JMSS

Journal of Multidisciplinary
in Social Sciences

Journal of Multidisciplinary in Social Sciences

Journal of
Multidisciplinary in
Social Sciences

Journal of Multidisciplinary in Social Sciences

Journal of Multidisciplinary in Social Sciences

Journal of Multidisciplinary in Social Sciences is an academic journal with the aim to publish original article, review articles and book review about the integration of the multidisciplinary knowledge to develop into new valuable and useful knowledge in the field of Humanities and Social Sciences and other related field such as Education, Business, Tourism and Hospitality, Communication Art and Law and Politics

The Journal is published 3 issues per year, with the first issue covering the months of January to April, the second issue covers May to August, and the third issue covers September to December. The journal is published online (http://research.dusit.ac.th). Those who are interest can submit the manuscripts to our website (https://so03.tci-thaijo.org/index.php/sduhs).

Journal of Multidisciplinary in Social Sciences

Peer Reviewers

Content

Organizational Culture of State Universities: Cultivating Through the Lens of Faculty

Albert A. Villanca*

Bukidnon State University, Malaybalay City, Bukidnon, 8700 Philippines

Article info

Abstract

Organizational culture is an important concept in understanding the dynamics and management of the performance of any organization. This study sought to reexamine the implications of organizational culture to the academic community of two state universities in Bukidnon, Philippines. The study employed a descriptive-cross-sectional method design with the use of descriptive statistics and qualitative data analysis. The results revealed that generally, the organizational culture of the two state universities in terms of involvement, consistency, adaptability, and mission traits were high. The faculty suggested a plan of action to cultivate the organizational culture which included: constant cascading of information to all stakeholders to develop mission traits; future thinking that anticipates future demands should be implemented to cultivate adaptability; building stronger employee relationships that provides opportunities to express opinions, provide concrete processes so that decision making would be easier for the top management, and designate school officials to be guided by the law.

Introduction

The majority of organizations today are dynamic, which presents opportunities and difficulties for top management and decision-makers. Especially in the Philippines, institutions like state universities are not exempt from this tendency. To provide Filipinos with a high-quality education that meets both national and international standards, it must be dynamic. The management of performance and productivity within an organization is largely concerned with organizational dynamics, which may be very effectively understood and contextualized in terms of organizational culture. The organizational culture notion aids in comprehending and examining the factors that cause educational organizations like universities to become structured, evolve, and function (Lacatus, 2013). It also enables the development of enhancement, reform, and management improvement plans for universities and schools. In the same vein, Erickson (2020) has made it abundantly evident that a poisonous culture repels talent while the appropriate culture attracts talent and helps to overcome internal obstacles and external shocks. He added that although it is unlikely to be included in a strategic plan, culture can be a strategy in and of itself. The most successful companies are frequently recognized for their strong, uplifting cultures. A study by Batugal (2019) further indicates that there is a significant positive relationship between job satisfaction and organizational

* Corresponding Author
email: albertvillanca@buksu.edu.ph

culture. A study by Racelis (2005) on organizational culture in Philippine businesses revealed that certain industries may share similar cultural traits along the organic-mechanistic and integration differentiation continuums. Some of these similarities may be explained by similarities in the competitive environments, customer demands, and societal expectations of these industries.

In recent years, state universities are identified by their unique culture as part of their mandate and branding. In the study of Villanca (2019) on select Philippine higher education institutions, it was revealed that the performance of faculty is greatly influenced by cultural consistency and work motivation. But it is also in the same context that any organization like state universities cannot be spared from organizational issues brought relatively by different factors including the dynamics of operation. Common issues with organizational culture include ambiguity, poor communication, and inconsistent behavior (McMahon, 2022). He continued by saying that they can contribute to a hostile and unpleasant work environment, which can reduce employee loyalty and may exacerbate problems like harassment, bullying, and high turnover. It has been noted that some government programs were rather inconsistently executed at these two state universities under study. The policies adopted by the various governing boards and the demographic settings of the schools, whether they are the main campus or satellite campuses, clearly differ from one another.

The researcher has been interested in identifying various ambiguities and contradictions in the current cultural phenomena based on this premise. In doing so, it is hoped that this research project will provide a solid foundation for addressing the current issues state universities are facing regarding their responsibilities to the general public and, more importantly, in assisting in the development of organizational culture for the benefit of the people in state universities.

Conceptual Framework

Organizational culture is the atmosphere that pervades the interior of a company or association. Theories of organizational culture aim to describe the phenomena that affect people and their surroundings. This study is based on Tierney's (1988) concept which explains why organizational culture is a useful concept for understanding management and performance in higher education and outlines attempts to define culture in higher education.

Correspondingly, the study of Denison's Organizational Culture Model (Denison, et. al (2006) looks into an organization by identifying, codifying, and understanding organizational culture in terms of four cultural traits, namely: Mission, Involvement, Adaptability, & Consistency. Each of these traits is further broken down into three indices for a total of twelve. The mission is the degree to which the organization is crystal clear about its business direction. Involvement is the degree to which individuals at all levels are truly engaged in and "own" the business direction, and the degree to which they are positioned to help the business succeed. Adaptability is the degree to which the organization understands the customers' needs, can change in response to changing demands and can learn new skills and technologies to support business success. Consistency is the degree to which the organization has shared values, systems, and processes that support the achievement of the business mission and goals. Such culture is further explained with the interpretations and perspectives of higher education faculty through their suggested plan of action.

Figure 1 The schematic diagram of the study
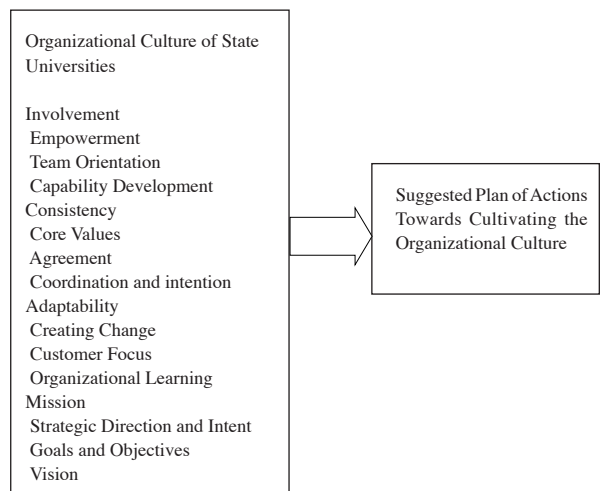
Objectives

This study aimed to explore the organizational culture of two state universities in Bukidnon Philippines, namely: Bukidnon State University and Central Mindanao University during the school year 2018-2019. This research sought to answer the following questions:

1. What is the prevailing organizational culture of state universities in terms of the following traits:

    a. Involvement; b. Consistency;
    c. Adaptability, and d. Mission?

2. What suggested plan of action can be developed to cultivate the organizational culture of state universities?

Research Methodology

This study made use of descriptive-cross sectional and qualitative research approaches. It used the descriptive-cross-sectional method since it describes the prevalent traits of organizational culture in two state universities. It also used qualitative data analysis in codifying the responses of the participants from the answered opinionnaire. This study was conducted on one hundred twenty-four college faculty of two (2) state universities in Bukidnon, Philippines. The participants were delimited only to those who are occupying regular plantilla positions and who have been in service for 3 years or more to minimize heterogeneity.

