

ภ. มคอ ปชส (2) /234

จากใจ ดร.พจน์ สะเพียรชัย
30 พฤษภาคม ๒๕๔๐

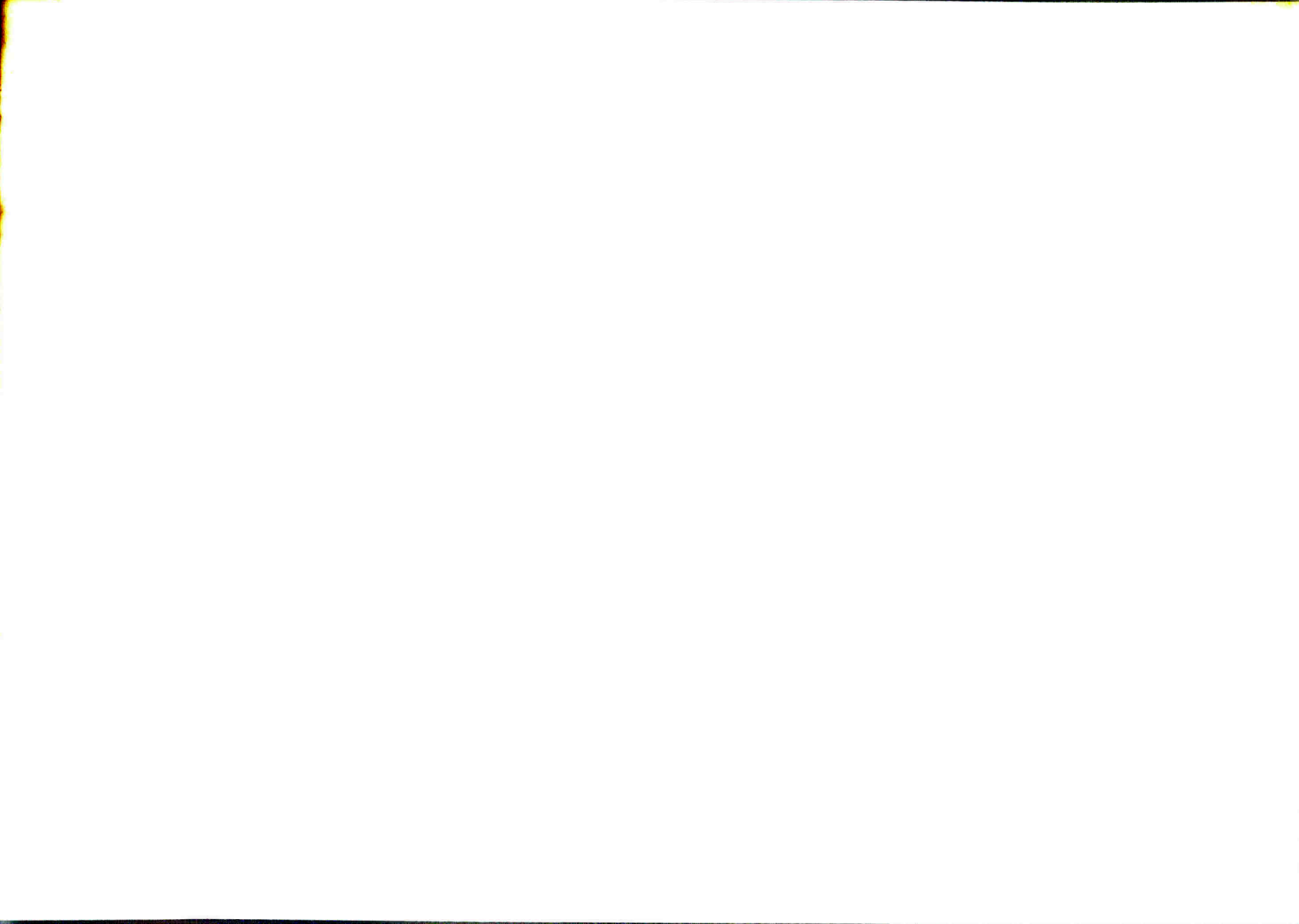






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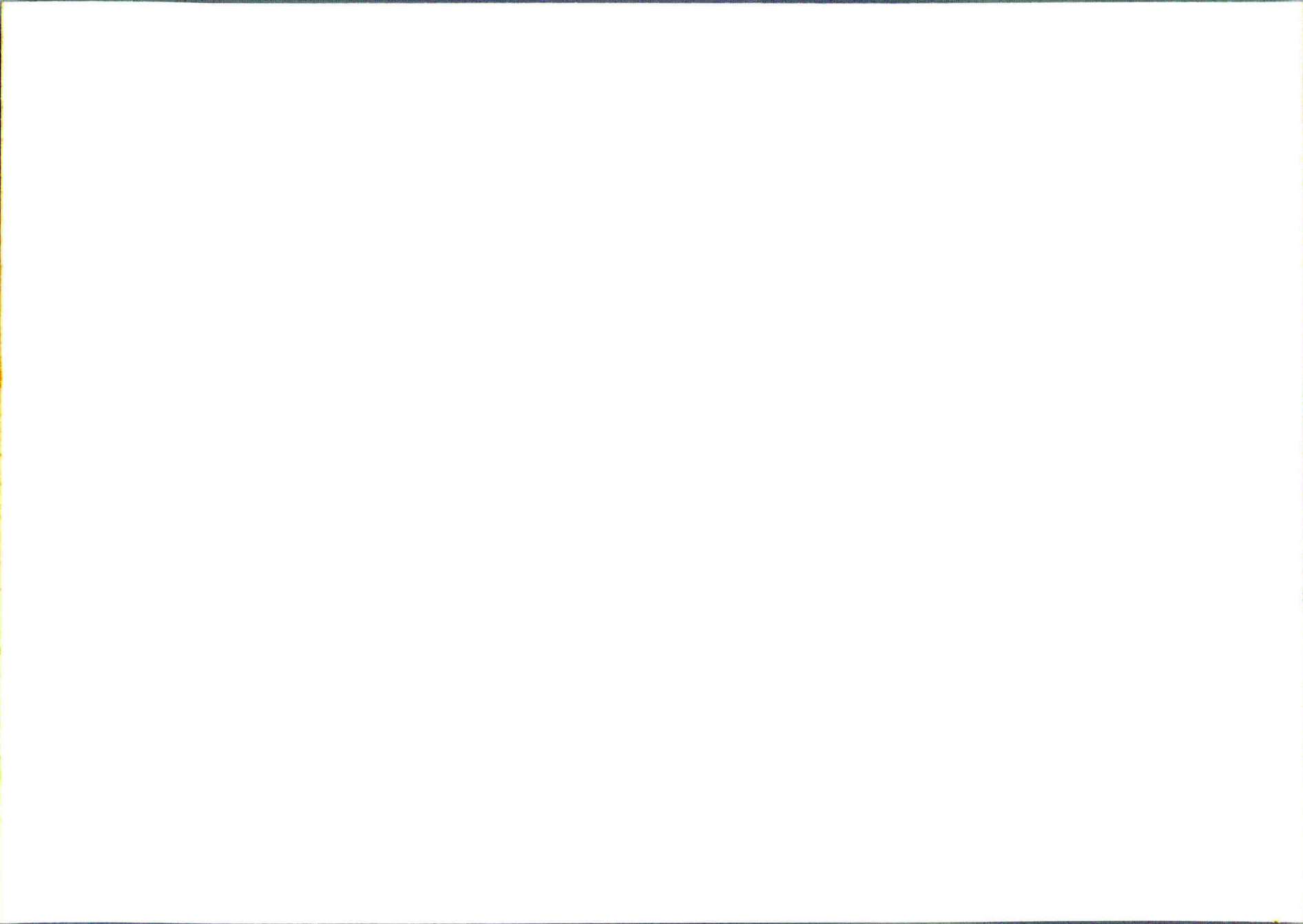




