

## ACCOUNTING MANAGEMENT PARADIGMS OF COMMUNITY ENTERPRISES AFFECT EFFICIENT BUSINESS PERFORMANCE

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**Abstract.** Accounting management is critical to success, as it can provide useful information for business planning of community enterprises. This paper examined how accounting management paradigms of community enterprises affect efficient business performance, which was carried out using mixed methods qualitative from document analysis, interviews, exchange of learning, and lessons learned among 30 key informants. The quantitative survey by questionnaire among 414 samples into the methods. Wherein, the accounting management paradigms have 6 elements planning, accounting controls, decision-making, command, cost management, and performance success in business operations. The causal relationship of accounting management paradigms to effect efficient business performances has a positive relationship with significant direct and indirect influences. While, the impacts of the guidelines for driving accounting management in creating potential and competitiveness of providing knowledge and support assist in setting up a system for storing financial documents for efficient business performance.

**Keywords:** Accounting management paradigms, community enterprises, efficient business performance.

### 1. Introduction

Today's business situation changes continuously and rapidly. Until sometimes it cannot be predicted. Due to various external factors that lead to this happening, e.g., economy, society, culture, technology, sellers, production factors, competitors, customers, etc. The situation has affected the operations of community enterprises positively and negatively. An obvious example is the change from digital technology that creates innovation and new business models that entered the competition [1]. This situation has wide-ranging effects in many dimensions, especially, the economic aspect that has caused a global recession, including the context of society and the new normal way of life. However, the business must continue to operate sustainably. They improve business procedures to keep up with external changes to gain a competitive advantage including planning, accounting controls, decision-making, command, and cost management [2]. Helping the businesses maintain sales and profits, and gain new customers, regardless of the external situation. When a business has a competitive advantage, business performance will naturally improve. A good performance results from the competitive advantage of the business, it is caused by many factors and varies according to the context of each business. Operating a business in a form under the name of a community enterprise is a joint operation of people in the community who have ties and a way of life, together the aim is to create income and self-reliance among families, communities, and between communities [3]. Emphasis on using the cultural capital of wisdom and

existing local factors developed into goods and services, community enterprises are therefore a link between the economic foundations of cultural capital to develop in stages and form community economic groups within the context of the environment in each place. If community enterprises are sufficiently prepared, they can develop into small and medium-sized enterprises that help bring the economy based on cultural capital to a sustainable competitive economy [4]. Economic activities in the form of community enterprises therefore help drive and stimulate the community economy [5], which is a strong grassroots economy, and distribute career opportunities to create jobs, generate income, and reduce the burden of expenses for the people, local people can be more self-reliant.

Therefore, community enterprises are an important component of the community economic system. Also, promoting community enterprises is the foundation of economic development for strength and sustainable growth. Meanwhile, accounting management is considered very important to the success of community enterprises, because it can provide useful information for business planning, past data can be used for future planning, and it is also a medium for linking information between various departments, and management to achieve its goals, including, executives can use information obtained from management accounting to analyze various situations to select the best course of action for operations of planning, accounting controls, decision-making, command, cost management, and performance success [6]. In this regard, the goals are 3 key areas of research questions followed;

- a) What are the accounting management paradigms of community enterprises?
- b) How do causal relationships of the accounting management paradigm of community enterprises affect efficient business performance?
- c) What are the impacts of the guidelines for driving accounting management in creating potential and competitiveness for the efficient business performance of community enterprises?

## 2. Literature Reviews

The operations of community enterprises aim to operate by using raw materials, resources, and community wisdom to create products, which the operations of community enterprises consist of, procuring materials and equipment for occupation to sell, and collecting products. products of members for further sales, and processing of the products of various production activities according to expertise, and resource conditions in each locality. Economic activities in the form of community enterprises will help drive and stimulate the community economy to spread career opportunities to create jobs, create income, and promote community enterprises as the foundation for strong community economic development [7]. Process accounting management is the process of working with documents, accounting books, and various registers. that are linked to various activities, and those activities are related to financial figures. It is necessary to record the facts as evidence from classification, distribution, and classification, using correct accounting methods and principles in processing to obtain financial statements and accounting reports. The benefits and purposes of accounting including of helping to control and preserve the assets of the business, and helping to know the operating results of the business [8]. Whether there is profit or loss, helping the financial position of the business in assets liabilities, and capital, assisting in administration, and providing useful information in planning operations, controlling business operations to be successful as intended, and recording trade transactions that occur [9]. Information obtained from the accounting system is ready for recipients to use, while it must be prepared to suit the business

operations of community enterprises to make full use of the information [10]. Therefore, accounting management is very important to the success of community enterprises by keeping records of receipts and payments. and things of monetary value in the account book regularly, in an orderly manner according to principles, including being able to display the performance and financial status of the business operations of sustainable community enterprises.

