
Bangkok Bank Ltd.

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Appendix 2 (Con't)

15. Sudsom Chomchalam

Senior Lending Officer

Bangkok Bank Ltd.

16. Frapoch Mayura

Assistant Professor of Finance and Banking

Head, Finance and Banking Department

17. Jaruporn Viyanant

Assistant Professor of Finance and Banking

Assistant Vice Rector, Thammasat University

18. Fongjittima Hinthao

Senior Lecturer in Finance and Banking

19. Poonsup Ramanata

Assistant Professor of Finance and Banking

Appendix 3.1

Savings for Independent Production Organization

Training Schedule : First Session

Tuesday May 17, 1983

11:00 - 11:30 am	Registration
11:30 - 12:00 am	Opening Ceremony
12:00 - 1:30 pm	LUNCH
1:30 - 2:30 pm	Program Introduction

Management

2:30 - 3:30 pm	Concept in Management
3:30 - 4:30 pm	COFFEE BREAK
4:00 - 5:00 pm	Manager : Role and Functions
6:00 - 7:00 pm	DINNER
7:00 - 8:30 pm	Team Work : Game & Workshop

Wednesday May 18, 1983

Accounting

8:00 - 10:00 am	The data processing cycle in accounting & accounting concepts
10:00 - 10:30 am	COFFEE BREAK
10:30 - 12:00 am	The data processing cycle in accounting & accounting concepts
12:00 - 1:30 pm	LUNCH

Accounting (con't)

1:30 - 3:00 pm The data processing cycle in accounting
& accounting concepts

3:00 - 3:30 pm COFFEE BREAK

3:30 - 5:00 pm Accounting system to achieve objectives
of Savings for Independent Production
Organization

- Accounting for Cash
- Accounting for Accounts Receivable

6:00 - 8:00 pm DINNER, Game & Workshop

Thursday May 19, 1983

Accounting (Con't)

8:00 - 10:00 am - Accounting for Inventories
- Accounting for Fixed Assets

10:00 - 10:30 am COFFEE BREAK

10:30 - 12:00 am - Recording Revenues and Expenditures
- Preparing Financial Statements

12:30 - 1:30 pm LUNCH

Marketing

1:30 - 3:00 pm Introduction : Market VS Marketing
Analysis of Agricultural Marketing Problems

- Functional Approach
- Institutional Approach
- Commodity Approach
- 4 P's Approach

3:00 - 3:30 pm	COFFEE BREAK
3:30 - 5:00 pm	Marketing Cost Market Analysis Retailing Management
6:00 - 8:00 pm	DINNER, & Workshop

Friday May 20, 1983

Financial Management

8:00 - 10:00 am	Working capital management : An Overview Obtaining Short - Term Funds Funds Allocation Dividend Policy
10:00 - 10:30 am	COFFEE BREAK
10:30 - 12:00 am	Cash budget for Planning and Control
12:00 - 1:30 pm	LUNCH
1:30 - 2:00 pm	Techniques and tools for Agricultural Credit Analysis & Collection Procedure
2:00 - 3:00 pm	Case Study (Small Group Discussion)
3:00 - 3:30 pm	COFFEE BREAK
3:30 - 5:00 pm	Case Study (Presentation & Discussion)
6:00 - 8:00 pm	DINNER & Closing Ceremony

Appendix 3.2

Savings for Independent Production Organization

Training Schedule : Second Session

Monday October 17, 1983

11:00 - 11:30 am	Registration
11:30 - 12:00 am	Opening Ceremony
12:00 - 1:30 pm	LUNCH
	<u>Whole Group</u>
	<u>Management</u>
1:30 - 3:00 pm	Behavioral Science in Business
3:00 - 3:30 pm	COFFEE BREAK
3:30 - 5:00 pm	Behavioral Science in Business (Con't)
5:00 - 7:00 pm	DINNER
7:00 - 8:30 pm	Management Games

Tuesday October 18, 1983

	<u>Small Groups</u>	
	<u>Accounting</u>	<u>Marketing</u>
8:30 - 10:00 am	- The Data Processing Cycle in Accounting - Adjusting Entries	Management Techniques in Agri-business Marketing
10:00 - 10:30 am	COFFEE BREAK	

Small Groups

	<u>Accounting</u>	<u>Marketing</u>
10:30 - 12:00 am	- Closing Entries	Management
	- Preparing Financial Statements	Techniques in Agri-business Marketing (con't)
12:00 - 1:30 pm	LUNCH	