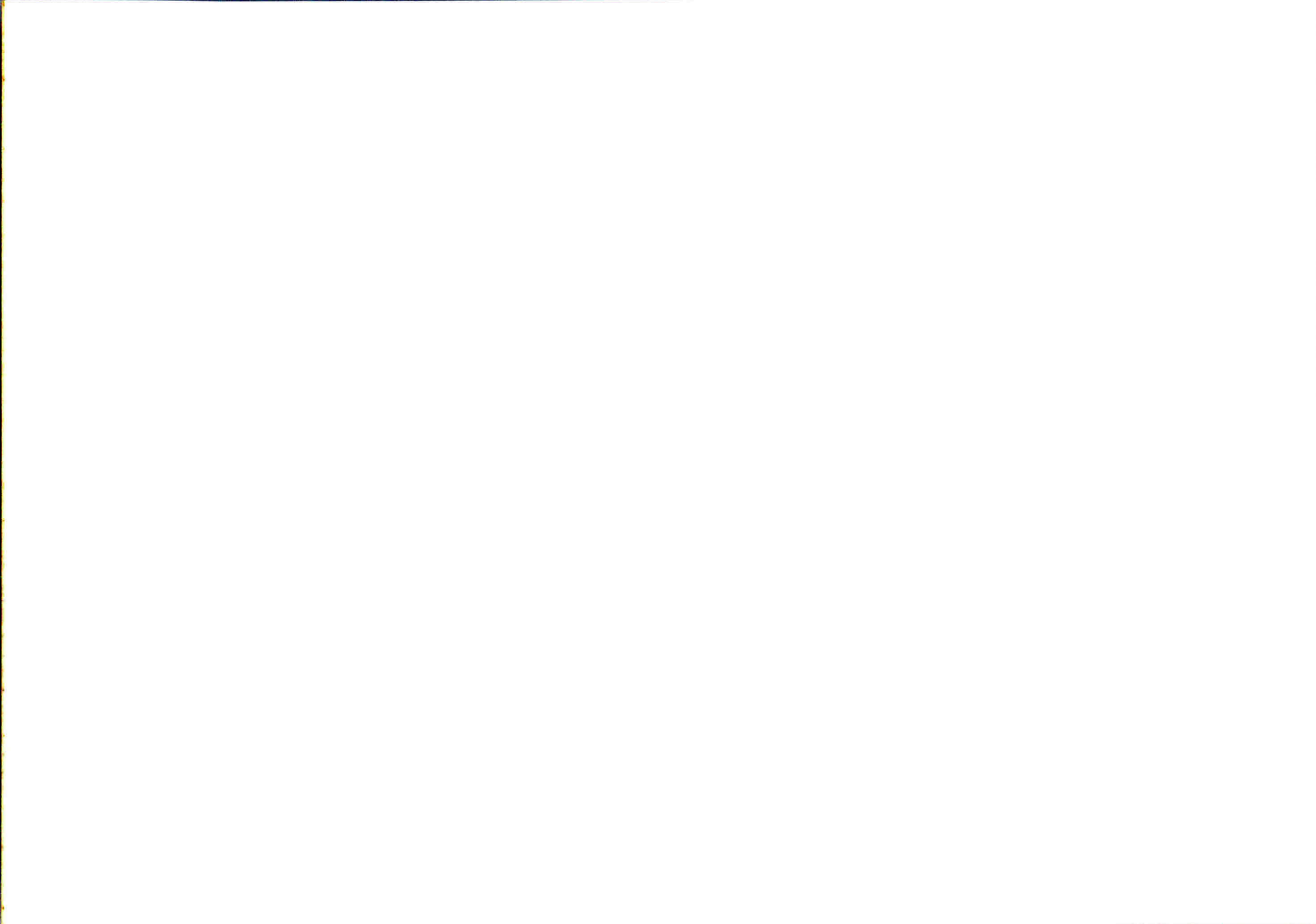




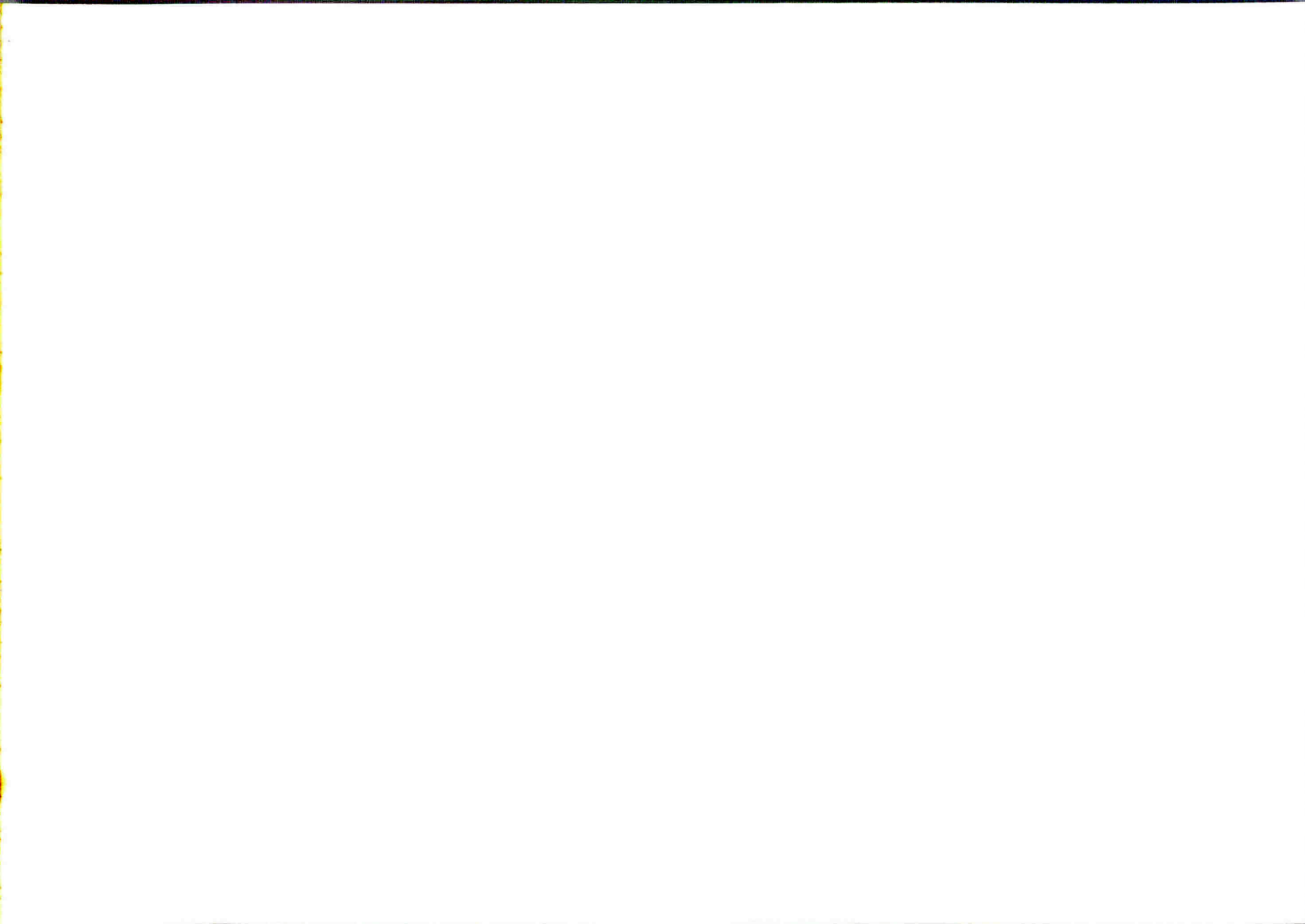




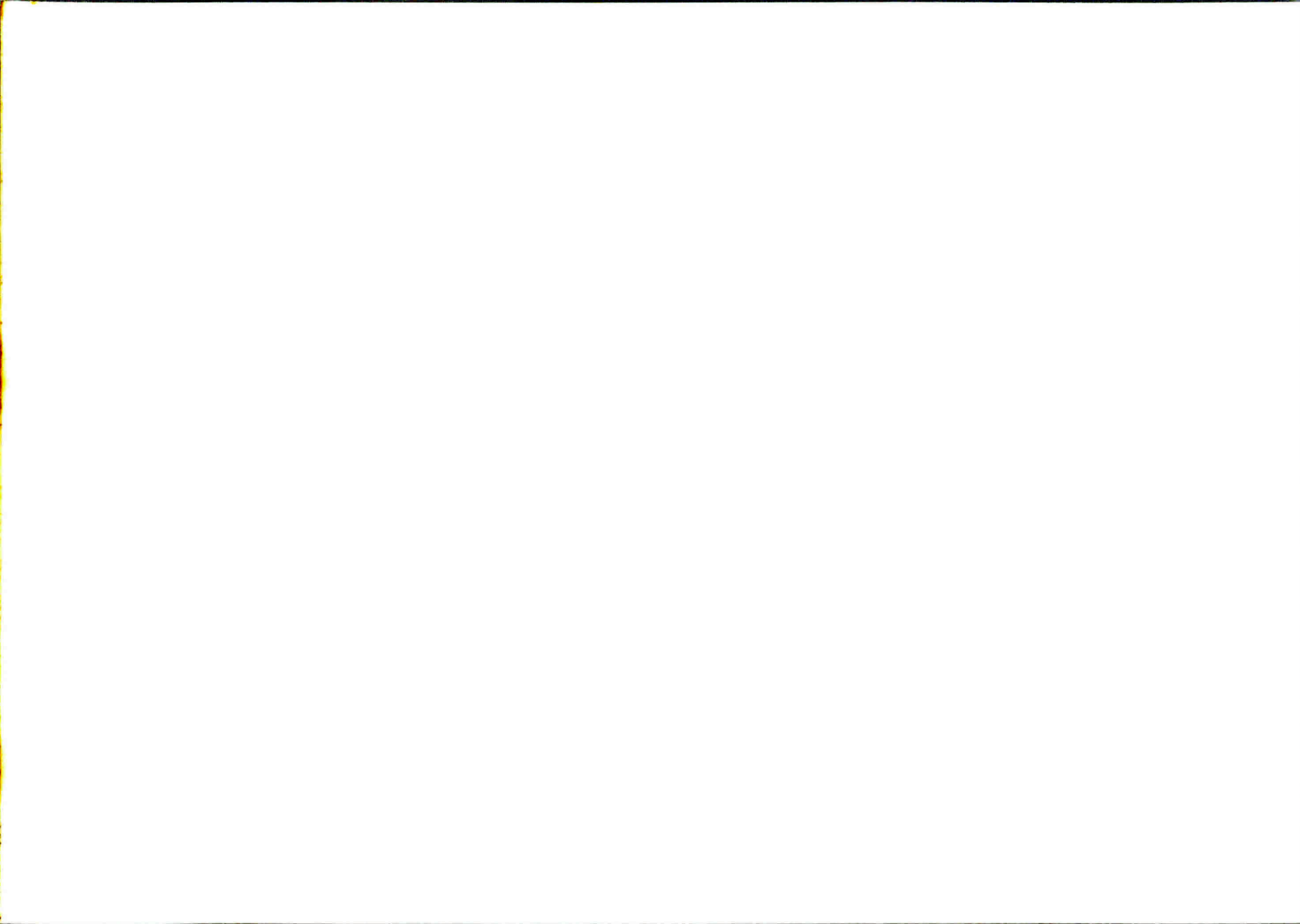






















The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting process. It starts with the identification of the accounting cycle, which consists of eight steps: identifying the accounting cycle, analyzing and journalizing the transactions, posting to the ledger, preparing a trial balance, adjusting the accounts, preparing financial statements, and closing the books. Each step is explained in detail, with examples and practical advice.

The third part of the document focuses on the preparation of financial statements. It covers the balance sheet, the income statement, and the statement of cash flows. It explains how these statements are derived from the accounting records and how they provide a comprehensive view of the company's financial health.