However, information obtained from management accounting must be relevant to the problem being decided, accurate and timely for use, concise and easily understood, and cost-effectiveness must be considered which is lost in the acquisition of information as well [11]. This requires information to be used in considering the success of operations in community enterprises in many aspects, consisting of achieving the goals set by the group, procurement, and use of available resources cost-effectively and adequately to meet needs, up to the operational process that has planned the operations of each department according to their duties in management and factors affecting the quality of work that affect the satisfaction of all parties [12]. Accounting management is considered important in planning estimating income, expenses, and implementing plans, it is one activity that ensures quality financial management, planning, and determining the format for presenting reports to obtain accurate, reliable, and useful information. Make decisions and follow the prescribed business operations [13]. Accounting controls in controlling product costs, and controlling business operating expenses within the budget set, preparing regular financial statement analysis reports, controlling working capital in business operations to ensure liquidity. Good, controlling the standards of performance of all personnel in operating the business appropriately, preparing investment budgets, and budgeting expenses for business operations. Also, decision-making in business operations to have a decision-making process with rules to operate the business with maximum efficiency, business operations that can support future technological advances, and command from compliance with the budget management plan, compliance with the financial control plan, allowing those responsible for accounting to prepare reports of important information for use in management, reducing costs, and various expenses. [6,8] Cost management reduces accounting work that can collect data, managing business operating costs effectively to increase returns competitiveness toward performance success in business operations [2]. Promoting and strengthening accounting management ability is an important guideline for effective business operations of knowledge and understanding of community enterprise accounting, documents, and accounting methods from records [14, 15]. Accounting according to the principles of accounting recording procedures [7]. Accounting management is the selection, recording, classification, summarization, and preparation of financial reports, using monetary units of measurement, including the interpretation of the financial reports in making the right decision of planning, accounting controls, decision-making, command, and cost management [9]. Accounting is essential to the business operations of community enterprises because accounting is considered central.

The efficient way to operate a business. In this way, the study of accounting management paradigms of community enterprises on planning in business operations, accounting controls in business operations, decision-making in business operations, command in business operations, cost management in business operations, and performance success in business operations [2, 6,7,8,9]. All 6 variables in the causal relationships of accounting management paradigms of community enterprises affect efficient business performance. The guidelines for driving accounting management in creating potential and competitiveness of providing knowledge and support Assisting in setting up a system for storing financial documents, and designating a person

responsible for financial accounting to collect information and keep accounts on a regular and continuous basis [16]. Supporting and promoting accounting for community enterprises to suit their business operations, will allow community enterprises to know the operating results, financial status, and stability of the business [17]. The information in the financial statements will be beneficial for planning and decision making, letting community enterprises know the amount of costs, and expenses incurred, being able to manage community enterprises with strength and operating stably, and having guidelines for recording financial information go in the same direction of community enterprises to be efficient and successful.

### 3. Methodology

Mixed-method research including qualitative studies from document analysis, in-depth interviews, and quantitative studies from opinion surveys to make this research complete and able to provide research results as explanations and conclusions based on the results. study. In addition, it can provide an in-depth descriptive study of accounting management paradigms of community enterprises that affect efficient business performance. Key informants from in-depth interviews such as the chairman, committees, members, entrepreneurs, and accountants 30 people, all were by purposive sampling, the samples from the opinion survey such as the chairman, committees, members, entrepreneurs, and accountants 414 people, all were by multistage random sampling of community enterprises in Chiang Rai Province, Thailand in the methods.

The tools used for data collection consisted of the interviews and questionnaire to, 1) structured accounting management paradigm of community enterprises interview, divided into 2 parts: (1) basic information, and (2) interview topics, with the interview theme being, what accounting management paradigms of enterprise communities, includes planning in business operations, accounting controls in business operations, decision-making in business operations, command in business operations, cost management in business operations, and performance success in business operations to indicators? So, the interview has items of objective congruence, 2) semi-structured the causal relationships of accounting management paradigms of community enterprises affect efficient business performance questionnaire of 5- rating scales, divided into 3 sections (1) basic information, (2) questions on 6 factors: planning in business operations, accounting controls in business operations, decision-making in business operations, command in business operations, cost management in business operations, and performance success in business operations, (3) open-ended suggestions with a reliability value of the entire questionnaire equal to 0.89 into research tools.

