

A ROLE OF ENTREPRENEUR'S ACCOUNT MANAGEMENT IN COMMUNITY BUSINESS OPERATIONS TO ENHANCE THE POTENTIAL AND COMPETITIVENESS TO SUSTAINABLE COMMUNITY ENTERPRISES

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Abstract. Account management in community business operations of community enterprises through the preparation of accounts relating to accounting statements, costs and profits, income-expenses, manufacturing and selling products to generate income, and economic growth. This is presented the role of entrepreneur's account management in community business operations to enhance the potential and competitiveness to sustainable community enterprises. Mixed method in the collections study on qualitative to document reviews, interview with key informants, quantitative to survey by questionnaire with the samples. Role of entrepreneur's account management of planning, accounting management, human resource management, directing, controlling, potential and competitiveness. CFA in all factors to consistent with empirical data to significant level of 0.05. Guidelines to enhance the potential and competitiveness of customer market, product and service, value chain, resources, partnership, include scale and scope advantages to sustainable community enterprises.

Keywords:- Role of entrepreneur's account management, community business operations, potential and competitiveness, sustainable community enterprises.

1. Introduction

Account management in community business operations are activities related to the production, distribution of goods and services, by within that business. There will be a systematic mix of existing resources, rules and regulations to meet the needs of consumers. Account management is the preparation and presentation of information for planning, decision making, including, evaluation and control in an organization [1]. Accounting presentation of utilization will depend on the intended use of the information, and the purpose for which it is being used, including budgeting, cost volume profit analysis, standard costing and variance analysis for control, short-run decision making, responsibility accounting, capital investment, activity based costing [2]. And continuous improvement to provide information to entrepreneurs in community business operations to be able to use information for accounting management to suit the business [3]. Is the process of identifying, evaluating, analyzing, interpreting and communicating information to enable an entity to achieve its objectives[4]. At the same time, a making the profits and achieve the goals of the business operations.

Business operations related to community enterprises are operations for community capital management, including, thinking processes, production management, and resources at every

step, by the wisdom of community organizations to develop the economy, society and learning of community [5]. Which aims not only to generate financial profit, but also to social profit i.e. community strength and social peace, etc. However, the community enterprise group of this study is a local silk products groups that has been through the production of products with community wisdom, and business operations for the distribution of community products to convey community products that are unique to the community, with entrepreneurs a selling products to generate income and sustainable community careers [6]. The relationship between business activities requires coordinated activities to maximize the efficiency of operations within the business, aiming towards the same goal. Role of entrepreneur's account management, community business operations in a coordinated manner, for example, assignment of responsibilities within the business, assignment of business duties, planning, monitoring and evaluation of performance, accounting work that combines the resources available within the business together with regulations [7]. And in accordance with the environment to provide products and services that meet the needs of consumers, including man is the first resource that creates operations within the business, including management and operations, money or capital is the asset that will be used in business operations, material that is used in the operation to be successful, management is the role and process of using various resources. come to operate for maximum benefit [8]. It's an operation within a business to allow resources to be coordinated efficiently.

Account management in community business operations of community enterprises through the preparation of accounts relating to accounting statements, costs and profits, income-expenses, manufacturing and selling products to generate income, and economic growth. In the research have 3 mains the objectives this study aimed to follows:

- i) To analyze the role of entrepreneur's account management in community business operations of silk products in Chiang Rai Province, Thailand.
- ii) To CFA to associate the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises in Chiang Rai Province, Thailand.
- iii) To study the guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products in Chiang Rai Province, Thailand.

2. Conceptual Frameworks

2.1 Significant the Role of Entrepreneur's Account Management.

Role of entrepreneur's account management, also, the organization structure is a form of work plan within an organization that is defined in various positions. along with specifying the duties and responsibilities of that position In order to be able to perform both in their duties and in duties that must coordinate with other departments to have a relationship, each party is responsible according to the same rules and regulations to achieve the objectives of the community business operation [9]. The importance of community enterprises is established to operate community businesses in meeting the needs of consumers, by operating the business to

