

**Title:** Analyze Factor The Problem and Threats Toward to Prepare and to Use of Budgeting of The Companies Registered in Stock Exchange of Thailand

**Researcher:** Assistant Professor Orathai Wanitdee

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### **Abstract**

This research aims to analyze on factor the problems and threats toward to prepare and to use of budgeting for planning and controlling of the companies registered in the Stock Exchange of Thailand. Data used in this research was collected from questionnaire that was also the tool of this research. Sample group used in this research was obtained from resource group consisted of 24 companies of energy and utility field, 2 companies of mine industry. The total samples were 390 people obtained from selecting all populations consisted of 5 persons performing budgeting per company and 10 persons implementing budget per company. There were 194 respondents of all questionnaire calculated to be 49.74% of all samples.

From analysis on level of problems and threats on toward to prepare and to use of budgeting in overall, it was found that the problems and threats were in high level and the highest level of problems and threats was problem and threat on budgeting process followed by problem and threat on budget implementation.

For budgeting process, it was found that the highest level of problems was problem that persons performing budgeting obtained incorrect data causing such budget inefficient for taking action followed by problem that persons performing budgeting obtained insufficient data for budgeting therefore such budget was incomplete. In addition, problem of frequent budget improvement and lack of providing clarification to related persons also caused conflict on implementing budget.

For budget implementation, this highest level of problem was providing insufficient training on knowledge of budget or ignorance of training causing persons performing budget implementation had no actual knowledge and understanding on budget leading to incorrect or incomplete performance followed by problem that related agencies provided no cooperation on

compliance with budget therefore budget was failed and budget implementation was incomplete.

As a result, operation was incorrect.

Keywords: Prepare of budgeting process

Use of budgeting process