Data collection is first, the document analysis study as a conceptual framework, in-depth interviews with the chairman, committees, members, entrepreneurs, and accountants 30 people, to the results of the data obtained together with the information obtained from the document study were used to analyze the results in elements, sub-elements, and indicators of accounting management paradigms of community enterprises. Second, the survey by questionnaire, with the chairman, committees, members, entrepreneurs, and accountants 414 people led to an analysis of causal relationships of the accounting management paradigm of community enterprises affect efficient business performance. Third, the exchange of learning and lessons learned with the chairman, committees, members, entrepreneurs, and accountants 30 people led to an analysis of the impacts of the guidelines for driving accounting management in creating potential and competitiveness for the efficient business performance of community enterprises.

Data analysis in elements, sub-elements, and indicators of accounting management paradigms of community enterprises, and elements, and indicators the impacts of the guidelines for driving accounting management in creating potential and competitiveness for the efficient business performance of community enterprises are the qualitative studies by relying on analysis in 4 steps: 1) data organizing is the preparation of data in a condition that is ready to be analyzed which is divided into systems organized according to available information and content organization, 2) data coding is a step that follows from important messages by bringing the similar text and arranging it into the same group that has been given a code of the data and defined the definition of that code, 3) data clustering is data that is organized under the code of the data according to the steps part 2 can be grouped, and 4) finding out the relationship between data to obtain a conclusion is considering that the obtained data groups are related and logically connected. In causal relationships of the accounting management paradigm of community enterprises affect efficient business performance is a quantitative study by the statistics used to analyze data were frequency, percentage, mean, standard deviation, skewness, kurtosis, and structural equation model to analyze causal relationships to find relationships in various factors that rely on causal relationships from the conceptual framework and theory used in examining the data obtained to create relationships, by evaluating 2 parts: 1) overall model fit measure, 2) component fit measure.

**4. The Findings**

**4.1 Accounting Management Paradigms of Community Enterprises.**

The accounting management paradigms of community enterprises at a “Key” of 6 elements, consisting of 1) planning in business operations, 2) accounting controls in business operations, 3) decision-making in business operations, 4) command in business operations, 5) cost management in business operations, and 6) performance success in business operations to 28 sub-elements, and 54 indicators are shown as table 1.

*Table 1.* The elements, sub-elements, and indicators of the accounting management paradigms of community enterprises.

<b>The Elements.</b>	<b>Sub-elements.</b>	<b>Indicators.</b>
<b>1. Planning in business operations.</b>	<b>1.1 Careful planning of income and expense estimates to avoid deficits and quality financial management.</b>	<ul style="list-style-type: none"> <li>• Estimated income and expenses in budgeting help to accurately plan and forecast income and expenses that allow community enterprises to avoid deficits, and manage cash more efficiently.</li> <li>• Financial management of accounting management helps in planning how to spend money and manage debt, including, creating a cash flow statement that helps with financial management and future financial planning.</li> </ul>

	<p><b>1.2 Planning the report presentation format to include accurate, reliable, and useful information for decision-making, and business operations according to the specified goals.</b></p>	<ul style="list-style-type: none"> <li>• Accurate and reliable information in preparing accurate and reliable financial reports provides management with adequate, reliable information for decision-making.</li> <li>• Helpful for decision-making of clear and useful financial reports help to make more confident decisions, and efficiently run your business according to your goals.</li> </ul>
	<p><b>1.3 Planning to develop services in new formats to meet the needs of product buyers.</b></p>	<ul style="list-style-type: none"> <li>• Development of new services of accounting management enables cost, benefit, and cost analysis of new services, enabling effective decisions to develop and improve services.</li> <li>• Meeting buyer needs in financial data analysis helps identify buyer needs and develop services that meet them.</li> </ul>
	<p><b>1.4 Planning goals for profits, returns, and reducing business costs.</b></p>	<ul style="list-style-type: none"> <li>• Profit and return goals of budgeting and profit planning help set clear profit and return goals that can be effectively tracked.</li> <li>• Cost reduction to cost analysis and control helps to effectively reduce operating costs and increase profits.</li> </ul>
	<p><b>1.5 Planning rules and standards for providing services, and selling products to all groups of buyers.</b></p>	<ul style="list-style-type: none"> <li>• Setting rules and standards of accounting management helps to set rules, standards, and standards for providing services and products to ensure consistency, reliability, and reliability.</li> <li>• Providing services and selling products: Having clear standards helps in providing quality services and selling products, and being able to effectively respond to buyers' needs.</li> </ul>
<p><b>2. Accounting controls in business operations.</b></p>	<p><b>2.1 Controlling product costs, and utility expenses in business operations within the set budget.</b></p>	<ul style="list-style-type: none"> <li>• Product cost control of accounting management helps in analyzing and tracking product costs in detail, which allows controlling costs to meet budget and reducing unnecessary losses.</li> <li>• Controlling utility costs by budgeting utility expenses, and monitoring actual costs help keep costs under control.</li> </ul>
	<p><b>2.2 Preparation of financial statement analysis reports regularly.</b></p>	<ul style="list-style-type: none"> <li>• Financial statement analysis of preparing regular financial statement analysis reports helps entrepreneurs keep track of the financial health of their business, and make informed financial decisions.</li> </ul>