Whole Group

Finance

1:30 - 3:00 pm	Interpretation of Financial Statements
3:00 - 3:30 pm	COFFEE BREAK
3:30 - 5:00 pm	Financial Statement Analysis
5:00 - 7:00 pm	DINNER
7:00 - 8:30 pm	Slide show of goods display in various retail stores and discussion in retailing management

Wednesday October 19, 1961

Small Group

	<u>Accounting</u>	<u>Financial Management</u>
8:30 - 10:00 am	Work shop	Financial Planning
		- short term
		- long term
10:00 - 10:30 am	COFFEE BREAK	
10:30 - 12:00 am	Work shop (con't) Preparing Cash Budget	
12:00 - 1:30 pm	LUNCH & Closing Ceremony	

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Appendix 3.3

Savings for Independent Production Organization

Accounting System

All participants of the program are divided into 14 groups from five different provinces. From over preliminary study it is discovered that their main problem is that of accounting. Their former accounting system is impractical and too complicated for farmers and those involved in their activities. Therefore a new and simple accounting system which allows efficient internal control has been designed for practical use. This new accounting system will also supply the recorded data for the preparation of financial statement as the closing of the accounting period.

Documents

Two types of document forms for recording transactions were designed for use as follows :

1. Receipt Voucher to be used for recording cash receipts.(See attach 1).
2. Payment Voucher to be used for recording cash payment; when cash payment is made, a receipt must be attached to payment voucher and in case, a receipt of cash payment is unavailable this payment voucher with a signature of recipient can be used as documentary proof of disbursement instead (see Attach 2).

In order to increase the efficiency of inventory control for the rural business groups, a stock card has been designed for use in recording transactions of former products (see Attach 3).

In making the accounting system less complicated for the farmers, a general journal is omitted and documents of transactions will be used instead and later recorded in a general ledger; a financial statement shall be made at the closing of the accounting period.

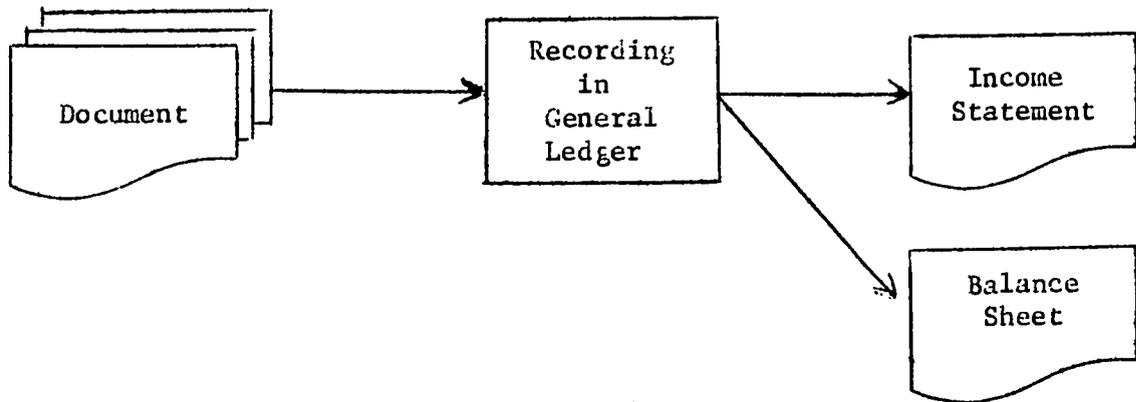


Chart of Accounts

10 Assets

- 11 Cash
- 12 Account Receivables - members
- 13 Fixed Asset

20 Liabilities

- 21 Loan from members

30 Capital

- 31 Promissing Savings
- 32 Retained Earnings
- 33 Profit and Loss

40 Revenue

- 41 Retail Income
- 42 Members' fee
- 43 Interest Income

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50 Expenses

- 51 Travelling Expenses
- 52 Stationary
- 53 Interest Expenses
- 54 Depreciation-fixed Asset
- 55 Repairs
- etc.

Financial Statement :

There are two kinds of financial statement

1. Income Statement.
2. Balance Sheet.

Remarks :

A detailed guidebook of accounting was published as training material and distributed to all participants.

Attach 1

RECEIPT VOUCHER

No.