The instrument used in this study was a survey questionnaire with opinionnaire translated into a google form. The cover page contained the letter request asking for consideration from the identified participants to answer the questionnaire. This also included the informed consent form where the participant has to affirm favorably indicating permission to participate in the study. It is a modified questionnaire adapted from Denison (1990) which was construct-validated and found highly reliable as indicated by its Cronbach's Alpha coefficient of 0.958 (Denison, et. al (2006). To answer question number 1, it employed descriptive statistics while for question number 2, it made use of qualitative data analysis to codify and thematize the significant statements.

Results and Discussion

Organization Culture of Higher Education Institutions

Organizational culture is the set of shared values, beliefs, and norms that influence the way employees think, feel and behave in the workplace. It constitutes four main aspects such as involvement, consistency, adaptability, and mission (Denison, 1990).

Table 1 presents the organizational culture of higher education institutions in terms of their involvement trait which is described qualitatively as *high*. This indicates that the situations relating to the involvement of the personnel and other stakeholders among higher educational institutions are *manifested most of the time.*

The standard deviation shows homogeneity among the responses of the faculty in these higher education institutions.

This finding implies that the present set-up of higher education institutions, particularly the state universities, has shown great cohesiveness and team efforts in the management of these institutions.

Table 1 Organizational Culture of State Universities in Involvement Trait

Statements	x	s.d.	QD
Team Orientation	4.01	0.66	High
Empowerment	3.81	0.71	High
Capability Development	3.78	0.76	High
Over-all	3.87	0.71	High

State universities are expected to be highly cohesive and empowered since they are public institutions whose mandates are to provide access and quality tertiary education to poor but deserving students. As such, the involvement of concerned stakeholders, most especially the faculty and the administration key officials, should be evident in all its programs, projects, and activities. This corroborates with the concept of Boyer (2017) that working in teams enables employees to be quicker and more effective in their work, as compared to people who work on projects on their own. Collaborating also makes employees more responsible, which goes a long way in raising their motivation levels, especially when teams work virtually. As emphasized by Hofstede (1980) that organizational culture is a collective process that could be the means of keeping employees in line and exhilarating them toward organizational objectives.

As further shown in Table 1, state universities put a premium on the value of teamwork among the key players of the institutions. The indicator which received the highest mean qualitatively is team orientation, which is very important so that everybody knows what to contribute to the team efforts from the start. This means that team orientation is very important so that all people in the organization should know the need to be team players to achieve the mandates of the institution collaboratively. This is reinforced by the next highest indicator of empowerment which shows that the faculty are highly empowered in ensuring accomplishments for the organization.

Capability development came last but was still rated qualitatively as high. This is evident in the rigorous implementation of different programs, projects, and activities. This indicates that these indicators are

manifested most of the time. The standard deviations of these indicators have shown a little spread among the responses of the participants. Nonetheless, it still shows how teamwork is important in making sure that the mandates of these institutions are successfully attained. This supports the concept of Ghorbanhosseini (2013) that teamwork has a significant effect on the organizational commitment which enables the organization to accomplish tasks faster and more efficiently than tackling projects individually. Cooperating on various tasks reduces workloads for all employees by enabling them to share responsibilities or ideas. Teamwork also reduces the work pressure on every worker, which allows him to be thorough in the completion of the assigned roles. In sharing ideas or responsibilities, every employee should have a role that suits his specialization.

Table 2 shows the organizational culture of higher education institutions in terms of consistency traits which is qualitatively described as *high*. This indicates that the consistency traits of these organizations *are manifested most of the time*. The standard deviation shows that the responses of the participants are somewhat close to the mean. The result implies that coordination and integration among employees on matters that pertain to the mandates of the institution are well coordinated from top management down to the rank and file. Consistent with the vision and mission of the institution, it is observed that people render their functions and responsibilities in consonance with the general mandates of the institution coupled with its core values as guiding principles in serving the general public including the internal stakeholders.

It is a common practice of state universities and universities to articulate their core values, apart from their mission and vision, which serve as guiding anchorage for all the employees to live by. This way, all its performance targets are guided and properly aligned with its mandates.

Table 2 Organizational Culture of State Universities in Consistency Trait

Statements	x	s.d.	QD
Core Values	3.84	0.69	High
Agreement	3.69	0.54	High
Coordination and Integration	3.56	0.60	High
Over-all	3.70	0.61	High

This supports the study of Zhang, Li, & Wei, (2008). that consistency between organizational culture and the external environment was found positively

associated with organizational performance. Consistency in the core values, agreement and coordination, and integrations was a crucial step to ensure that everybody works in a single vision and mission guided by shared values. Working to establish a workplace in which policies, procedures, and practices are consistent, however, has its benefits. There are several reasons why consistency is a goal toward which you should work. As also emphasized by Tucker (2017) consistency helps employees feel secure about their work responsibilities and workplace demands. Without a consistent work environment, the faculty will continually be second-guessing every move they make. It is argued by Huber (1991) that consistency helps an organization interpret new information across all units. In the case of state universities and colleges, consistency in the application of laws (particularly the CHED Memorandum Orders) helps the institutions communicate to concerned stakeholders of the same breadth of information, thus, avoiding misinterpretations and misunderstanding.

Table 3 shows the organizational culture of higher education in terms of adaptability traits. It generally registered a high extent among indicators that are under adaptability trait. This indicates that these situations are *manifested most of the time*. The standard deviation shows little homogeneity among the responses of the participants. This result indicates that the adaptability trait among employees of these institutions have a high extent showing how the employees and world easily adapt especially in organizing learning and creating change for the betterment of the organization. Higher education institutions are expected to adapt since it is inherent in its nature to continuously improve. The need to adapt is demanded by the world body of higher education or just a constructive comment and recommendation from the stakeholders. Change is inevitable which is why all members of the organization must have a deep understanding of customer wants and needs.

Table 3 Organizational Culture of State Universities in Adaptability Trait

Statements	x	s.d.	QD
Organizational Learning	4.00	0.57	High
Creating Change	3.65	0.54	High
Customer Focus	3.64	0.53	High
Over-all	3.69	0.55	High

This is emphasized by Reeves & Deimler (2011) that organizations, therefore, need to create an environment that encourages the knowledge flow, diversity,

autonomy, risk-taking, sharing, and flexibility on which adaptation thrives. Contrary to classical strategic thinking, strategy follows *organization in adaptive* companies. Confronted with the demand to align with global standards, state universities have to remain relevant by being adaptive to change and by embracing the 21st-century lifelong learning competencies.

Also shown in Table 3 is the indicator of organizational learning which says that learning is an important objective in our day-to-day work. This ranked highest among the indicators of adaptability which is described qualitatively as *high*. This means that this situation is *manifested most of the time.* This clearly shows that the faculty being the source of knowledge and wisdom for the students has to ensure that learning will take place optimally in their day-to-day responsibility of teaching and sharing their knowledge with the students. This is considered to be the basic commodity in any learning institution such as state universities and colleges.

Table 4 shows the organizational culture of higher education institutions in terms of their mission traits. The overall mean reveals a qualitative description of *high* extent which indicates that indicators under mission trait are *manifested most of the time*. Its standard deviation also indicates that the responses of the participants are closer to the mean. The result indicates that the mission of the higher education institution has made the guiding principle in directing the governance and management of the organizational mandates.