The fourth part of the document discusses the importance of internal controls. It explains how internal controls help to prevent errors and fraud, and how they ensure the accuracy and reliability of the financial information. It provides examples of internal controls and discusses how they should be implemented.

The fifth part of the document covers the topic of tax accounting. It explains how taxes are calculated and reported, and how they affect the company's financial statements. It provides information on the different types of taxes and how they are treated for accounting purposes.

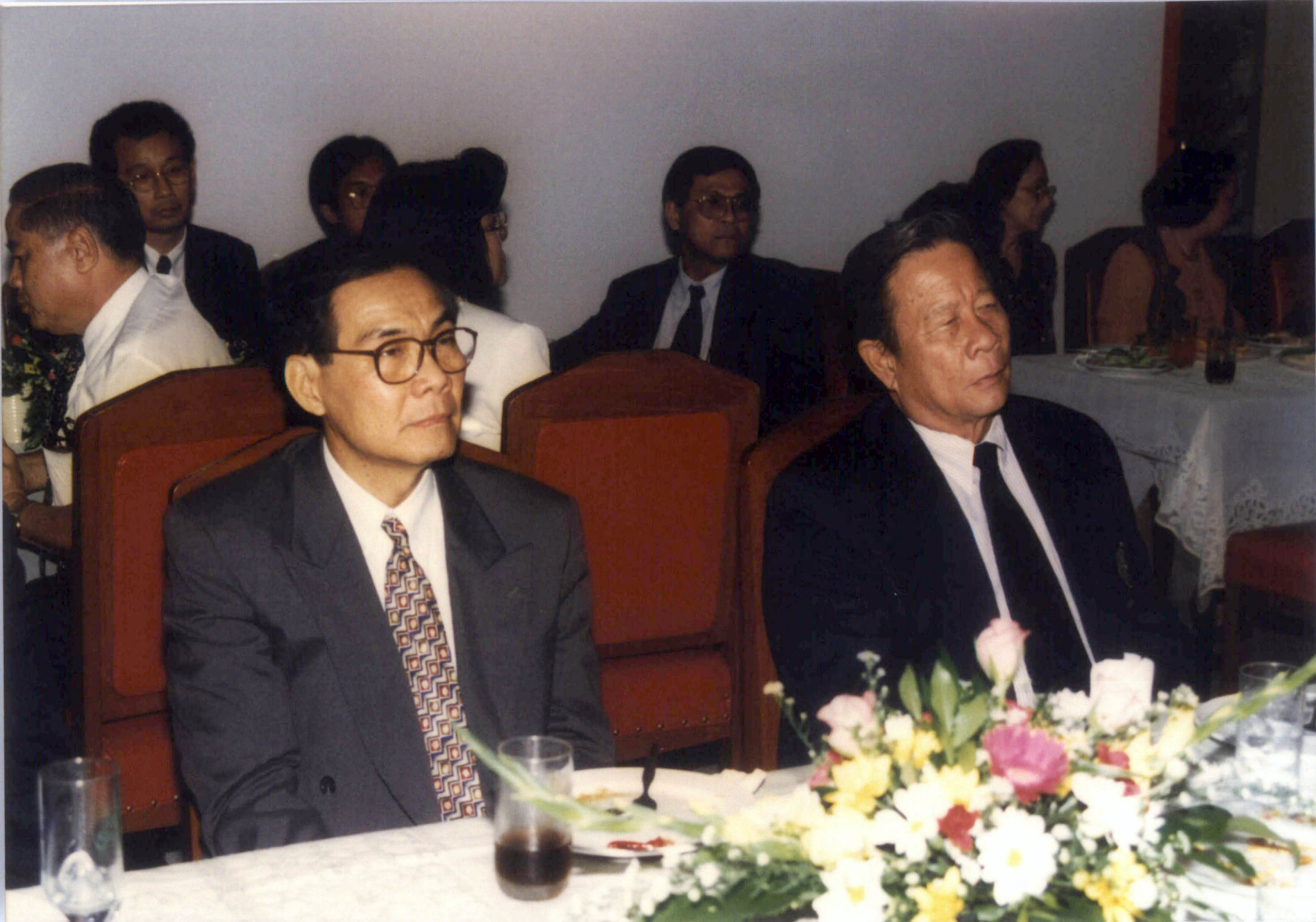
The sixth part of the document discusses the importance of auditing. It explains how an audit is conducted and how it helps to ensure the accuracy and reliability of the financial statements. It provides information on the different types of audits and how they should be performed.