Received From	Date/...../.....
Address	
.....	

Account to be Credited	A/C Code	Particulars	Reference	Amount
Total (Debit Cash)				

..... (.....) Payer/...../..... (.....) Recipient/...../..... (.....) Book Keeper/...../.....
--	--	--

PAYMENT VOUCHER

No.

Paid to Address	Date
---	------------

Account to be Debited	A/C Code	Particulars	Reference	Amount
Total (Credit Cash)				

..... (.....) Preparer/...../..... (.....) Approval/...../..... (.....) Recipient/...../..... (.....) Book keeper/...../.....
---	---	--	--

STOCK CARD

No.

Page

Name Code Unit	Location Maximum Amount Minimum Amount
--	--

Date	Ref.	Purchase			Sale			Balance			Remark
		Quantity	Unit Price	Total	Quantity	Unit Price	Total	Quantity	Unit Price	Total	

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Appendix 4.1

Agricultural Associations

Training Schedule : First Session

Monday May 23, 1983

11:00 - 11:30 am	Registration
11:30 - 12:00 am	Opening Ceremony
12:00 - 1:30 pm	LUNCH
1:30 - 2:30 pm	Program Introduction

Management

2:30 - 3:30 pm	Concept in Management
3:30 - 4:00 pm	COFFEE BREAK
4:00 - 5:00 pm	Manager : Role and Functions
6:00 - 7:00 pm	DINNER
7:00 - 8:30 pm	Team Work : Game & Workshop

Tuesday May 24, 1983

Accounting

8:00 - 10:00 am	The data processing cycle in accounting & accounting concepts
10:00 - 10:30 am	COFFEE BREAK
10:30 - 12:00 am	The data processing cycle in accounting & accounting concepts
12:00 - 1:30 pm	LUNCH

Accounting (Con't)

- 1:30 - 3:00 pm The Data processing cycle in accounting
 & accounting concepts
- 3:00 - 3:30 pm COFFEE BREAK
- 3:30 - 5:00 pm Accounting system to achieve objectives of
Agricultural Associations
- Accounting for Cash
 - Accounting for Accounts Receivable
- 6:00 - 8:00 pm DINNER, Game & Workshop

Wednesday May 25, 1983

Accounting (Con't)

- 8:00 - 10:00 am - Accounting for Inventories
- Accounting for Fixed Assets
- 10:00 - 10:30 am COFFEE BREAK
- 10:30 - 12:00 am - Recording Revenues and Expenditures
- Preparing Financial Statements
- 12:30 - 1:30 pm LUNCH

Marketing

- 1:30 - 3:00 pm Introduction : Market VS Marketing
- Analysis of Agricultural Marketing Problems
- Functional Approach
 - Institutional Approach
 - Commodity Approach
 - 4P's Approach

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3:00 - 3:30 pm COFFEE BREAK

3:30 - 5:00 pm Marketing Cost

 Market Analysis

 Retailing Management

6:00 - 8:00 pm DINNER, & Workshop

Thursday May 26, 1983

Financial Management

8:00 - 10:00 am Working capital management : An Overview

 Obtaining Short - Term Funds

 Funds Allocation

 Dividend Policy

10:00 - 10:30 am COFFEE BREAK

10:30 - 12:00 am Cash budget for Planning and Control

12:00 - 1:30 pm LUNCH

1:30 - 2:00 pm Techniques and tools for Agricultural

 Credit Analysis & Collection Procedure

2:00 - 3:00 pm Case Study (Small Group Discussion)

3:00 - 3:30 pm COFFEE BREAK

3:30 - 5:00 pm Case Study (Presentation & Discussion)

6:00 - 8:00 pm DINNER & Closing Ceremony

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Appendix 4.2

Agricultural Associations

Training Schedule : Second Session

Thursday October 20, 1963

11:00 - 11:30 am Registration
11:30 - 12:00 am Opening Ceremony
12:00 - 1:30 pm LUNCH

Whole group

Management

1:30 - 3:00 pm Behavioral Science in Business
3:00 - 3:30 pm COFFEE BREAK
3:30 - 5:00 pm Behavioral Science in Business (Con't)
5:00 - 7:00 pm DINNER
7:00 - 8:30 pm management Games

Friday October 21, 1963

Small Groups

	<u>Accounting</u>	<u>Marketing</u>
8:30 - 10:00 am	- The Data Processing Cycle in Accounting - Adjusting Entries	Management Techniques in Agri-business Marketing
10:00 - 10:30 am	COFFEE BREAK	