Table 4 Organizational Culture of Higher Education Institutions in Mission Trait

Statements	x	s.d.	QD
Goals and Objectives	4.0	0.65	High
Strategic Direction and Intention	3.87	0.60	High
Vision	3.74	0.56	High
Over-all	3.81	0.60	High

This result is highlighted by the statement on goals and objectives stating that there is a closer mission that gives meaning and direction to the work of the personnel. In two state universities under this study, it ranked highest among the indicators which are described qualitatively as *high*. This clearly shows that this situation is *manifested most of the time* as shown in the scoring among the participants.

It generally expresses that the existence of this higher education institution is heavily reliant on its mission and vision which is usually translated into its mandated programs, projects, and activities as contained explicitly in their respective laws creating the institutions for the said purpose.

As a state institution, it is primarily mandated to provide quality tertiary education that is accessible and affordable to students who are considered poor but deserving to attend college education. It has become the culture of the university or college to ensure that all its programs, projects, and activities are very much aligned with its vision, mission, goals, and objectives. As emphasized by Parscale (2013) on the importance of having a clear mission and vision for a school. The faculty needs to remember and keep reviewing the school's vision and mission statements. For sure the school's mission and vision will be the main focus to motivate the teachers to follow in the right direction. This result is further confirmed by the last two statements which singled out that the strategic direction of the organization is clear to the personnel, especially the faculty members, and that short-term thinking seldom achieve the long-term plan. Correspondingly, it is obvious that the strategic directions of these institutions are clear to all the personnel including the other stakeholder, in addition, short-term thinking makes it difficult to achieve the long-term plan of the institution.

Table 5 shows the summary of organizational culture considering the four traits, namely involvement, mission, adaptability, and consistency. It generally shows that the overall mean is described qualitatively as *high*. This indicates that these four traits of organizational culture are *manifested most of the time*. Its overall standard deviation shows homogeneity among the means of these four traits.

Table 5 Summary of Organizational Culture of State Universities in Bukidnon

Statements	x	s.d.	QD
GInvolvement	3.87	0.71	High
Mission	3.81	0.61	High
Adaptability	3.69	0.55	High
Consistency	3.62	0.60	High
Over-all	3.75	0.62	High

This finding reveals that the organizational culture of these higher education institutions particularly the two state universities under study is highly observable in all its traits. This goes to show that these institutions are working collaboratively in attaining their mandates of providing access and quality to tertiary education among students who deserve no less than the best education they could from these learning institutions. As Hofferberth and Urich (2011) have argued that with a strong

organizational culture, employees do things because they believe it's the right thing to do and feel they will be rewarded for their actions. In understanding organizational culture, it is very important to know all its elements. According to Schein (2004) and Zhang, Li, & Wei, (2008) that the culture of an organization refers to the behavior patterns and standards that bind it together. With the mission and vision in place for each state university, no wonder everyone was obliged to render services according to standards and prescribed policies.

This aligns with the emphasis made by Xiong (2012) reiterating the need to maintain a strong culture in any organization. When an organization has a strong culture, it keeps its employees actively and passionately engaged. A strong culture impacts the values and norms of an organization. It creates and supports the mission, vision, and values. This is similar to the study of [18] which attempted to understand the importance of organizational culture. He concluded that organizational culture is an important condition that operates in every organization, though mostly invisible to the members of the organization or external environment.

Organizational culture is the set of shared values, beliefs, and norms that influence the way employees think, feel and behave in the workplace. It constitutes four main aspects such as involvement, consistency, adaptability, and mission (Denison, 1990). Table 5 shows the organizational culture considering the aforementioned four traits. The result shows that it is qualitatively described as high. This indicates that these four traits of organizational culture are manifested most of the time. This finding reveals that the organizational culture of these higher education institutions is highly observable in all its traits.

Suggested Plan of Action to Cultivate the Organizational Culture

The concerned faculty were also asked through an open-ended question opinionnaire, informal interviews, and focus group discussions on what are their suggestions and recommendations to cultivate the organizational culture of the organization they are part of. The faculty through their perspectives have expressed their thoughts on how to further develop their desired set of values and practices that could somehow help them attain a better performance as members of the academic community.

Frame 1 shows the suggested plan of action

toward cultivating the mission trait of the organization. For the state universities to be true to their mission, the faculty suggested that the state universities must constantly cascade information and management decisions from top to bottom including to the rank-and-file employees. The faculty emphasized that any institutional effort should be done for the improvement of the organizational processes and not just for compliance purposes only. It is further emphasized that every member of the university must understand the mission and the goals of the university to align the organization's goals and know what to prioritize.

Frame 1 Suggested Plan of Action to Cultivate Culture Mission

- *Constant cascading of information and management decision from top to bottom or rank and files employees.*
- *Being true to its commitment and ensure that its operation at different levels is cascading from the SUC VMGO and values. It is also important that any institutional effort is done for its improvement and not for compliance only.*
- *The mission of the university should cascade properly to every organization, department, and office under the university. Every member of the university must understand the mission and the goals of the university to align the organization's goals and know what to prioritize.*
- *Encourage employees to have international and local research presentations.*
- *It should be a bottom-up endeavor. The rank and file should participate in participating the future plans of the organization. The mission should be towards adapting the latest technology the state university could adopt.*

As a state university mandated to focus more on research endeavors, they also recommended that the employees (faculty) have international and local research presentations which would usher them to live up to the expectations of the academic community to be more vigorous in the research field. The faculty has to emphasize in one of their suggested plan of action that the state universities should endeavor to make use of a bottom-up approach by which the rank-and-file employees should participate in crafting the plans of the organization. They further espoused that the mission of the organization should be towards adapting the latest technology the state university could adopt.

Frame 2 presents the faculty's suggestions and recommendations to further cultivate the adaptability trait of state universities. The faculty knowing the current and future demands suggest that future thinking should be adapted to anticipate future demands of the marketplace and the external environment. This is to engage the employees in the fast-changing demand of the world. The faculty expressed further that for the state

universities to remain relevant and responsive, they must take steps to know the current trends and needs of the community where it belongs to further cater to their needs. Organizations must be vigilant and observant of their surroundings to keep abreast with the trends and demands. They further suggested that there must be continuing capacity building and development training and seminars for faculty to further upgrade their adaptability skills. The faculty proposed even further to strengthen the networking and linkage of the state universities to the different stakeholders and to strengthen the value of effective and efficient responses to the emerging demands of the society.

Frame 2 Suggested Plan of Action to Cultivate Culture Adaptability

> - *Decision making would be easier for top management and that faculty in position will be guided in accordance to what is given in the process.*
> - *Have the system and process be widely disseminated and ensure that everyone is aware of the existing policies and procedure. Being more aware of these will encourage compliance and better results.*
> - *Create a two-way communication to provide reinforcement between employees and leader.*
> - *The need to integrate it into our curriculum is a wise idea. Other than that, core values must be cultivated in students' mind and heart through constantly reminding them that they play an integral role/part of the organization making them as tools to achieve the organizational goal as a whole.*
> - *Communication regarding the cascading of information should be improved to enhance the consistency of information. The university might consider using online platforms like Google Drive to have a better communication across departments and offices.*
> - *Must focus more on the intangibles like values, systems, processes, intellectual capital, etc. to create a more sustainable future.*

Cultivating the organizational culture through involvement is another important trait that state universities should look into. Frame 3 presents the suggestions expressed by the faculty to develop the organizational culture in terms of its involvement trait. The faculty notes the need to build stronger employee relationships and provide them with an environment that let their opinions be heard and considered. They also suggested creating more linkages with colleges and universities outside the country as being one of the requirements of quality assurance organizations.