maximize the utilization of resources, and to help consumers use goods and services to improve their own well-being [10]. Consumers have the opportunity to choose products and services that satisfy their highest satisfaction easily because various businesses compete to develop those products and services [11]. Therefore, community business operations of silk products whose activities are related to the production, distribution of goods and services to meet the needs of consumers, meanwhile, account management, cost management brings benefits and achieves the goals of silk products to sustainable community business operations [12]. Accounting is collecting, recording, classifying, and summarizing information about economic events in terms of money, the final function of accounting is providing financial information that is useful to many parties, step by step. The process of selecting and collecting documentary evidence for accounting, recording and measurement purposes, which must be transactions or events that have occurred [13]. Recordings are associated with measurements, classifications. To find the balance of all items by classifying accounts into assets, liabilities, capital, income, and expenses to categorize, summarizing and reporting financial statements such as income statements, balance sheets, cash flow statements, etc. Accounting principles used by an entity in preparing, presenting financial statements that contain information that enables users of financial statements to know the accounting principles that the entity has chosen.[14]. Role of entrepreneurs on account management such as planning, organizing and staffing, directing, and evaluation to suitable customers [15]. Role of entrepreneur's account management in community business operations to have competitiveness in business operations from setting strategies to add value to products, and providing value in terms of product prices to suitable customers throughout planning and implementation processes with manage low costs for increased profit sharing in community business operations include planning, accounting management, human resource management, directing, controlling, potential and competitiveness of important study variables into enhance the potential and competitiveness to sustainable community enterprises of silk products in Chiang Rai Province, Thailand.

2.2 Significant an Enhance the Potential and Competitiveness to Sustainable Community Enterprises.

Significant an enhance the potential and competitiveness to sustainable community enterprises, in addition, the competitive advantage is a way to create wealth and stability for community business organizations from strategic planning that is a talent, such as, innovation, internal management system, organizational management system, corporate image, etc. Important fundamental factor is knowledge that the organization must try to create by learning. and develop into a learning organization. By the entrepreneurs must draw on the knowledge that their personnel have in order to create innovations for the organization and their competitive advantage depends on the organization's excellence in three areas of selling products and providing better services, sell cheaper products, and respond to customers faster than the competition [16]. Competitive advantage including customer market advantage, product and service advantage, business system/value chain advantage, system assets/ resources advantages, partner advantage and scale and scope advantage [17]. Successful organizations

use a variety of strategies to achieve competitive advantage of customer market advantage, product and service advantage, business system/value chain advantage, system assets/resources advantages, partner advantage, and scale and scope advantage of continuous and systematic operation [18]. Guidelines to enhance the potential and competitiveness of customer market, product and service, value chain, resources, partnership, include scale and scope advantages of important study variables to sustainable community enterprises. If community enterprises embrace the concepts of asset-based, competitive advantage and good partnerships, they will be the path to sustainable community enterprises and future successful.

3. Research the Materials and Methods

Mixed method research both to qualitative and quantitative studies throughout the participatory rural appraisal for learning and development and transformative action and learning research, focusing on entrepreneur's community business operators, accountants, community products groups to participate in the study a learning and focusing on paradigm shifts and values, a way of thinking that focuses on developing goals with wisdom from in- depth interviews to multi-contextual and cultural perspectives with key informants, and to survey of opinions with the samples in order to complete the research, results can be provided on explanation to generalization, in addition, results can be provided to describe in depth of the methods.

3.1 Participants:- Community enterprises of silk products in Chiang Rai Province, Thailand this incasing to study. A key informant to in- depth interviews on entrepreneur's community business operators, accountants, community products groups of 20 people by purposive sampling, the sample to survey of opinions including entrepreneur's community business operators, accountants, community products groups, and customers of 250 people by multi-stage random sampling to the data.

3.2 Instruments:- Interview questionnaire to the role of entrepreneur's account management in community business operations of silk products on open-ended structure, with interviews covering six areas of planning, accounting management, human resource management, directing, controlling, potential and competitiveness to item of objective congruence (IOC). Interview questionnaire to the guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products on open-ended structure, with interviews covering six areas of customer market, product and service, value chain, resources, partnership, include scale and scope advantages to item of objective congruence (IOC). Questionnaire to CFA the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises on semi structure questionnaire of five- rating scales by to divided into three parts such as basic information, questions in planning, accounting management, human resource management, directing, controlling, potential and competitiveness, and additional open-ended recommendations with a confidence value of the whole questionnaire of 0.84 from a using the try-out in this study.