		<ul style="list-style-type: none"> <li>• Improving operations of information gained from financial statement analysis helps identify problems and improve work processes to make them more efficient.</li> </ul>
	<p><b>2.3 Controlling working capital in business operations to ensure good liquidity.</b></p>	<ul style="list-style-type: none"> <li>• Working capital management of accounting management helps manage working capital, by tracking cash receipts, payments, and disbursements that keep the business liquid and able to operate efficiently.</li> <li>• Cash planning of preparing a cash flow statement, and financial forecast helps in planning the use of cash and managing working capital effectively.</li> </ul>
	<p><b>2.4 Controlling the standards of performance of personnel in all departments in operating the business appropriately.</b></p>	<ul style="list-style-type: none"> <li>• Setting performance standards of account management helps to set clear performance standards for all personnel that ensure consistent, reliable operations.</li> <li>• Audit and evaluation of financial reporting help to monitor, and evaluate the performance of personnel to improve and develop their work more effectively.</li> </ul>
	<p><b>2.5 Preparation of budgets for various expenses such as investment budgets, and business operating expense budgets.</b></p>	<ul style="list-style-type: none"> <li>• Investment budgeting of planning and creating investment budgets that enable informed analysis and decision-making on new investments, and enable efficient use of resources.</li> <li>• Expense budgeting in budgeting operating expenses helps to control expenses according to the plan and effectively reduce the risk of loss.</li> </ul>
<p><b>3. Decision-making in business operations.</b></p>	<p><b>3.1 Deciding on increasing or decreasing personnel and allocating people correctly according to abilities, and knowledge.</b></p>	<ul style="list-style-type: none"> <li>• Labor cost analysis of accounting management helps in labor cost analysis so that planning, and decisions regarding personnel additions and reductions can be made appropriately, based on performance and financial worthiness.</li> <li>• Competency-based personnel allocation from financial data helps to analyze, identify, and identify people with the right talent, knowledge, and job positions to enable efficient allocation of personnel and maximize benefits.</li> </ul>
	<p><b>3.2 Creating a business operating model that is appropriate for the current situation.</b></p>	<ul style="list-style-type: none"> <li>• Adjusting the operating model in accounting management allows for analyzing the financial situation, and adjusting the business operating model to suit the current situation, such as,</li> </ul>

		<p>reducing costs, increasing production efficiency, and changes in marketing strategies.</p> <ul style="list-style-type: none"> <li>• Tracking and improving on updated financial data allows for timely performance monitoring and business model improvements.</li> </ul>
	<p><b>3.3 Having a decision-making process with rules to operate the business with maximum efficiency.</b></p>	<ul style="list-style-type: none"> <li>• Management accounting's rules-based decision-making allows for a rules-based approach to business decisions, such as risk analysis, compensation considerations, and effective operational planning.</li> <li>• Using accurate, reliable financial data to make informed decisions helps make informed decisions to operate efficiently, and reduces the risk of making incorrect decisions.</li> </ul>
	<p><b>3.4 Business operations that can support future technology advancements.</b></p>	<ul style="list-style-type: none"> <li>• Account management technology investment planning helps analyze, plan, and invest in cutting-edge technology so businesses can support change, and keep up with technological advancements.</li> <li>• Evaluation and improvement from financial data helps to evaluate the use of new technology, improve work processes to be more efficient and develop and implement technology in business operations.</li> </ul>
<p><b>4. Command in business operations.</b></p>	<p><b>4.1 Adhering to the budget management plan has been set, including, controlling cash according to the plan.</b></p>	<ul style="list-style-type: none"> <li>• Budget management of creating and tracking a budget allows for efficient spending planning, and cash control, reducing the risk of overspending, and loss.</li> <li>• Cash control of accounting management helps to track and control cash spending as planned so that the business has good liquidity, and can operate efficiently.</li> </ul>
	<p><b>4.2 Allowing personnel to work according to policy to obtain accurate and complete information in preparing various reports.</b></p>	<ul style="list-style-type: none"> <li>• Compliance with policy and operational standards helps personnel to prepare accurate and complete financial reports, reducing errors and increasing the reliability of information.</li> <li>• Providing complete reports with accurate and complete information helps executives make informed decisions, and plans that make operations more efficient.</li> </ul>
	<p><b>4.3 Motivating personnel in various</b></p>	<ul style="list-style-type: none"> <li>• Personnel motivation of account management can be used to analyze and determine personnel</li> </ul>