In the context of those in the underserved and geographically isolated areas, the state university must endeavor to deploy faculty, staff, and students in innovative ways that expand the capacity of the concerned local government units in undertaking economic development and other purposeful projects in the locality. It is through creating more programs and activities that provide room for involvement among its

Frame 3 Suggested Plan of Action to Cultivate Culture Involvement

> - *Future thinking should be adapted to anticipate future demands of the marketplace and the external environment.*
> - *Engage employees to the up changing demand of the world.*
> - *Must take steps to know the current trends and needs of the community where it belongs to further cater to their needs.*
> - *Be vigilant and observant to our surroundings.*
> - *Continue the capacity building and development trainings and seminars for faculty to further upgrade the adaptability skills.*
> - *Strengthen the linkage of the SU to the different stakeholders of the community.*
> - *Strengthen the value of effective and efficient responses of the emerging demands in our society.*

members in the organization. A group from satellite campuses of a certain university even hinted to develop programs that encourage participation and cooperation between and among its campuses. The programs as desired must be based on strengthening social and human capital. One of which is that the teachers must be encouraged to pursue schooling to enrich their knowledge of certain subjects they are teaching.

Cultivating a culture of consistency is an important trait that state universities should seriously consider. Frame 4 presents suggestions from the faculty on how to develop consistency of culture in state universities. The faculty expressed that there must be concrete processes in place, so that decision-making would be easier for top management and that faculty in designated positions guided by what is given in the process. The organizations must ensure that the system and processes be widely disseminated so that everyone in the organization is aware of the existing policies, standards, and procedures. They further recommended creating two-way communication to reinforce employees

Frame 4 Suggested Plan of Action to Cultivate Culture Consistency

> - *Build strong employee relationships and provide the employees with an environment to let their opinion be heard.*
> - *Create more linkages (with MOAs and MOUs) with colleges and universities out of the country as this is one of the requirements in the PQA and QS*
> - *Create more programs and activities to provide room for involvement among its members.*
> - *Develop programs that encourage participation and cooperation between main campus and satellite campus.*
> - *It must be based on strengthening social capital and human capital.*
> - *Teachers must be encouraged to pursue schooling to enrich their knowledge on the certain subjects they are teaching.*
> - *Employees and other stakeholders must have an active participation to strengthen organizational culture and to achieve the goals and objectives of the organization.*
> - *Deployment of faculty, staff, and students in innovative ways that expand the capacity of local governments to undertake economic development & other projects.*

and leaders. Communication regarding the cascading of information is improved significantly to enhance the consistency of information with the use of online platforms to have better communication across departments and offices. And finally, the faculty have expressed their recommendations that the organization must focus on the intangibles like values, systems, processes, and intellectual capital to create a more sustainable future.

Suggestions

Based on the data gathered, the study revealed that the organizational culture of state universities was relatively *high*, manifesting the fact that all cultural traits registered the same level with involvement having the highest mean followed by consistency, adaptability, and mission. The faculty suggested plan of actions to cultivate an organizational culture which included: constant cascading of information to all stakeholders to develop mission trait; future thinking that anticipates future demands should be implemented to cultivate adaptability; build stronger employees relationship that provides opportunities to hear employee opinions, provide concrete processes so that decision making would be easier for the top management, and designate school officials to be guided by the law. State universities are encouraged to maintain a strong adherence to government rules and regulations to ensure the attainment of high performance of the personnel and the organization in general.

Since this study is only limited to two state universities which limits the conclusiveness of the result, further studies may be undertaken to cover a wider scope and dimensions of the issues in this study to increase the validity of the findings.

Acknowledgment

References

Batugal, M.L. (2019). Organizational Culture, Commitment and Job Satisfaction of Faculty in Private-Sectarian Higher Education Institutions (HEIs). *World Journal of Education, 9*(2), 123.

Boyer, S. (2017) *The importance of collaboration in the workplace.* Retrieved January 1, 2022 from https://www.nutcache./blog/the-importance-of-collaboration-in-the-workplace/

Denison, D. R. (1990). *Corporate culture and organizational effectiveness.* New York: John Wiley & Sons.

Denison, D. R., Janovics, J., Young, J., & Cho, H. J. (2006). Diagnosing organizational cultures: Validating a model and method. *Documento de trabajo. Denison Consulting Group, 1*(1), 1-39.

Erickson, C. (2020) *A framework to define and describe organizational culture.* Retrieved January 1, 2022 from https://greatnotbig.com/2020/01/organizational-culture-framework/

Ghorbanhosseini, M. (2013). The effect of organizational culture, teamwork and organizational development on organizational commitment: The mediating role of human capital. *Tehnički vjesnik, 20*(6), 1019-1025.

Hofferberth, D. R., & Urich, J. (2011). The Effect of Culture on Performance. *SPI Research*, 2011.

Hofstede, G. (1980). Motivation, leadership, and organization: do American theories apply abroad? *Organizational dynamics, 9*(1), 42-63.

Huber, G. (1991). Organizational learning: The contributing processes and the literature. *Organization Science, 2*(1), 88 -115.

Lacatus, M. (2013). Organizational culture in contemporary university. *Procedia - Social and Behavioral, Sciences, 76*(2013), 421 – 425.

McMahon, M (2022). *What are the most common organizational culture problems?.* Retrieved March 10, 2022 from https://www.smartcapitalmind.com/what-are-the-most-common-organizational-culture-problems.htm

Parscale, G. (2013). *The importance of a clear mission and vision.* Retrieved March 20, 2022 from https://www.allthingsplc.info/blog/view/216/the-importance-of-a-clear-mission-and-vision

Racelis, A. (2005). An Exploratory Study of Organizational Culture in Philippine Firms. *Philippine Management Review, 12*(2005), 72-86.

Reeves, M., & Deimler, M. (2011). *Adaptability: The new competitive advantage.* Retrieved April 4, 2022 from https://hbr.org/2011/07/adaptability-the-new-competitive-advantage

Schein, E. H. (2004). *Organizational culture.* Frankfurt: New York.

Tierney, W. G. (1988). Organizational Culture in Higher Education: Defining the Essentials. *The Journal of higher education, 59*(1), 2–21.

Tucker, R. C. (2017). *Philosophy and myth in Karl Marx.* London: Routledge.

Villanca, A. (2019). *A Causal Model of Organizational Culture, Psychological Attributes, School Environment and Performance of Faculty in Higher Education Institutions* (Unpublished Dissertation), Bukidnon State University, Malaybalay City, Philippines

Xiong, A (2012). *The importance of a strong organizational culture.* Retrieved April 8, 2022 from https://www.mediaspacesolutions.com/blog/bid/122890/The-importance-of-a-strong-organizational-culture

Zhang, M., Li, H. & Wei, J. (2008). Examining the relationship between organizational culture and performance: The perspectives of consistency and balance. *Front. Bus. Res. China 2*(2008), 256–276.