3.3 Data Collection Procedures:- The collection there are four stages include analytical study stage in this study and understand in the role of entrepreneur's account management in community business operations of silk products from documentary study and related research to study the overview and details, including application to develop conceptual frameworks of the factors on planning, organizing and staffing, directing, and controlling. Synthesis stage from in- depth interviews questionnaire to multi-contextual and cultural perspectives with 20 key informants on entrepreneur's community business operators, accountants, community products groups, the results obtained from the study, documents and interviews are combined for analysis on the role of entrepreneur's account management in community business operations of silk products as factors and indicators is qualitative study. Development stage to survey of opinions by questionnaire to CFA the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises with 250 samples on entrepreneur's community business operators, accountants, community products groups, and customers to collect the data to complete the sample number, to analyze the results on CFA to associate the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises consistent with empirical data is quantitative study. Assessment stage to the participatory rural appraisal for learning and development and transformative action and learning research in knowledge transfer, lesson learned, and in-depth interviews questionnaire to the guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products with 20 key informants on entrepreneur's community business operators, accountants, community products groups in collecting data to analyze the results of the guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products on factors and implementation indicators is qualitative study.

3.4 Data Analysis:- In the analysis on role of entrepreneur's account management in community business operations of silk products as factors and indicators, and the guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products on factors and indicators are to qualitative studies were analyzed by using three main stages, i.e., data reduction, data organization, data interpretation to conclusion. On CFA to associate the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises quantitative data was analyzed by descriptive statistical analysis including mean, standard deviation. Also, the Confirmatory Factor Analysis (CFA) was conducted to analyze the factors associated to consistent with empirical data by LISREL program.

4. Results

The results to the role of entrepreneur's account management in community business operations in Chiang Rai Province, Thailand to follows:

a) Results to role of entrepreneur's account management in community business operations of silk products.

Role of entrepreneur's account management in community business operations of silk products in the factors of planning, accounting management, human resource management, directing, controlling, potential and competitiveness to indicators as follows:

1. Planning in a planning work to create quality products and have the possibility to sell to the market both community internal and community external, defining responsibility and using information systems for planning, defining work plans that doing in the future to meet the needs of the markets, and promoting knowledge and understanding of accounting and financial management.
2. Accounting management on having a follow-up and auditing of the accounting of the community enterprise, ongoing accounting and utilization of information obtained from the accounting, including development of correct and consistent accounting the system can monitor performance to ensure appropriate financial status.
3. Human resource management to clear assignment and authority to build confidence in operations, development of accounting knowledge and skills of personnel in charges, access and use of information technology for online development to reach groups customers.
4. Directing in entrepreneurial leadership that exemplifies work, and understands customer's needs, makes sound decisions that can be appropriately used in investing, and auditing financial statements, understanding and communication in working to have a common understanding, and integrate collaboration, proactive and reactive actions that can respond quickly to market changes, and incentivizing personnel to encourage members' operational morale.
5. Controlling a measuring actual performance reports against planned work, having finances allocated to meet needs and key activities of community enterprises, bringing out errors in previous financial expenditures as come to improve in financial planning next time, and the use of money that provides accuracy, transparency, and verifiability.
6. Potential and competitiveness of using accounting information to reduce production costs to create cost advantages, visibility of the business, and being able to clearly set goals that must be achieved, having a sales strategy by producing quality products, and timely delivery of goodness, analyzing sales data for marketing, and promoting sales, having a sales promotion plan, and making products attractive, modern and appropriate, creation and development of goods and products to have appropriate value, and have a tangible price for consumers.

b) Results to CFA to associate the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises.

CFA to associate the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable

community enterprises on six variable factors include planning (PL), accounting management (ASM), human resource management (HRM), directing (DI), controlling (TCO), and potential and competitiveness (POC) to the weights between 0.29 to 0.73, to shown as table 1, by six factors to consistent with empirical data to statistically significant at the 0.05 level to shown as figure 1.