Small Groups

	<u>Accounting</u>	<u>Marketing</u>
10:30 - 12:00 am	- Closing Entries	Management
	- Preparing Financial Statements	Techniques in Agri-business Marketing (con't)
12:00 - 1:30 pm	LUNCH	

Whole Group

Finance

1:30 - 3:00 pm	Interpretation of Financial Statements
3:00 - 3:30 pm	COFFEE BREAK
3:30 - 5:00 pm	Financial Statement Analysis
6:00 - 7:00 pm	DINNER
7:00 - 8:30 pm	Slide show of goods display in various retail stores and discussion in retailing management

Saturday October 22, 1983

Small Groups

	<u>Accounting</u>	<u>Financial Management</u>
8:30 - 10:00 am	Work shop	Financial Planning - short term - long term
10:00 - 10:30 am	COFFEE BREAK	
10:30 - 12:00 am	Work shop (con't)	Preparing Cash Budget
12:00 - 1:30 pm	LUNCH & Closing Ceremony	

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Appendix 5.1

Agricultural Cooperatives

Training Schedule : First Session

Monday May 23, 1983

11:00 - 11:30 am	Registration
11:30 - 12:00 am	Opening Ceremony
12:00 - 1:30 pm	LUNCH
1:30 - 2:30 pm	Program Introduction

Management

2:30 - 3:30 pm	Concept in Management
3:30 - 4:00 pm	COFFEE BREAK
4:00 - 5:00 pm	Manager : Role and Functions
6:00 - 7:00 pm	DINNER
7:00 - 8:30 pm	Team Work : Game & Workshop

Tuesday May 24, 1983

Accounting

8:00 - 10:00 am	The data processing cycle in accounting & accounting concepts
10:00 - 10:30 am	COFFEE BREAK
10:30 - 12:00 am	The data processing cycle in accounting & accounting concepts
12:00 - 1:30 pm	LUNCH

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Accounting (Con't)

- 1:30 -- 3:00 pm The data processing cycle in accounting
 & accounting concepts
- 3:00 -- 3:30 pm COFFEE BREAK
- 3:30 -- 5:00 pm Accounting system to achieve objectives of
 Agricultural Cooperatives
- Accounting for Cash
 - Accounting for Accounts Receivable
- 6:00 -- 8:00 pm DINNER, Game & Workshop

Wednesday May 25, 1983

Accounting (con't)

- 8:00 -- 10:00 am - Accounting for Inventories
 - Accounting for Fixed Assets
- 10:00 -- 10:30 am COFFEE BREAK
- 10:30 -- 12:00 am - Recording Revenues and Expenditures
 - Preparing Financial Statements
- 12:30 -- 1:30 pm LUNCH

Marketing

- 1:30 -- 3:00 pm Introduction : Market VS Marketing
 Analysis of Agricultural Marketing Problems
- Functional Approach
 - Institutional Approach
 - Commodity Approach
 - 4 P's Approach

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3:00 -- 3:30 pm COFFEE BREAK
3:30 - 5:00 pm Marketing Cost
 Market Analysis
 Retailing Management
6:00 - 8:00 pm DINNER, & Workshop

Thursday May 26, 1983

Financial Management

8:00 - 10:00 am Working capital management : An Overview
 Obtaining Short -- Team Funds
 Funds Allocation
 Dividend Policy
10:00 - 10:30 am COFFEE BREAK
10:30 - 12:00 am Cash budget for Planning and Control
12:00 - 1:30 pm LUNCH
1:30 - 2:00 pm Techniques and tools for Agricultural
 Credit Analysis & Collection Procedure
2:00 - 3:00 pm Case Study (Small Group Discussion)
3:00 - 3:30 pm COFFEE BREAK
3:30 - 5:00 pm Case Study (Presentation & Discussion)
6:00 - 8:00 pm DINNER & Closing Ceremony

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Appendix 5.2
Agricultural Cooperatives
Training Schedule : Second Session

Thursday August 18, 1983

11:00 - 11:30 am Registration
11:30 - 12:00 am Opening Ceremony
12:00 - 1:00 pm LUNCH

Management

1:00 - 3:00 pm -- Leadership and Motivation
 -- Human Relations
3:00 - 3:30 pm COFFEE BREAK