Assessing Online Academic Integrity and Humanized Teaching in Zamboanga Peninsula Polytechnic State University

Jason V. Chavez*

Zamboanga Peninsula Polytechnic State University, Zamboanga City, 7000 Philippines

Article info

Abstract

This study investigates how to effectively engage students in academic honesty and allow them to learn through the essence of humanized teaching. A total of 250 teachers and students were surveyed, and in-depth analyses were carried out to assess the practices of academic integrity mechanism and the experiences of humanized teaching among teachers and students. The findings suggest that the institution has the role to introduce new strategies to implement policies on academic integrity to increase the honesty of the students. The institution must control the learning setting to encourage students to remain honest. Clearly, social, cognitive, and teaching presences are highly prevalent in educational systems. Cognitive presence is the most remarkable component of humanized teaching. It is statistically different from computer literacy, indigent status, and course types. Organizational and institutional contexts are also relevant to academic integrity. For learners to be encouraged in continuing a productive academic experience, the degree of personal connection, competence, autonomy, or independence should be included in humanized teaching. The study is significant for Higher Education to elaborate and formulate their goals for humanized teaching and learning while upholding academic integrity.

Introduction

As learners have more access to information, learning environments should create an atmosphere where teachers and students may seek knowledge together (Demir-Yildiz & Tatik, 2019) and engage learning with less problematic concepts in academic integrity and humanized teaching (Joan, 2013). Because of the COVID-19 Pandemic, the integrity of academic output has been called into question, and teaching to susceptible sectors of learners looks to be a challenging assignment for our educators including the culture of cheating (Holden, 2021). The COVID-19 pandemic has prompted broad changes in higher education as of this writing, with many schools adopting online learning modalities. As the development of fully online courses is expected to continue to expand (e.g., Allen and Seaman, 2017), faculty and administrators are faced with the challenge of developing methods to adequately assess student learning in an online environment while maintaining academic honesty.

* Corresponding Author
  email: jasonsight@yahoo.com

The purpose of this study is to investigate how academic integrity is preserved in higher education and how humanized teaching is maintained in the face of a flexible learning environment. These two characteristics are significant in academic engagements because they help stakeholders understand how stakeholders will deal with educational difficulties such as honesty in schools and persuading students to continue their education through liberal and accommodating teaching styles. School administrators are under pressure to change their methods in order to interact with modern students (Joan, 2013) and adapt to the current education system, which is transitioning to online and modular access and affects over 28 million students across the country.

Over the last two decades, academic dishonesty has become a concerning issue on college campuses. While the school administration appears to be unaware of the issue, the primary problems demonstrate how education is now delivered in a flexible learning environment. When it comes to academic integrity difficulties in online learning, Razek (2014) argues that cheating is more likely to occur in online classrooms than in face-to-face classes, with 57.2 percent feeling that cheating is easier over the internet.

It is vital for institutions to emphasize and enforce academic integrity throughout higher education, while college administrators must raise their students' ethical duty to reduce the incidence of academic dishonesty among students (Morris, 2018). According to Razek (2014), academic articulation, fostering students as they acquire academic excellence, professional development assurance in applying policies for academic integrity, enhancing the curriculum, and aligning the curriculum are examples of such approaches.

However, in the context of humanized teaching, one must be 'people-centered' in values orientation, primarily in the principles of people development, psychology, and behavioral conditions, to further build loyalty, unity, integrity, and passion for education and learning (Morri, 2018; Wang, 2016). As a consequence, the research to analyze the level of academic integrity among college students is supported, because it covers the concept in humanized teaching for guideline extraction and policy-making that is concentrated on the "humane" component while still adhering to a methodical point of view (Wang, 2011; Roorda, 2011).

Zamboanga Peninsula Polytechnic State University (ZPPSU) has made its curriculum apparent as one of the largest state colleges in Western Mindanao (Philippines). The university develops techniques to control flexible learning across virtual media while encouraging student academic honesty.

Flexible learning enhances learning by combining engaging current materials, assessment procedures, and learner communities into the learning process (Cassidy, 2016). This promotes humanized teaching, in which students learn with compassion, as well as academic honesty, in which students understand the value of academic institutions. This conduct should be viewed as completely unethical by the governing institution because it prevents the normalization of cheating in college (Morris, 2018). This can be accomplished through the use of internet-based tools such as Virtual Learning Environments or Learning Management Systems, discussion boards, or chat rooms; or through a "blended" approach, with content available electronically and ready in addition to "face-to-face" classroom tutorials and lectures (Joan, 2013).

This study offers a strategic mechanism for implementing academic integrity checkers or mechanisms while not focusing on the vulnerable profiles of the learners who should potentially be recipients of humanized teaching.

Objectives

This study focuses on assessing the practices of academic integrity mechanisms and the experiences of humanized teaching among teachers and students of Zamboanga Peninsula Polytechnic State University. Furthermore, the study compares the findings through the lens of the demographic traits of the respondents.

Conceptual Framework

As presented in the Figure 1, this study aimed to assess the academic integrity of students based on institutional context, integrity checker, organizational context, and Darwinism. The study also determined the categories under humanized teaching that include teaching presence, cognitive presence, social presence, and humanized teaching for integrity. These + variables were presumed to be mediated by the variables under the demographics of the participants.

Literature Review

In different counties in Asia, there were different studies conducted regarding the incidence of academic dishonesty, plagiarism and intervention strategies. For instance, the incidence of academic dishonesty became
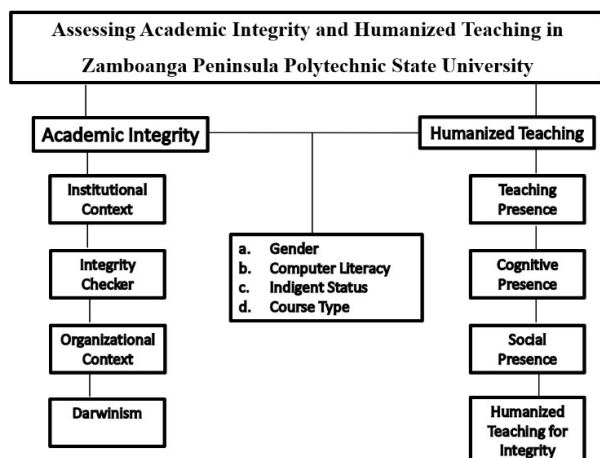
Figure 1. Conceptual Framework

common among universities in Muslim countries like Indonesia and India (Akbar, 2020). One main cause for this is the pressure that the students experienced in developing academic writeups. In the Philippines, it has been described that students view academic dishonesty as "normal" in schools and is product of the teacher's incompetence or student's inability to learn (Roman, 2018). In fact, Roman (2018), stressed that plagiarism in state colleges and universities became controversial especially in the context of academic writing and research.

An academic integrity mechanism is supposed to protect the quality of output of learners and improve the goals of standards of the educational institution. Additionally, institution-based context was significant to the development of policies that lessen the incidence off academic dishonesty among universities (Akbar, 2020). This becomes relevantly if this is aligned with the concept of humanized teaching. Humanized teaching accommodates learners to practice better and more credible academic engagements based on their profile as learners.