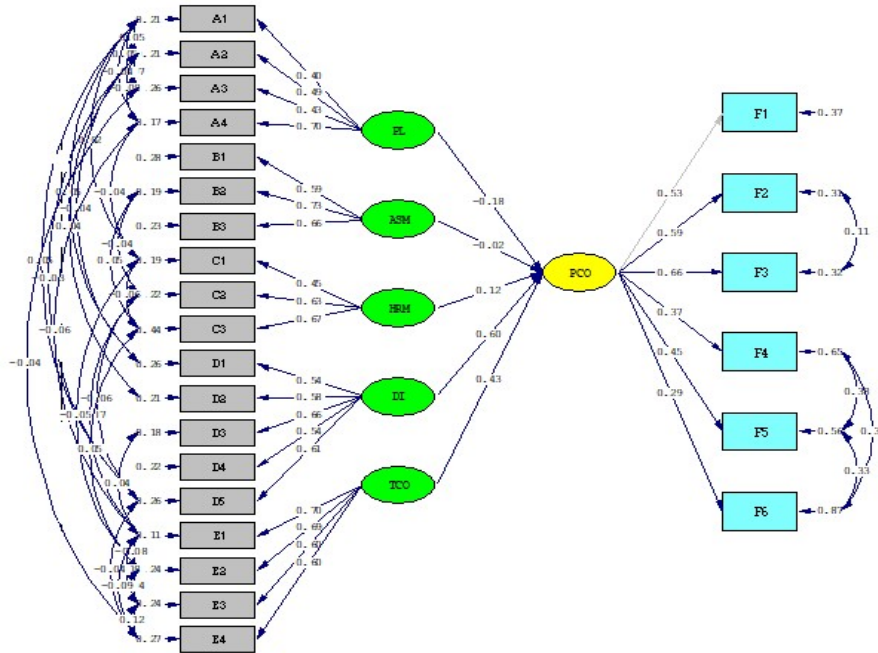
Table 1. Variable factors to the weights by Confirmatory Factor Analysis: CFA.

Variable Factors	Variables Observed	Standard Component Weights
Planning (PL).	Planning work to create quality products and have the possibility to sell to the market both community internal and community external.	0.40**
	Defining responsibility and using information systems for planning.	0.49**
	Defining work plans that doing in the future to meet the needs of the markets.	0.43**
	Promoting knowledge and understanding of accounting and financial management.	0.70**
Accounting management (ASM).	Having a follow-up and auditing of the accounting of the community enterprise.	0.59**
	Ongoing accounting and utilization of information obtained from the accounting.	0.73**
	Development of correct and consistent accounting the system can monitor performance to ensure appropriate financial status.	0.66**
Human resource management (HRM)	Clear assignment and authority to build confidence in operations.	0.45**
	Development of accounting knowledge and skills of personnel in charges.	0.63**
	Access and use of information technology for online development to reach groups customers.	0.67**
Directing (DI).	Entrepreneurial leadership that exemplifies work, and understands customer's needs.	0.54**
	Makes sound decisions that can be appropriately used in investing, and auditing financial statements.	0.58**
	Understanding and communication in working to have a common understanding, and integrate collaboration.	0.66**

Variable Factors	Variables Observed	Standard Component Weights
	Proactive and reactive actions that can respond quickly to market changes.	0.54**
	Incentivizing personnel to encourage members' operational morale.	0.61**
Controlling (TCO).	A measuring actual performance reports against planned work.	0.70**
	Having finances allocated to meet needs and key activities of community enterprises.	0.69**
	Bringing out errors in previous financial expenditures as come to improve in financial planning next time.	0.67**
	The use of money that provides accuracy, transparency, and verifiability.	0.60**
Potential and competitiveness (POC).	Using accounting information to reduce production costs to create cost advantages.	0.53**
	Visibility of the business, and being able to clearly set goals that must be achieved.	0.59**
	Having a sales strategy by producing quality products, and timely delivery of goodness.	0.66**
	Analyzing sales data for marketing, and promoting sales.	0.37**
	Having a sales promotion plan, and making products attractive, modern and appropriate.	0.45**
	Creation and development of goods and products to have appropriate value, and have a tangible price for consumers.	0.29**

**Statistical significant at 0.05 level.

Figure 1. CFA to associate the role of entrepreneur's account management.



Chi-Square=546.43, df=228, P-value=0.00000, RMSEA=0.048

c) Results to guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products.

Guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products include customer market, product and service, value chain, resources, partnership, include scale and scope advantages to implementation indicators as follows:

- i. Customer market advantage of the competitiveness to sustainable community enterprises that focus on creating new markets and innovating for customers, is a great advantage, and a starting point for future success.
- ii. Product and service advantage that can respond to the satisfaction and needs of customers with outstanding by implementing differentiation strategies, evolving towards a long-term competitive advantage, improving and always developing products to be ahead of competitors.
- iii. Value chain advantage from management of business activities starting to product research and development, production, sales and marketing, distribution and after-sales service, concentrating on specific business activities of the group's specialization, focusing on continue to operate, increase the efficiency of the value chain management of coordination between production groups to make activities run well, redesign the community business organizational structure, adjust the operate the business to have more efficient.
- iv. Resources advantage including tangible assets, e.g., products, and intangible assets, e.g., copyrights, brands, and reputation by leveraging available resources to create a competitive advantage.