	<p><b>parts to work as maintain of a larger customer base.</b></p>	<p>incentive plans, such as setting sales targets and giving bonuses based on performance to keep personnel motivated to maintain the customer base, and increase sales.</p> <ul style="list-style-type: none"> <li>• Maintaining the customer base by analyzing customer data that can effectively determine strategies for retaining customers and increasing satisfaction.</li> </ul>
	<p><b>4.4 Providing personnel to prepare reports on important accounting information for use in management.</b></p>	<ul style="list-style-type: none"> <li>• Management accounting reports help prepare important financial reports, such as financial statements, income statements, and cash flow statements so that executives can use the information to make planning and operational decisions.</li> <li>• Data-driven management by having important, reliable financial information helps the administration to be efficient, and operations can be improved according to the information received.</li> </ul>
	<p><b>4.5 Allowing the purchasing department to compare prices every time to reduce costs, and various expenses in purchasing products.</b></p>	<ul style="list-style-type: none"> <li>• Price comparisons from account management help in planning, and conducting price comparisons of products, services, and services before purchasing to get the right price, and reduce operating costs.</li> <li>• Controlling procurement costs from purchasing data analysis helps to effectively control costs, and purchase expenses, reduce losses, and increase business profits.</li> </ul>
<p><b>5. Cost management in business operations.</b></p>	<p><b>5.1 Reducing accounting work can collect data using a data collection system instead of document reports.</b></p>	<ul style="list-style-type: none"> <li>• Using a digital financial data storage system reduces the burden of filing reports, reduces data recording errors, and makes data access quick and convenient.</li> <li>• Automated data collection from data collection systems reduces accounting workload, allowing personnel to focus on other, more important tasks.</li> </ul>
	<p><b>5.2 Reducing the burden of redundant operations and increasing the number of buyers.</b></p>	<ul style="list-style-type: none"> <li>• Reducing redundant work in account management helps in analyzing, and improving work processes to increase work efficiency that allows for faster, more quality customer service.</li> <li>• Increasing customer satisfaction from operations more efficiently and quickly, and</li> </ul>

		building confidence in the business which results in more buyers.
	<b>5.3 Effectively manage business operating costs to increase returns, and increase competitiveness.</b>	<ul style="list-style-type: none"> <li>• Cost analysis in accounting management helps to analyze, track, and track operating costs to reduce unnecessary costs and increase efficiency in the efficient use of resources.</li> <li>• Increasing returns from effective cost control helps businesses increase returns and profits, and thus become more competitive.</li> </ul>
	<b>5.4 Cost management in the use of various materials and resources be appropriate so as not to cost more than necessary.</b>	<ul style="list-style-type: none"> <li>• Materials and resource management of accounting management helps in planning and tracking the efficient use of materials and resources.</li> <li>• Reducing unnecessary costs by analyzing, and tracking the use of materials, and resources helps identify and reduce unnecessary costs that allow businesses to operate more efficiently.</li> </ul>
<b>6. Performance success in business operations.</b>	<b>6.1 Pushing and encouraging personnel to gain knowledge, and develop their skills and expertise regularly to increase their potential.</b>	<ul style="list-style-type: none"> <li>• Training and skills development from investing in developing employees' skills to have modern knowledge, abilities, and ability to adapt and work more efficiently.</li> <li>• Increasing work efficiency by providing personnel with skills and expertise that can work efficiently, reduce errors, and increase productivity.</li> </ul>
	<b>6.2 Having an increase in annual net profit, trying to find additional income from new forms of service that continually respond to the needs of buyers.</b>	<ul style="list-style-type: none"> <li>• Income and profit analysis from accounting management helps in analyzing, and tracking the income, and profits of the business, which allows planning to increase income, and profits cost-effectively and effectively.</li> <li>• Seeking income from new services from developing innovations and new services that respond to customer needs, increase revenue, and create customer satisfaction.</li> </ul>
	<b>6.3 Ability to manage assets, and investments that can find funding sources, and allocate funds for business operations.</b>	<ul style="list-style-type: none"> <li>• Asset management and investment accounting management to analyze, track, and track assets, and investments of businesses that can effectively manage assets.</li> <li>• Finding funding from accounting management in planning funding sources, and allocating</li> </ul>