Academic Integrity and the Cheating Culture. Individual students are part of a wider university culture that either undermines or protects credibility. According to some, the prevalence of a "cheating culture" is a major factor to academic dishonesty (Tolman, 2017). Students may be tolerant of cheating, feel that cheating is required for success, and believe that all students are cheating if a university has an established culture of cheating, or at least the perception of a culture of cheating (Crittenden et al., 2009). Students form cheating culture directly, and hence subgroups of students in a

university community may have their own cheating cultures (Tolman, 2017). It is therefore possible for online students to have a different cheating culture than the rest of the student population. However, if this subgroup of students is recognized as being at risk for academic dishonesty, the institution has a chance to address academic integrity in that student group in a proactive manner (Tolman, 2017).

McCabe, Trevino, and Butterfield (2003) investigated codes of conduct in early academic integrity research, defining them as "a community's endeavor to express its expectations and standards of ethical actions." He went on to say that college was a "time of significant change and moral development for many college students." This gives educators a once-in-a-lifetime opportunity to positively impact moral formation, which may subsequently influence ethical actions throughout a person's lifetime. McCabe's (2003) findings show that self-reported ethical professional activities are related to collegiate honor code experiences, lending credence to this notion. Later research validated the importance of codes of conduct while also providing insight into implementation concerns (McCabe, Butterfield, and Trevino, 2003, 2012).

Integrity in the Digital Age. Holden (2021) proposed that while investigating academic integrity in the online environment, more study should be conducted on the cheating culture as well as the form of and motivation for cheating on various sorts of assessments. Furthermore, as demonstrated, previous research has yielded mixed results in terms of whether academic dishonesty is prevalent in the online environment and has called for additional research that examines assessment type, the field of study, and student demographics such as age and reason for enrolling in the course.

Assessments' credibility. Despite the fact that Lanier (2006) discovered increased reporting of cheating in online courses, the study did not differentiate between assessments and instead focused on cheating across all assignments in classes. However, Watson and Sottile (2010), noted that students were significantly more likely to cheat by obtaining answers from others during an online quiz or test than during an in-person quiz or test, implying that students in an online course tended to cheat more in an online exam, whereas students in an in-person course tended to cheat through other assignments. When comparing dishonesty in online versus on-campus courses, the differences in evaluations

that allow for plagiarism such as essays that may be finished "open book" over a prolonged period, maybe negligible (Watson & Sottile, 2010).

Gender, Indigent Students, Type of Course, and Integrity. While both men and females are reluctant to report cases of academic dishonesty that they see, the findings revealed that there are substantial gender variations in student motives to act honestly and refrain from cheating (Hendershott, 1999). Moral character is defined as the attributes related to aiming for ethical behavior in academic surroundings and activities, as well as one's interactions with other persons and communities, among destitute students from high poverty medium urban schools (Seider, 2013). The issues of academic integrity have grown increasingly pressing as the education world has widely adopted an e-learning method in the form of MOOCs or SPOCs on courses that involve a large number of machines (Dyumin, 2018).

Humanized Teaching. Humanizing pedagogy is required for the development of academic and social resilience in learners (Fránquiz & Salazar, 2004; Freire, 1970). In addition to adopting the CCSS for reading and math, Iowa Core (2010) developed a list of skills known as universal constructs. A group of educators and business executives combed through several kinds of literature to develop these ideas about what it means to be a 21st-century learner. Universal constructs include critical thinking, complex communication, creativity, teamwork, flexibility, adaptation, productivity, and responsibility (Iowa Core, 2010). Districts and instructors are given local autonomy over the integration of these structures via materials and/or teaching methodologies. There is no advice that a program or curriculum be followed in order to meet these criteria. This makes a huge contribution to humanizing a decontextualized and mechanical educational system.

Academic Integrity and Humanized Teaching. Supervisor traits can have an impact on students and aid them in developing their professional identities. A role model is characterized in this context as a professional whose good attributes are likely to be copied by students since they displayed abilities and personal characteristics that impressed and inspired them even intense and stressful situations. Positive role models display professional knowledge, strong communication and relationships with patients towards students, good teaching abilities, and most significantly, personal attributes such as honesty, compassion, and excitement. This adaptive instructional modeling leads to academic

honesty since student's value output based on the modeled outcome. Teachers and preceptors that students believe to be good role models because of their humanized teaching features are, unexpectedly, oblivious of their effect, but have similar opinions about the favorable attributes of a role model as students. Given the significance of role models in student personal and professional development, schools must take efforts to ensure that good role models predominate among their staff (Silva, 2019).

Flexible Learning, Humanizing Learning, and Academic Honesty. According to Shurville et al., (2008). Flexible Learning is a set of educational ideas and approaches concerned with giving learners more choice, ease, and customization to match the learner. Because the digital world, where flexible learning flourishes, can accommodate a wide range of students, there is potentially good scope to humanize learning in a flexible learning arrangement. Learning methods are typically developed utilizing a range of teaching and learning theories, philosophies, and techniques to provide students with access to knowledge and expertise, as well as to contribute thoughts and opinions and engage with other students and mentors. Because of the fluid and ever-changing character of flexible learning, academic honesty can be difficult to maintain. The manner in which instructors discuss plagiarism and academic integrity in the digital era provides new difficulties to the profession that have never been expereienced before (Elizabeth, 2016). While some teachers welcome the proliferation of portable technologies and easy wireless internet access and seek ways to integrate digital literacy and writing into their classrooms, many teachers are concerned about the possibility of more academic dishonesty in students' work due to the ease with which it can be done.

Method

1. Population and Samples

This study specifically chose convenience sampling technique because the researcher selected subjects based on the expectation that each participant will provide credible information and value to the study based on the readily accessible respondents. The study extracted responses from voluntary participants constituted by the college teachers and students from Zamboanga Peninsula Polytechnic State University who were teaching and enrolled for the academic year 2020-2021. The sample consisted of 150 students and 100 teachers from the university

2. Research Instruments

The study is quantitative research that follows the descriptive survey. Two Likert Scale questionnaires were developed with 4-levels of agreement namely strongly agree, agree, disagree, and strongly disagree. The first instrument is Academic Integrity Survey with four categories (Institutional Context, Integrity Checkers, Organizational Context, and Darwinism) and 20 statements. The second instrument is the Humanized Teaching Survey with four categories (Teaching Presence, Cognitive Presence, Social Presence, and Humanized Teaching for Integrity) and 20 statements. Before conducting the survey with population participants, the researchers conducted a pilot test obtaining a score of 0.965 on Cronbach's Alpha.

3. Collection of Data

The researcher secured permission and clearance from the academic head before conducting the survey. All participants were given a copy of the approved letter that stated the research purpose, ethical standards, and voluntary statements to be signed. Upon the agreement between the authorities and researcher, online survey forms were used to facilitate the administration and collection of information. The entire study lasted from December 2020 to June 2021. Questionnaires were administered to the respondents and retrieved two weeks later in March 2021. The retrieval rate was 100%. The entire survey took place online, and no face-to-face interaction was conducted to follow the guidelines of the Department of Health.