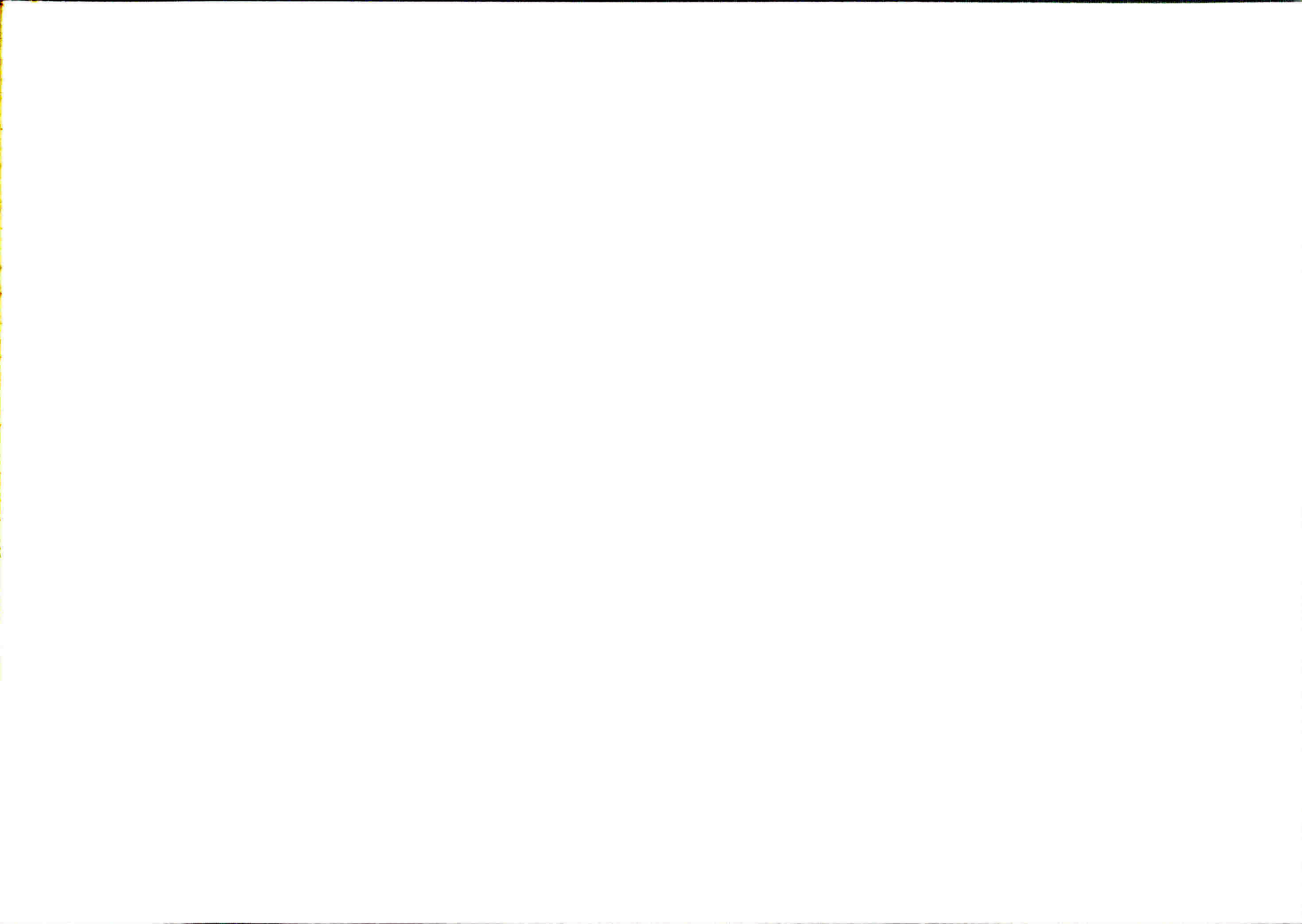
The seventh part of the document covers the topic of financial reporting. It explains how financial information is communicated to stakeholders and how it is used to make decisions. It provides information on the different types of financial reports and how they should be prepared.

The eighth part of the document discusses the importance of ethics in accounting. It explains how ethical behavior is essential for the integrity of the accounting profession and how it affects the trust of stakeholders. It provides information on the different types of ethical issues and how they should be handled.

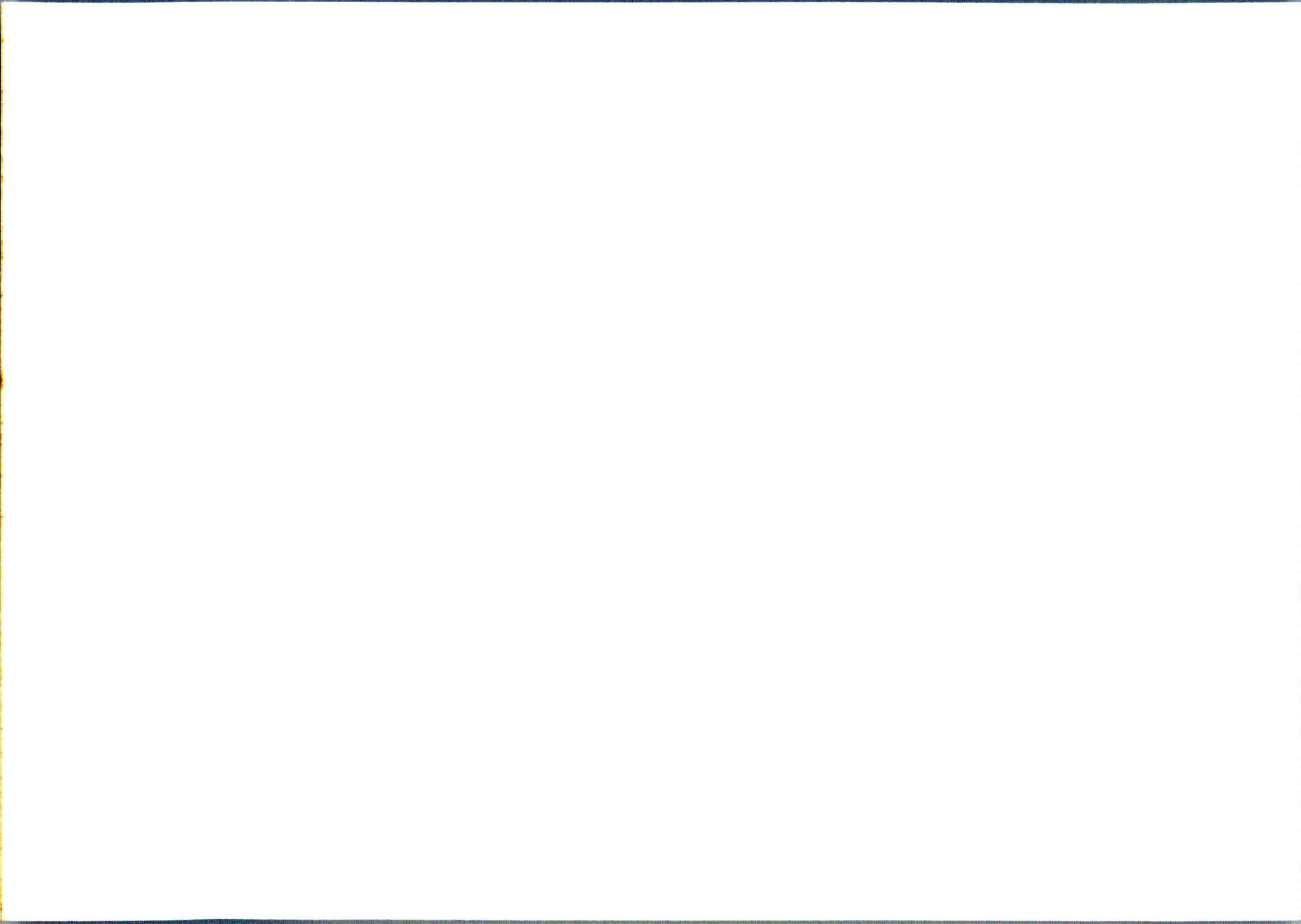
The ninth part of the document covers the topic of financial management. It explains how financial resources are managed and how they are used to achieve the company's goals. It provides information on the different types of financial management techniques and how they should be applied.