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appropriate funds to support effective business operations, and expansion.

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**6.4 Having financial liquidity to operate a business, and creating satisfaction for buyers.**

- Liquidity analysis and management from accounting management to analyze and monitor financial conditions so that the business has sufficient cash for operations and debt repayments.

- Creating satisfaction for customers from having liquidity where the business can serve customers smoothly, and promptly, creating satisfaction for all groups of customers.

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**6.5 Having more market share from expanding the product buyer base to add value to business operations.**

- Expanding the customer base from account management to analyzing customer and market data to plan customer base expansion, and increasing market share.

- Adding value to operations by expanding the customer base, increasing market share from increasing revenue, and strengthening the business.

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**4.2 Causal Relationships of Accounting Management Paradigms of Community Enterprises Affect Efficient Business Performance.**

The causal relationships of accounting management paradigms of community enterprises affect the efficient business performance of all 6 variables, such as 1) planning in business operations (PBO), accounting controls in business operations (ACBO), decision-making in business operations (DMBO), command in business operations (CBO), cost management in business operations (CMBO), and performance success in business operations (PSBO). By the levels in accounting management paradigms of community enterprises of the overall levels were at high levels (Mean of 4.27, Std. of 0.536) when considering each of the 6 factors individually, sorted from highest to lowest (1-3), the factor with the highest average was performance success in business operations (Mean of 4.33, Std. of 0.528), followed by planning in business operations (Mean of 4.30, Std. of 0.536), and accounting controls in business operations (Mean of 4.29, Std. of 0.520), respectively. The relationship between observed variables was found to be the correlation coefficient between variables classified as components of the same latent variable, there is a positive relationship in all of them. The causal relationship model of accounting management paradigms of community enterprises to affect the efficient business performance is consistent with empirical data (Chi-square of 527.07, df of 297, RMR of 0.025, AGFI of 0.89, RMSEA of 0.42) and that has both direct and indirect influences to statistically significant at the 0.01 level to affect the efficient business performance. So, the levels in accounting management paradigms of community enterprises are shown in Table 2. The relationship between observed variables is shown in Table 3. The causal relationship model is shown in Figure 1. The direct and indirect influences are shown in Table 4.

**Table 2.** Mean, standard deviation, skewness, kurtosis, and variances in all 6 variables.

<b>The Variables.</b>	<b>Mean.</b>	<b>Std.</b>	<b>Skewness.</b>	<b>Kurtosis.</b>	<b>Variances.</b>
1. Planning in Business Operations (PBO).	4.30	0.536	-0.740	0.479	0.288
2. Accounting Controls in Business Operations (ACBO).	4.29	0.520	-0.554	0.205	0.271
3. Decision Making in Business Operations (DMBO).	4.24	0.589	-0.685	0.337	0.347
4. Command in Business Operations (CBO).	4.22	0.545	-0.408	-0.191	0.297
5. Cost Management in Business Operations (CMBO).	4.25	0.502	-0.331	-0.027	0.252
6. Performance Success in Business Operations (PSBO).	4.33	0.528	-0.840	1.211	0.279
<b>Totals.</b>	<b>4.27</b>	<b>0.536</b>			