Marketing

3:30 - 5:30 pm Techniques for Marketing Management
 of Agricultural Cooperatives
6:30 - 7:30 pm DINNER
7:30 - 9:00 pm Slide Presentation and Discussion of
 Marketing Management of Agricultural
 Cooperatives

Friday August 19, 1983

Accounting

8:30 - 10:00 am The Data Processing Cycle in Financial Statements
 - Adjusting Entries
 - Preparing Financial Statements
10:00 - 10:30 am COFFEE BREAK
10:30 - 12:00 am Interpretation of Financial Statements
12:00 - 1:30 pm LUNCH

Appendix 5.2 (Con't)

Financial Management

1:30 - 3:00 pm Criterior for Financial Performance
 - Financial Ratios
 - Credit Analysis

3:00 - 3:30 pm COFFEE BREAK

3:30 - 5:00 pm Financial Statement Analysis

6:00 - 6:00 pm DINNER, Management Games

Saturday August 20, 1983

8:00 - 10:00 am Working Capital Management
 - Short-term and Medium-term Planning

10:00 - 10:30 am COFFEE BREAK

10:30 - 12:00 am - Preparing Cash Budget

12:11 - 1:30 pm LUNCH & Closing Ceremony

Appendix 6

LOCAL REPRESENTATIVES

The Committee for Rural Business Development Project, Faculty of Commerce and Accountancy, Thammasat University has coordinated with some Government officials, the advisors of the target rural business groups, both working in central Bangkok and in the villages. Particularly, the officials working with rural managers were invited to participate in the training programs held at Hua-Hin Railway Hotel and also at Rose Garden hotel during May and August 1983, in order that they could observe what the rural managers learned. Consequently, they will be able to advise the rural managers when they have problems in implementing the knowledge obtained from the training at their villages.

In addition, the Committee has considered how to implement Professor Leavitt's suggestion for having educational institutions in target regions as representative. This will be effectively carried out in rather long - run operation. To best utilize present situation, the Committee has made an arrangement for the government officials participating the training to be a representative in each rural region. Following is the list of those officials and their responsibility regions.

Agricultural Cooperatives

Co - Operative Promotion Department

1. Mr. Somboon Chantaporn	Bangkok
2. Mr. Somchai Sukomboon	"
3. Mr. Anan Longsuwan	"
4. Mr. Annuay Yenbammung	Pethuri
5. Mr. Anuwat Kamnau	"
6. Miss Poonsuk Taisuwat	"
7. Mr. Anant Aranyapan	Prachuapkhirkhan

Appendix 6 (Con't)

8. Mr. Taweedej Muengkirut	Prachuapkhirikhan
9. Miss Sirasa Suthipiboon	"
10. Mrs. Ngammit Kithichaidej	Supanburi
11. Mr. Boonchu Chusoon	Kanchanaburi
12. Mr. Pakon Utanwuthipong	Rajburi
13. Mr. Nirandon Montonpanyakul	"

Agricultural Associations

Agriculture Extension Department

1. Mr. Preecha Duengsasithorn	Bangkok
2. Mr. Prateep Chandumrong	Rajburi
3. Mr. Fun Khemklad	Phetburi
4. Mr. Jaturakorn Thongprapai	Kanchanaburi
5. Mr. Prakit Kamutchart	Suphanburi
6. Mr. Chaovalit Prasongsom	Prachuapkhirikhan

Savings for Independent Production Organization

Community Development Department

1. Mr. Chalermchai Hongsemat	Bangkok
2. Mr. Niyom Tongpenyai	"
3. Mrs. Piyanat Hengsomboon	Ta Yang District, Petburi
4. Miss Jamjun Chuenchai	Kaoyoi District, Petburi
5. Mr. Prasit Srimoontri	Mueng District, Petburi
6. Mr. Anusorn Brinuan	Cha-um District, Petburi
7. Mr. Fairroj Unkanurakpan	Banlaem District, Petburi
8. Mr. Adisorn Aphiratanaphan	Banlad District, Petburi
9. Mrs. Juree Banterngjit	Mueng District, Petburi
10. Mrs. Supara Narksutti	Franburi District, Phachuepkhirikhan
11. Mr. Yathaphoom Sukphinit	Mueng District, Supanburi
12. Mr. Jin Sompongcharoen	Paktor District, Rajburi

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