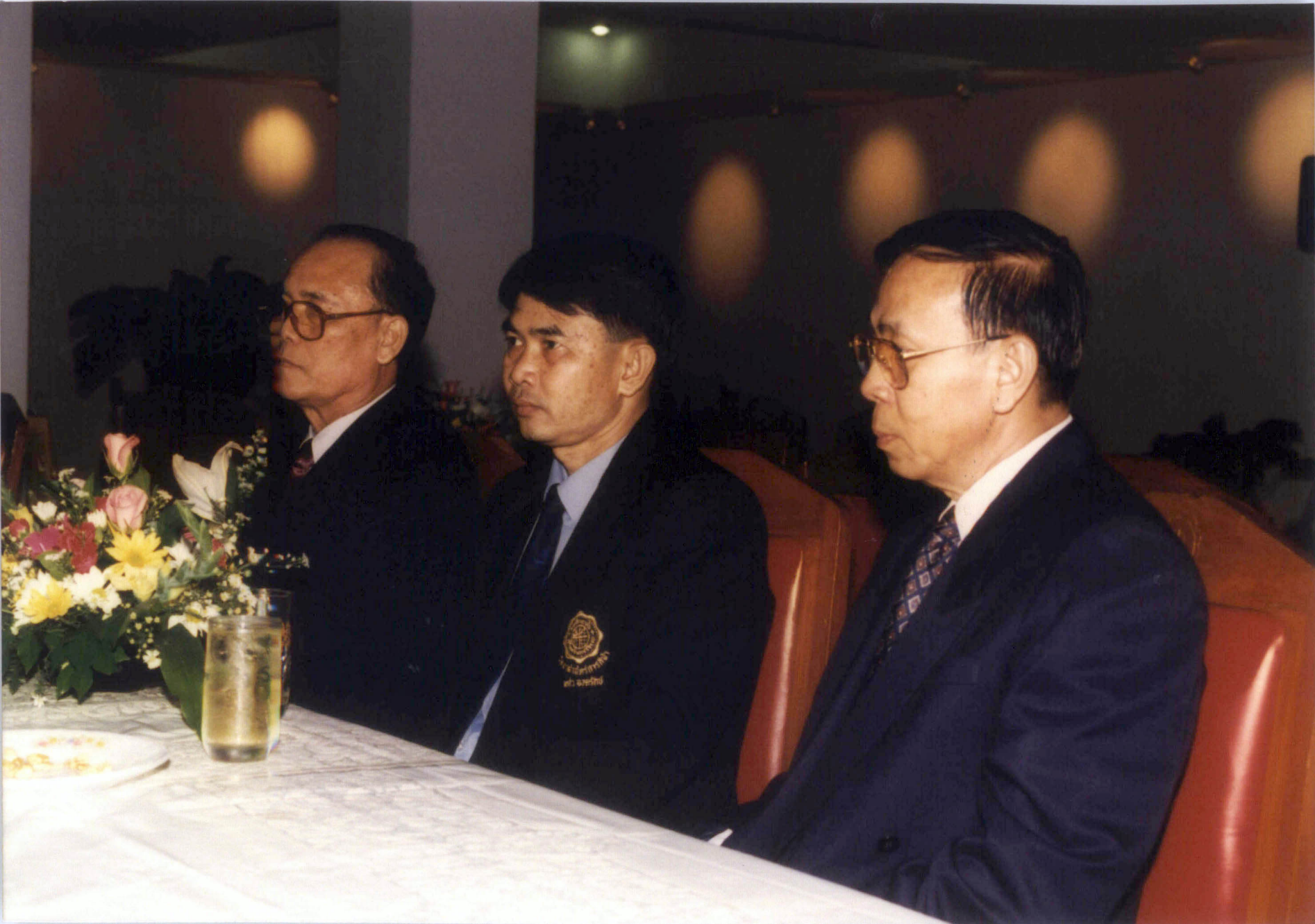
The tenth part of the document discusses the importance of continuous learning in accounting. It explains how the accounting profession is constantly evolving and how accountants must stay up-to-date on the latest developments. It provides information on the different types of continuing education programs and how they should be used.











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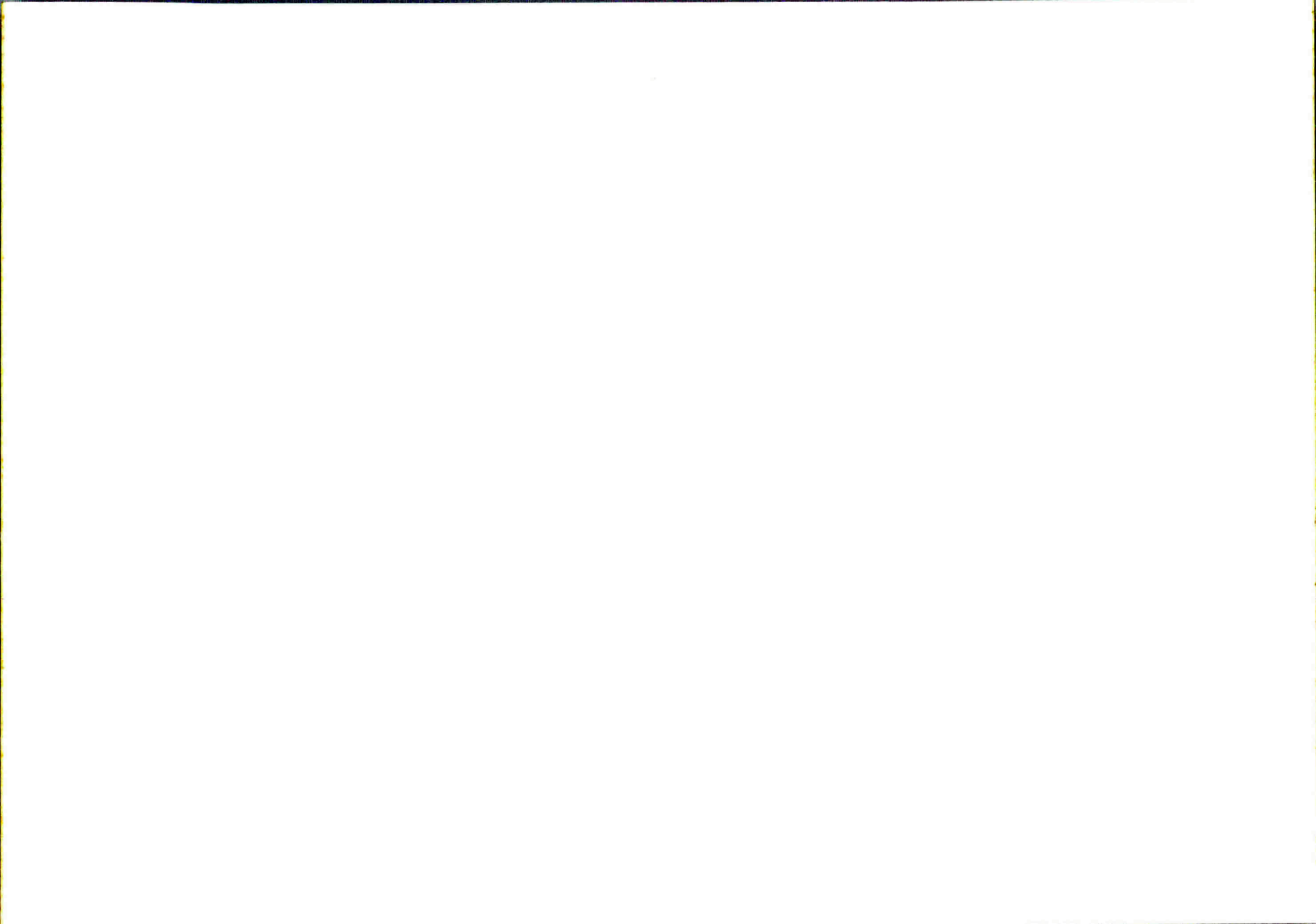


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30-5-90







Large red stylized Chinese characters, likely '慶祝' (celebrate), with a date '30-5-90' written below them in a red banner-like shape.