4. Data Analysis

The data that was collected was analyzed using frequency distribution, and weighted mean for all descriptive results. Independent t-Test was used for the significant differences of the responses according on the respondents' profile as groups.

Results

Question 1: What is the profile of the respondents?

Table 1 Demographics of the Respondents

Demographics		Frequency (n)	Percent
Gender	Male	85	34.0%
	Female	165	60.0%
Course Type	Social Sciences	138	55.2%
	Science and Technology	112	44.8%
Indigent Status	Indigent	148	59.2%
	Non-indigent	102	40.8%
Computer Literacy	Beginner	112	44.8%
	Average-Advanced	138	55.2%

Table 1 shows that 250 individuals responded to the survey. These responses were divided into several groups based on their gender, course type, computer knowledge levels, learning platforms and their indigent status.

Gender consisted of 85 males (34%) and 165 females (66%). Science and Technology course type had 112 (44.8%) respondents and Social Sciences had 138 respondents (55.2%). At least 112 (44.8%) responded as beginners in computer literacy while 138 (55.2%) answered as being average or advanced in computer skill level. The learning platforms of the respondents consisted of 128 (51.2%) full online learning, 98 (39.2%) as blended learning and 24 (9.6%) respondents were self - directed module. Indigent was 148 (59.2%) and not indigent respondents were 102 (40.8%).

Question 2: What are the levels of Academic Integrity?

Table 2 Levels of Academic Integrity

Category	St. Dev.	Overall Mean	Remark
Institutional Context	0.277	3.00	High
Integrity Checker	0.067	3.06	High
Organizational Context	0.226	3.17	High
Darwinism	0.196	2.57	Moderate

Range: 1.0-1.60 very low, 1.61-2.20 low, 2.21-2.80 moderate, 2.81-3.40 high, 3.40-4.00 very h

Table 3 presents the results for levels of humanized teaching. Social Presence and Cognitive Presence yielded a very high humanized teaching with the mean of 3.46 and 3.45, respectively. Teaching Presence yielded a high overall mean of 3.25. Humanized teaching for integrity yielded a high mean of 3.24. .

Question 4: Is there a significant difference on the levels of Academic Integrity and Humanized Teaching when grouped based on the profile of the respondents?

Table 4 Demographic Profile Responses (*significant at 0.05*)

Demographics	Category	F-stat	t	Sig.	Remark
Gender	Social Presence	3.25	1.38	0.014	Significant
Computer Literacy	Cognitive Presence	4.45	-2.13	0.036	Significant
	Humanized Integrity	4.49	-1.94	0.035	Significant
Indigent Status	Cognitive Presence	0.68	-0.480	0.005	Significant
	Social Presence	0.64	-0.314	0.019	Significant
Course Type	Cognitive Presence	4.600	0.462	0.033	Significant

Only gender was significant in social presence with the 0.014 level of significance. Computer literacy was significant to both Cognitive Presence (0.036) and

Humanized Integrity (0.035). There was also significant difference in Social Presence (0.005) and Cognitive Presence (0.019) based on the Indigent Status of the respondents. Course type was also significant for Cognitive Presence yielding a 0.033 level of significance.

Discussion

What are the levels of Academic Integrity?

Results suggest that the institution has the role to introduce new strategies in order to implement policies on academic integrity. There is an important aspect to academic integrity that needs to be added to increase the honesty of the students. For organizational context, the institution must control the "organization" or the classroom setting to engage their students to remain honest with their homework. This, therefore, supports the study to assess the condition of academic integrity among college students while covering the principle in humanized teaching for guideline extraction and policy-making that are centralizing to the 'humane' dimension but still following a systematic point (Wang, 2011; Roorda, 2011).

Conceptual definitions for integrity suggest this as a behavior according to shared values, moral difference, and a determinant for individual social interaction (Crittenden, 2009). This explains for moderate Darwinism because of the differences that students have in moral and ethical contexts.

It is described that the institution has the utmost responsibility to manage academic dishonesty. It is integral for the institution to emphasize and 're-assert' academic integrity (Morris, 2018) while the college executives must boost the ethical responsibility of their learners to reduce the frequency of academic dishonesty among them (Razek, 2014). It is shown that the policies are believed to have a direct impact on the ability of students to remain honest and credible in their works. The setting of learning could help in having effective management of academic dishonesty.

Additionally, adding an integrity checker could help students see the value of being honest. It has been proposed that the institution could reform integrity checkers which introduce a new edge to performances and skills that students have. This is a firm guide for educators as this provides the teachers with a unique opportunity to favorably affect moral development, which can then influence ethical behaviors throughout a person's life. McCabe, (2003) affirmed this by saying that self-reported ethical actions in the workplace are

associated to collegiate honor code experiences providing credibility to this theory. This is how the academic tenure of the parents resonates even beyond the four corners of the classroom. The value of codes of conduct was reaffirmed in a subsequent study, which also provided insight into implementation considerations (McCabe, Butterfield, and Trevino, 2003, 2012).

Similarly, Institutional Context was found to have relevance to the policymaking strategies and guidance. Academic articulation is nurturing students as they develop academic excellence; professional development assurance in applying policy for academic integrity, strengthening the curriculum, and aligning the approach to the institutional policies for academic dishonesty (Morris, 2018). The role of the administration is centralized to academic honesty which signifies their strength to remodel their curriculum. Because it also shows that dishonesty was the result of an incapable curriculum, the institution needs to reconsider approaches geared to academic honesty.

What are the levels of Humanized Teaching?

Clearly, social, cognitive, and teaching presences are highly prevalent in educational systems. Social Presence has its purpose in distance learning. Social factors (e. g., delivery, connection) could affect the overall performances of the students as well as their relationship with their teachers. For students to be encouraged, the degree of personal connection, competence, autonomy, or independence need to be well thought out (Roorda, 2011). It has been reflected that the teachers must be goal-oriented and congenial to influence their students to participate and collaborate. Social factors deliver responses to students which trigger their sense of participation in activities and classwork. Teachers can hereby relieve these demands by demonstrating involvement (i.e., caring for and communicating to the student), providing rules and regulations, securing freedom of choice, and encouraging social involvement. With that, if student's basic needs are fulfilled, their engagement in learning activities and performances will certainly increase (Roorda, 2011).

This means learning process based on the preference and flexibility of the activities and instructions could facilitate engagement to academic honesty. Students are given their type of learning, quality of lessons, and teaching styles which could be used for them to be credible enough in their works. Students would be honest to their performance as their teachers have humanistic qualities.

In a related concept, higher education purposively integrates its curriculum through effective course delivery and content, logistics and directions, time bounds, location and proximity, pedagogical activities, performance assessment, and learning outcomes (Joan, 2013).

Connectivity shows effective learning through giving clear instructions and guidance. Engagement to critical thinking is shown to be an effective quality for productive learning. This teaching style is most likely be from the teachers, but the delivery of these styles depends on the execution. There is also a need for renewed styles to be used to have the humanized aspect of learning in the new normal.

Leading to cognitive presence indicated that the ability to convince the students to think critically is crucial to distance learning. The critical thinking and learning patterns coincide with their productivity. This somehow influences their learning and goal orientation because of how visible the managing approaches are. This is corroborated by Fránquiz & Salazar (2004) and Freire (1970) as their findings revealed that the development of academic and social resiliency in learners requires a humanizing pedagogy. This pertains to the dynamics of the learners 'vulnerabilities and abilities in situations that must accommodate humanized concepts given that they may belong to disenfranchising and difficult set-ups.