- v. Partnership advantage from having good alliances to help support operations with rapid business development capabilities, building long-term business alliances to create maximum benefits and lead to competitive advantages.
- vi. Scale and scope advantage of the ability to reduce costs by using resources efficiently, having low production costs per unit by inducing production cost savings, creating a multi-channel market, emphasizing mass production so that lower unit cost.

5. Discussion

Role of entrepreneur's account management of planning, accounting management, human resource management, directing, controlling, potential and competitiveness. CFA to associate in all factors to consistent with empirical data to significant level of 0.05. Guidelines to enhance the potential and competitiveness of customer market, product and service, value chain, resources, partnership, include scale and scope advantages to sustainable community enterprises, because the successful community business management to must have a good management process that will help the management to be efficient and effective, an important management process of planning in a planning work to create quality products and have the possibility to sell to the market both community internal and community external, defining responsibility and using information systems for planning, defining work plans that doing in the future to meet the needs of the markets, and promoting knowledge and understanding of accounting and financial management. Also, the determining plans to do in the future, including work to achieve the objectives set [19]. A good plan must be consistent with the policy. and goals of the business Working with a clear plan will help operational staff work in the right direction. As a result, it can control the operation to meet the goals of the organization [20]. Accounting management on having a follow-up and auditing of the accounting of the community enterprise, ongoing accounting and utilization of information obtained from the accounting, including development of correct and consistent accounting the system can monitor performance to ensure appropriate financial status. Optimization can be achieved by measuring performance based on responsibility, including responsibility accounting, activity-based costing, total quality management [21]. Human resource management to clear assignment and authority to build confidence in operations, development of accounting knowledge and skills of personnel in charges, access and use of information technology for online development to reach groups customers. Organizing and staffing were The alignment of the lines in the organization employing appropriate personnel, including, training personnel, and delegating authority and responsibilities in the line of work shall be appropriate and clear in accordance with the plan [22]. At present, responsible accounting is used to set up an information system for efficient planning and control such as accountability accounting, activity cost accounting. Directing in entrepreneurial leadership that exemplifies work, and understands customer's needs, makes sound decisions that can be appropriately used in investing, and auditing financial statements, understanding and communication in working to have a common understanding, and integrate collaboration, proactive and reactive actions that can respond quickly to market changes, and incentivizing personnel to encourage members' operational morale. Management

process according to the plan has important elements such as leadership, both proactive and reactive actions, understanding and communication in work, including, making good decisions when it's time to make a decision. Problems and conflicts that arise in order to achieve good coordination. However, the controlling a measuring actual performance reports against planned work, having finances allocated to meet needs and key activities of community enterprises, bringing out errors in previous financial expenditures as come to improve in financial planning next time, and the use of money that provides accuracy, transparency, and verifiability. In this regards, the potential and competitiveness of using accounting information to reduce production costs to create cost advantages, visibility of the business, and being able to clearly set goals that must be achieved, having a sales strategy by producing quality products, and timely delivery of goodness, analyzing sales data for marketing, and promoting sales, having a sales promotion plan, and making products attractive, modern and appropriate, creation and development of goods and products to have appropriate value, and have a tangible price for consumers to sustainable community enterprises.

6. Conclusion

Account management in community business operations of community enterprises through the preparation of accounts relating to accounting statements, costs and profits, income-expenses, manufacturing and selling products to generate income, and economic growth. Role of entrepreneur's account management in community business operations of silk products of planning in a planning work to create quality products and have the possibility to sell to the market both community internal and community external, defining responsibility and using information systems for planning, accounting management on having a follow-up and auditing of the accounting of the community enterprise, ongoing accounting and utilization of information obtained from the accounting, human resource management to clear assignment and authority to build confidence in operations, development of accounting knowledge and skills of personnel in charges, directing in entrepreneurial leadership that exemplifies work, controlling a measuring actual performance reports against planned work, having finances allocated to meet needs and key activities of community enterprises, and potential and competitiveness of using accounting information to reduce production costs to create cost advantages, visibility of the business, and being able to clearly set goals that must be achieved, having a sales strategy by producing quality products, and making products attractive, modern and appropriate, creation and development of goods and products to have appropriate value, and have a tangible price for consumers. CFA to associate in all factors to consistent with empirical data to significant level of 0.05. Guidelines to enhance the potential and competitiveness of customer market, product and service, value chain, resources, partnership, include scale and scope advantages to sustainable community enterprises.

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