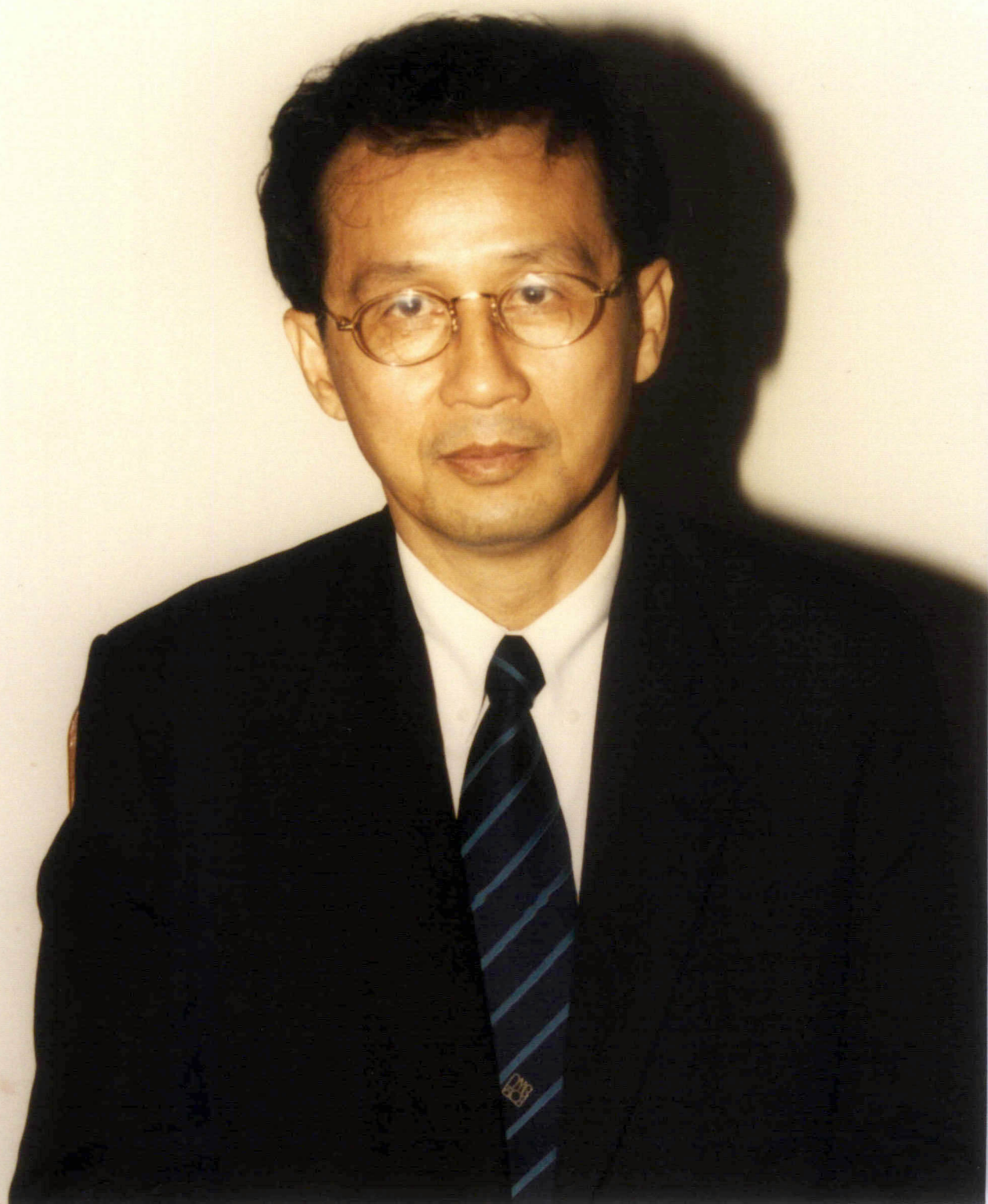


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30-5-90



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Large, stylized red Chinese characters, likely a name or title, written in a calligraphic style.

30-5-90



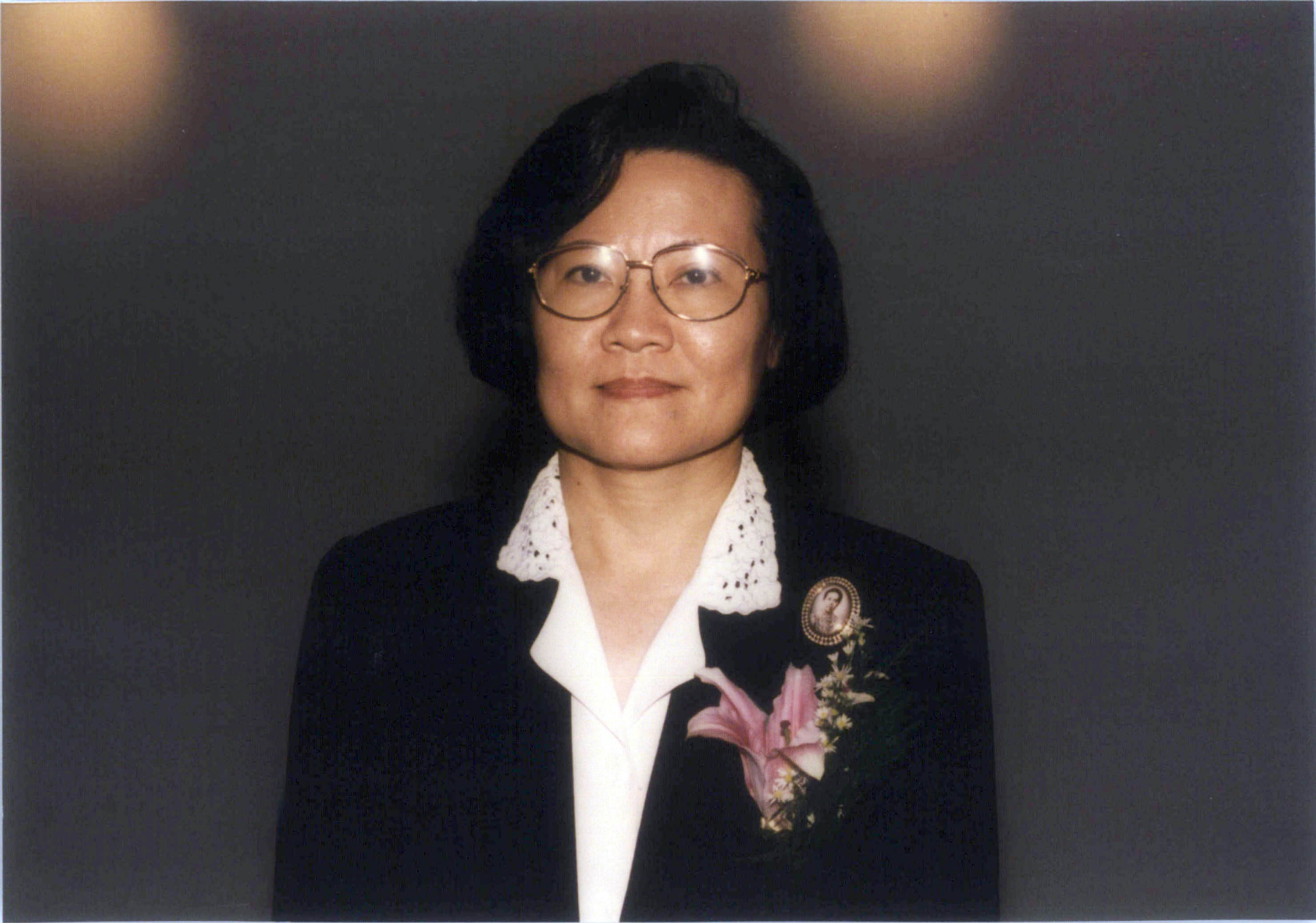
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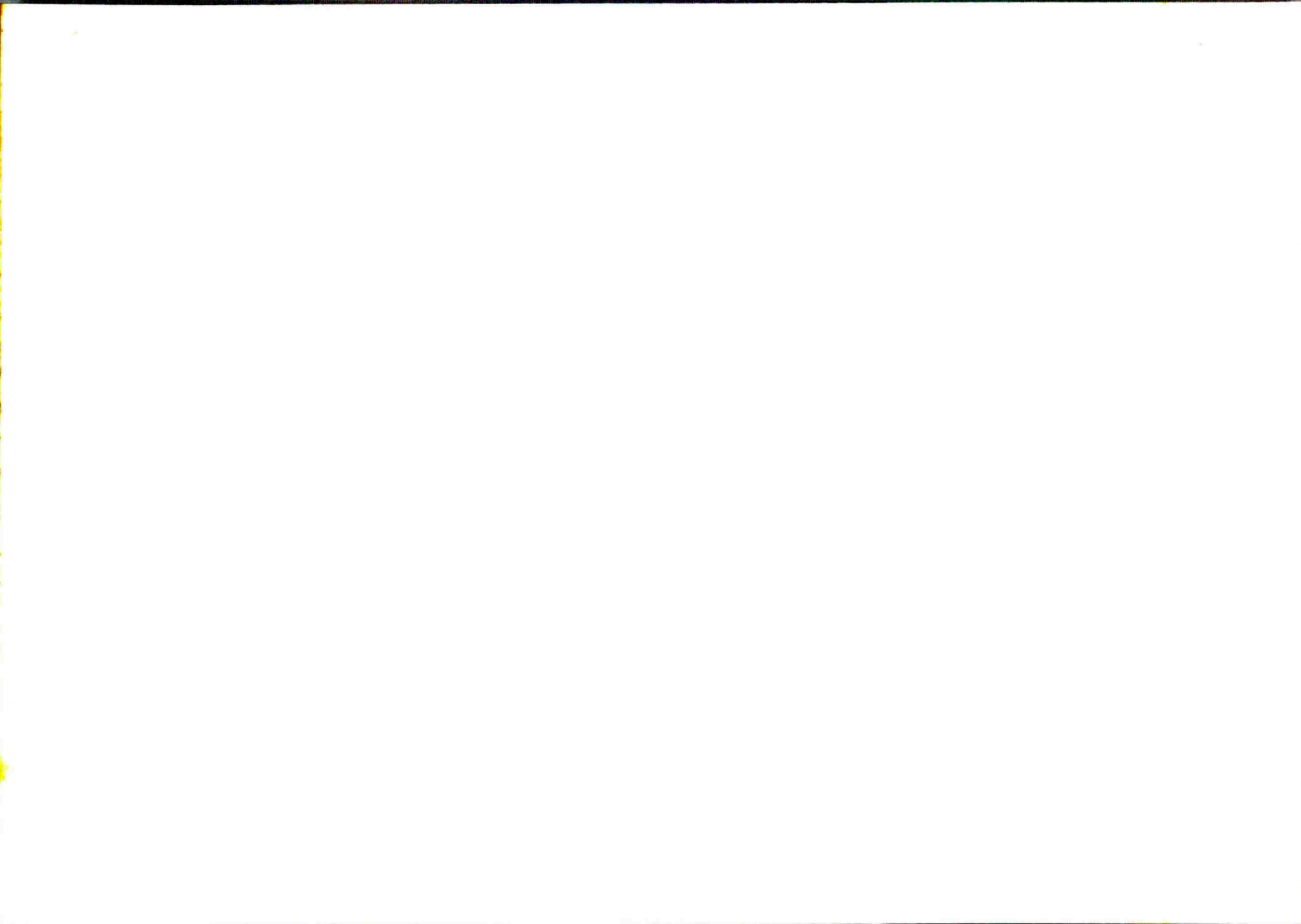