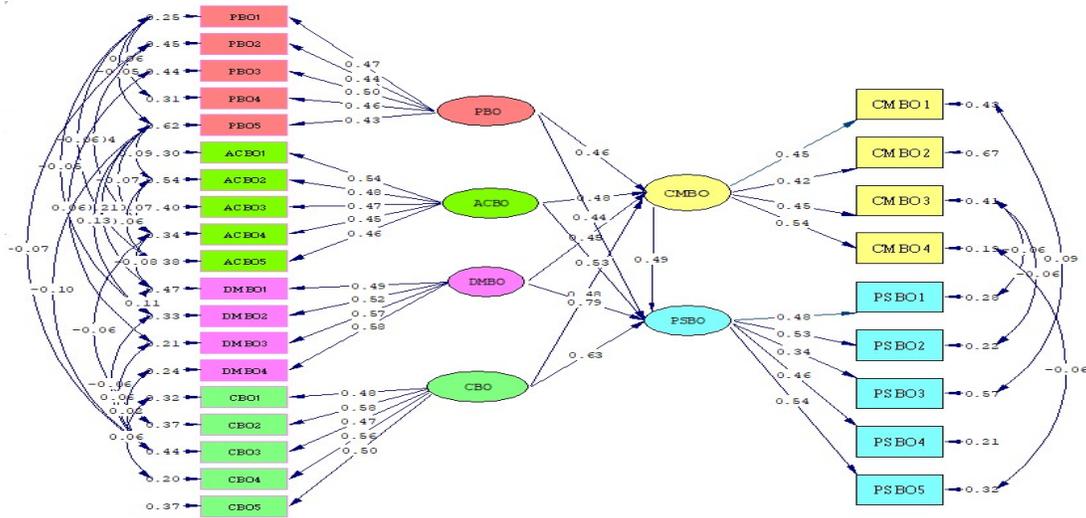
**Table 3.** The relationship between observed variables.

<b>Observed Variables.</b>	<b>Mean.</b>	<b>Std.</b>	<b>PBO.</b>	<b>ACBO.</b>	<b>DMBO.</b>	<b>CBO.</b>	<b>CMBO.</b>	<b>PSBO.</b>
Planning in Business Operations (PBO).	4.30	0.536	1.00	-				
Accounting Controls in Business Operations (ACBO).	4.29	0.520	0.664**	1.00	-			
Decision Making in Business Operations (DMBO).	4.24	0.589	0.701**	0.627**	1.00	-		
Command in Business Operations (CBO).	4.22	0.545	0.649**	0.573**	0.657**	1.00	-	
Cost Management in Business Operations (CMBO).	4.25	0.502	0.564**	0.609**	0.613**	0.634**	1.00	-
Performance Success in Business	4.33	0.528	0.672**	0.636**	0.704**	0.736**	0.603**	1.00

Operations  
(PSBO).

\*\* Correlation is significant at the 0.01 level (2-tailed).

**Figure 1.** The causal relationship model of accounting management paradigms of community enterprises affect efficient business performance.



Chi-square of 527.07, df of 297, RMR of 0.025, AGFI of 0.89, RMSEA of 0.42.

**Table 4.** The direct and indirect influences of accounting management paradigms of community enterprises affect efficient business performance.

Causal variables	Relationship	Results variables	
		Cost Management in Business Operations (CMBO).	Performance Success in Business Operations (PSBO).
Planning in Business Operations (PBO).	DE	0.46**	0.44**
	IE	-	-
	TE	0.46**	0.44**
Accounting Controls in Business Operations (ACBO).	DE	0.48	0.53
	IE	-	-
	TE	0.48**	0.53**
Decision Making in Business Operations (DMBO).	DE	0.45**	0.79**
	IE	-	-
	TE	0.45**	0.79**
Command in Business Operations (CBO).	DE	0.48**	0.63**
	IE	-	-
	TE	0.48**	0.63**

Cost Management in Business	DE	0.49**
Operations (CMBO).	IE	-
	TE	0.49**

\*\* Significant at the 0.01 level.

#### 4.3 Impacts of the guidelines for driving accounting management in creating potential and competitiveness for the efficient business performance of community enterprises.

The impacts of the guidelines for driving accounting management in creating potential and competitiveness for the efficient business performance of community enterprises include providing knowledge and support assisting in setting up a system for storing financial documents and designating a person responsible for financial accounting to collect information and keep accounts on a regular and continuous basis as follows:

- Having someone directly responsible for collecting financial information, which is prepared by group members, must store documents and evidence to be complete, systematic, and continuous, such as the borrower's document contract, signature, and guarantor, documents are issued for receiving money, and payments are made to group members every time there is a trade, documents are issued, receiving and disbursing money to group members every time a loan is made.
- Designing forms in the form of documents to be able to check and calculate information for the operations of community enterprises and be able to use that information easily and quickly, designing forms to classify accounts according to the type of product group.

