

Application of Cost Accounting in Decision Making for Accounting students.

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Abstract

This Study aimed to investigate (1) accounting students 'proficiency in applying cost accounting data for their decision, and (2) a suitable solution for students who were able to apply cost accounting data for decision at low level, and for those who were not able to apply. The sample group was 45 students majoring in Accounting from Department of Business Administration, Rajamangala University of Technology Srivijaya, Trang campus. Seven steps of research methodology were as follows.

1. Surveying amount of students who passed a Cost Accounting Subject and finding a sample group

2. Designing a test for target cost accounting for decision

3. Designing a test for applying cost accounting data for various decision

4. Summarizing by testing scale

5. Finding a suitable solution for those who failed

6. Testing a suitable solution

7. Concluding result and make database for publication

It was found that percentage of scoring students' applying cost accounting was at 26.67,15.56,and 13.33,respectively.Students'satisfaction for knowledge management activity "Application of Cost Accounting in Decision Making for Accounting students" was respectively as follows. They were more familiar with peers at 88%.They were more motivated to learn at 86.62%. The activity helped them understand more than reading textbook alone at 84.00%.Students suggested that they failed the test because they only tried to read, not to make understanding what they were reading. Thus, researcher assigned them to do continued case study.

Keywords: Cost, Decision Making, Accounting students

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