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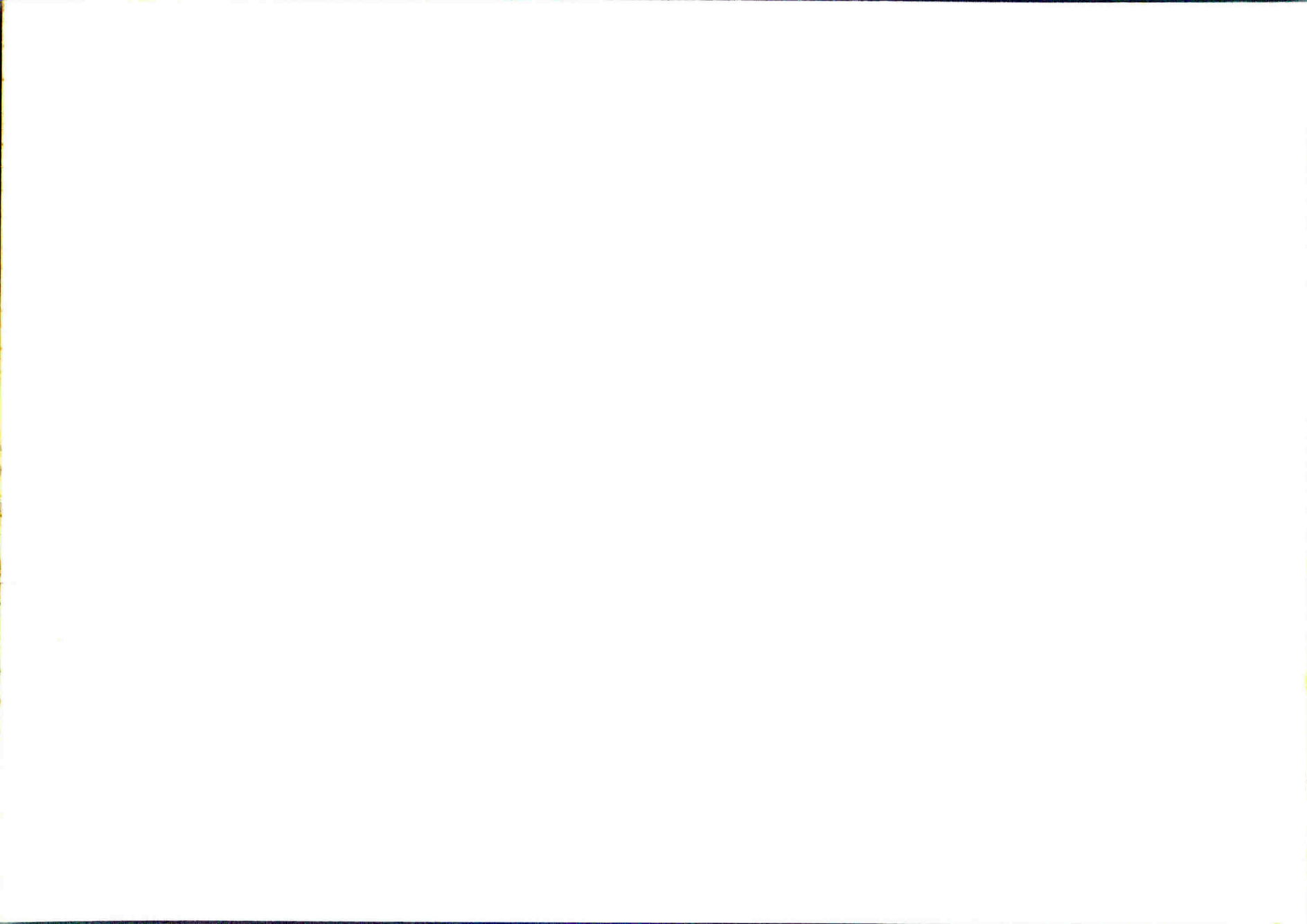