### 5. Discussion

Accounting management paradigms of community enterprises of planning in business operations, accounting controls in business operations, decision-making in business operations, command in business operations, cost management in business operations, and performance success in business operations. The causal relationship model of accounting management paradigms of community enterprises to affect efficient business performance is consistent with empirical data and that has both direct and indirect influences to statistically significant at the 0.01 level to affect the efficient business performance. The impacts of the guidelines for driving accounting management in creating potential and competitiveness for the efficient business performance of community enterprises include providing knowledge and support assisting in setting up a system for storing financial documents and designating a person responsible for financial accounting to collect information and keep accounts on a regular and continuous basis. This is because, having a good and efficient accounting management system helps community enterprise operators run their businesses efficiently and successfully, with accurate and reliable financial information to support decision-making and various planning [18]. Having a systematic accounting management system will help community enterprises have the ability to conduct business and build competitiveness because having clear, accurate financial information is important [19]. Allow businesses to operate efficiently in controlling, and systematically analyzing financial data from account management to plan for expanding customer base, increasing market share, and adding value to operations by increasing revenue, and strengthening community enterprises [20]. However, estimated income and expenses in budgeting help to accurately plan and forecast income and expenses that allow

community enterprises to avoid deficits, and manage cash more efficiently, and financial management of accounting management helps in planning how to spend money and manage debt, including, creating a cash flow statement that helps with financial management [2], and future financial planning.

Meanwhile, the community enterprises should assign people to be responsible for finance, and accounting for good internal control over finance and accounting, documenting the receipt of money received by the community enterprise must include a receipt from the community enterprise, and have the recipient of the money sign it every time [8]. The use of documents for receiving money must be arranged in continuous number order, every payment must request a receipt from the seller, or in cases where the recipient does not have a receipt, specify the details of the payment, and have the recipient of the money and the payer sign the receipt of money on disbursement slip [6]. Training and skills development from investing in developing employees' skills to have modern knowledge, abilities, and ability to adapt and work more efficiently, and increasing work efficiency by providing personnel with skills and expertise that can work efficiently, reduce errors, and increase productivity, support and promote the potential to increase operations from accounting data [21]. Therefore, community enterprises should be promoted, supported, supervised, and followed up, through training to provide knowledge in the use of accounting information, as well as storing community enterprise documents for understanding, and see the importance of accounting systems to increase the potential of community enterprise operations to have more strength, including asset management and investment accounting management to analyze, track, and track assets, investments of businesses that can effectively manage assets. Finding funding from accounting management in planning funding sources, and allocating appropriate funds to support effective business operations and expansion, increasing market share, and adding value to operations by expanding the customer base, increasing market share from increasing revenue, and strengthening the business.

## 6. Conclusion

Accounting management is critical to success, as it can provide useful information for business planning of community enterprises. Wherein, the accounting management paradigms of community enterprises at a “Key” of 6 elements, consisting of 1) planning in business operations to careful planning of income and expense estimates to avoid deficits and quality financial management, 2) accounting controls in business operations for controlling product costs, and utility expenses in business operations within the set budget, 3) decision-making in business operations of deciding on increasing or decreasing personnel and allocating people correctly according to abilities, and knowledge, 4) command in business operations in allowing personnel to work according to policy to obtain accurate and complete information in preparing various reports, 5) cost management in business operations in effectively manage business operating costs to increase returns, and increase competitiveness, and 6) performance success in business operations of having more market share from expanding the product buyer base to add value to business operations. The causal relationship model of accounting management paradigms of community enterprises to affect efficient business performance is consistent with empirical data and that has both direct and indirect influences to statistically significant at the 0.01 level to affect the efficient business performance. The impacts of the guidelines for driving accounting management in creating potential and competitiveness for the efficient business performance of community enterprises include providing knowledge and support assisting in setting up a system

for storing financial documents and designating a person responsible for financial accounting to collect information and keep accounts on a regular and continuous basis for the efficient business performance of community enterprises.

## 7. Application

Accounting management paradigms are the potential of groups and members require planning, and setting clear goals for operations, leading and controlling operations according to the plan, positioning, structure, roles, duties, and official responsibilities account. Meanwhile, accounting and marketing potential in categorizing accounting information, books of accounts, printed documents, accounting procedures, and controls, bringing complete accounting information about assets, liabilities, income, and expenses, and Accurate and accurate evaluation, as well as, checking product quality, setting appropriate product prices, creating various product distribution channels and promoting products through multiple media, especially, social media. It is one of the factors that enable the operations of community enterprises to have widespread economic growth and create efficient and sustainable competitiveness.

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