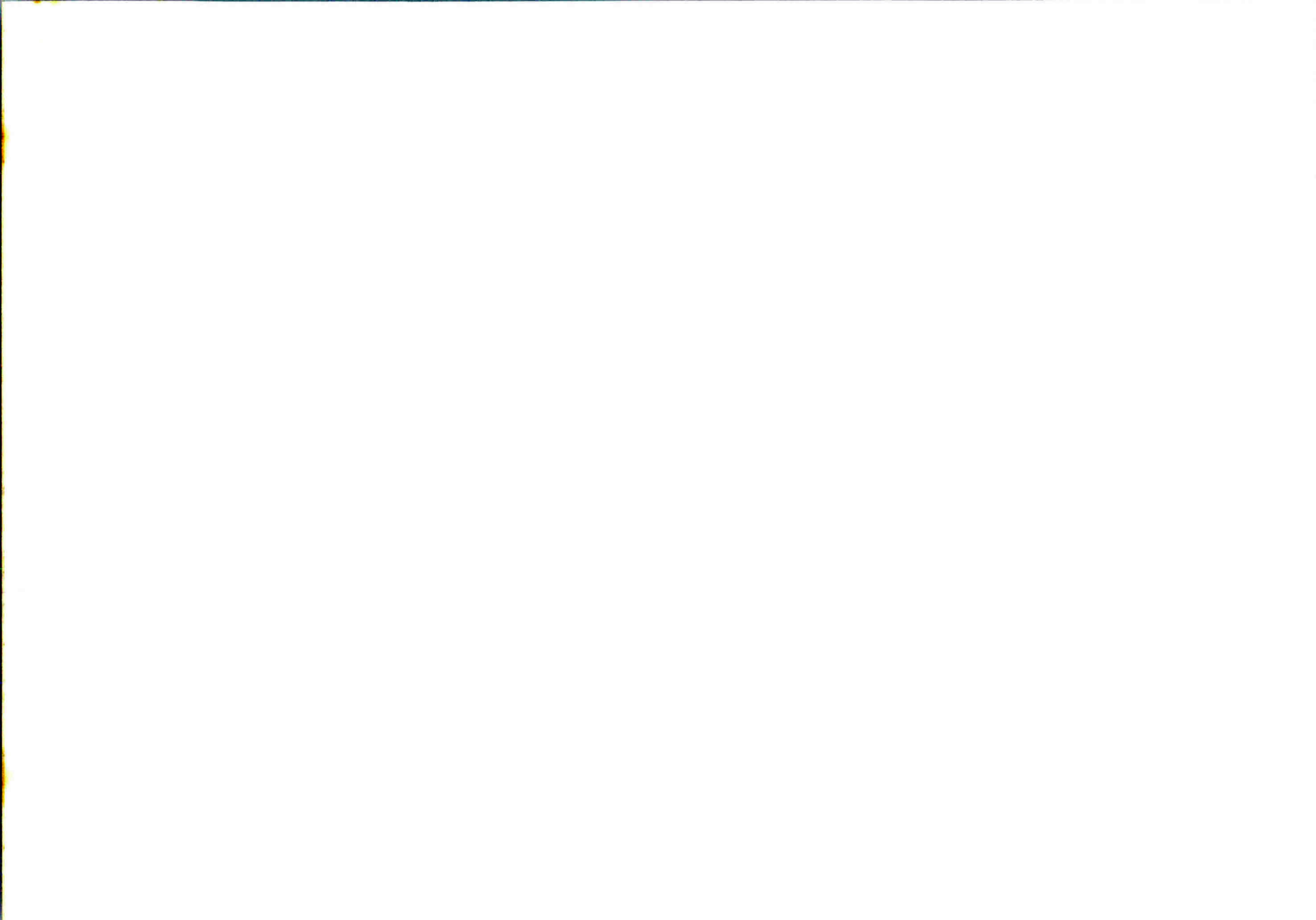
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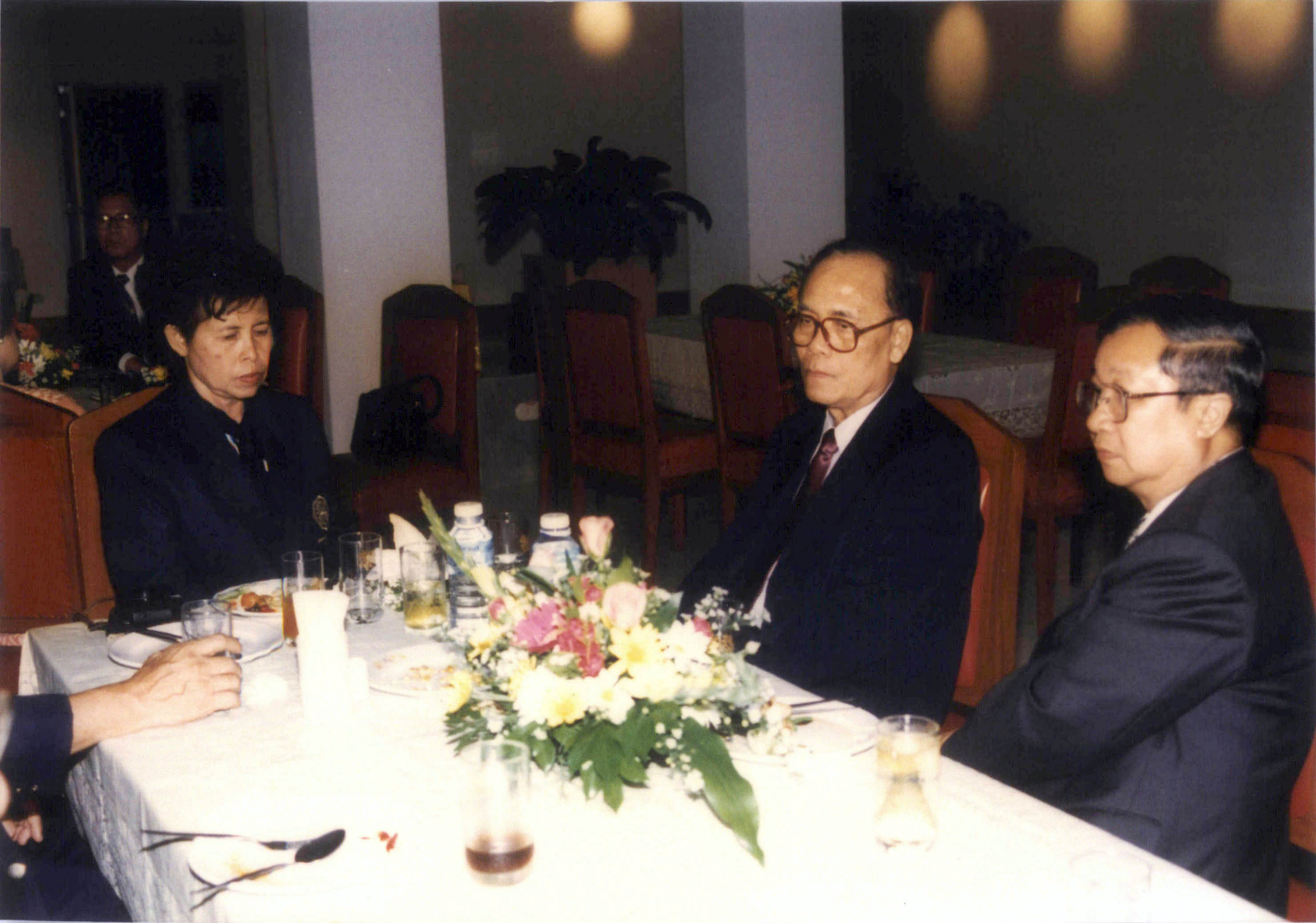
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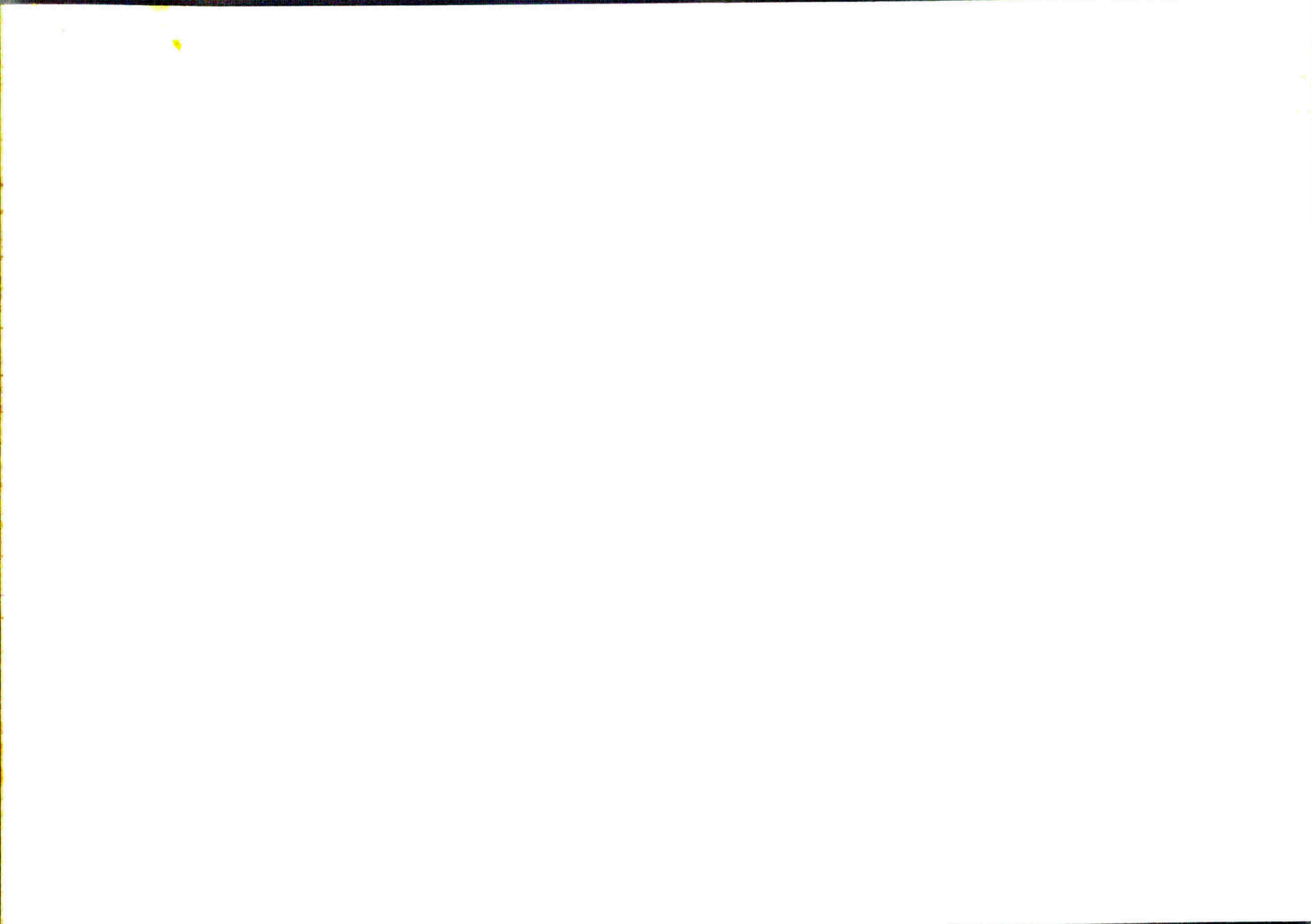


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