Is there a significant difference on the levels of Academic Integrity and Humanized Teaching when grouped based on the profile of the respondents? Cognitive presence is the most remarkable component of humanized teaching. It is different from computer literacy, indigent status, and course types. This category shows that the most effective way to have humanized teaching is to establish the use of cognitive presence. It is highly observable that this approach enables the students to think critically and interact with their skills. It shows that technical understanding to the topic develops their minds in solving problems and applying what they learn.

These differences mean that when it comes to gender and status, it is remarkable that the social presence aspect is relevant for humanized teaching. It shows that the communication- wise component of a well-established education is most likely fundamental. Furthermore, this enables the students to learn and study their activities based on how their teachers deliver their lessons.

Similarly, cognitive presence is crucial for course types of students because this allows their critical thinking skills challenged towards learning possibilities. Data suggested that humanized integrity is a crucial matter for computer literacy because of how the students can collate information across vast virtual media which is the main cause of dishonesty among them.

This is similar with social presence, the delivery of further knowledge to the students will be effective. Gender and indigent status differ in social presence. One shall be 'people- centered' in values orientation primarily in the principle of people development, psychology, and behavioral conditions to further build loyalty, unity, integrity, and passion for education and learning (Wang, 2016). The social approach is a fundamental aspect for flexible learning to be effective; this approach will further engage the students in communicating among their classmates when motived..

Interestingly, there is corroboration to the findings on gender for academic integrity as according to Hendershott (1999), while both men and women are hesitant to report incidences of academic dishonesty that they see, the data demonstrated that there are significant gender differences in student motivations to act honestly and refrain from cheating.

In terms of digital literacy level, there is a distinct variation in responses. According to Holden (2021), more research on the cheating culture, as well as the form of, and motivation for, cheating on various types of assessments, can be conducted; however, the findings may have yielded mixed results in terms of whether academic dishonesty is prevalent in the online environment, and has called for additional research that examines assessment type, the field of study, and student demographics such as age and why they enroll in the course. This can transition further as it is relevant for computer literacy to be humanized especially for academic integrity as it showed that computer skills could influence the academic honesty of a student.

The findings on destitute students are consistent with those of Seider (2013), who defined moral character as the attributes related to aiming for ethical behavior in academic surroundings and activities, as well as one's interactions with other people and communities, among destitute students from high poverty medium urban schools. When it comes to the type of course, there is a wide range of responses. According to Dyumin (2018), academic integrity concerns have become increasingly important since the education industry has

largely adopted an e-learning technique in the form of MOOCs or SPOCs on courses that include a significant number of computers. Similarly, it has been determined that even prior to online teaching, students choose to cheat to attain higher scores in exams or in academic writing (Roman, 2018) but the implementation on online learning provided gateway to more advanced cheating attitudes.

These considerations, therefore, supports the study to assess the condition of academic integrity among college students while covering the principle of humanized teaching for guideline extraction and policy-making that are centralizing to the 'humane' dimension but still following a systematic point (Wang, 2011; Roorda, 2011). Categories under academic integrity were found to be less likely relevant for the honesty of the students.

As a whole, there is a leeway to accommodate the learners' diverse abilities from complex to basic traits in learning or using their capabilities. Iowa Core (2016) believes that critical thinking, complex communication, creativity, and teamwork are all great attributes of a 21st- century learner. At the same time, these high-level learning traits should not be limited but rather expand accommodating students with their skills such as flexibility, adaptability, productivity, and accountability as universal constructs. There is no suggestion that a program or curriculum should be followed to satisfy these requirements in the strict sense. Given that there are adaptive mechanisms needed during a health crisis, it is important to associate teaching and learning engagements by humanizing academic activities because it should welcome diverse students.

Conclusion

Teaching and learning should be humane because the crisis sips into health and learning challenges. In the same manner, humanized teaching can afford to co-exist with academic integrity because it leads the learners to advocate credible learning as they have a well-assisted process of instruction. As these practices progress, they enable the students and instructors to collaborate in achieving the outcome of learnings with humane considerations and with integrity.

Recommendations

1. *Academic Integrity resources and guidebook:* Both the learners and the teachers must be aware through training or orientation and enjoined to implement and conduct the academic integrity rules and regulations of the institution because these are the mantra for integrity and credibility as they are mandated to produce human resources and innovations that speak of honesty and respect for others property.

2. *Humanized Teaching strategy and conduct manual:* There is no more urgent time to use these manuals to serve the vulnerable profiles of our learners during a health crisis where almost all aspects of their daily activities are affected. This manual will be a reference or dictionary of what approach should be conducted for learners in a particular situation.

Reference

Akbar, A., & Picard, M. (2020). Academic integrity in the Muslim world: A conceptual map of challenges of culture. *International Journal for Educational Integrity, 16*(1), 1-20.

Allen, I. E., & Seaman, J. (2017). *Digital learning compass: Distance education enrollment report 2017.* Babson Park, MA: Babson Survey Research Group, e-Literate, and WCET.

Cassidy, A., Fu, G., Valley, W., Lomas, C., Jovel, E., & Riseman, A. (2016). Flexible learning strategies in first through fourth-year courses. *Collected Essays on Learning and Teaching, 9,* 83-94.

Crittenden, V. L., Hanna, R. C., & Peterson, R. A. (2009). The cheating culture: A global societal phenomenon. *Business Horizons 52,* 337–346. doi:10.1016/j.bushor.2009.02.004

Demir-Yildiz, C., & Tatik, R. S. (2019). Impact of flexible and non-flexible classroom environments on learning of undergraduate students. *European Journal of Educational Research, 8*(4), 1159-1173.

Dyumin, A. (2018). The academic integrity violations detection system for data science course on the

MOOC-platform. In *2018 19th IEEE Mediterranean Electrotechnical Conference (MELECON)* (pp. 52-57). IEEE, Morocco: Marrakech.

Elizabeth, E. (2016). An ethical dilemma: Talking about plagiarism and academic integrity in the digital age. *The English Journal,* 47-53.

Fránquiz, M., & Salazar, M. (2004). The transformative potential of humanizing pedagogy: Addressing the diverse needs of Chicano/Mexicano students. *High School Journal, 87*(4), 36–53.

Freire, P. (1970). *Pedagogy of the oppressed.* New York: Continuum.

Hendershott, A. (1999). Gender and academic integrity. *Journal of College Student Development, 40*(4), 345–354.

Holden, O. (2021). Academic integrity in online assessment: *A research review. Frontiers in Education. 6*, 258-270.

Iowa Core. (2010). 21st century skills. Retrieved March 20, 2019 from https://iowacore.gov/iowa-core/subject/21st- century-skills

Joan, D. R. (2013). Flexible learning as new learning design in classroom process to Promote quality education. *Journal on School Educational Technology, 9*(1), 37-42.

Lanier, M. M. (2006). Academic integrity and distance learning. *Journal of Criminal Justice Education, 17*(2), 244-261. doi:10.1080/10511250600866166

McCabe, D. L., Butterfield, K. D. & Trevino, L. K. (2012). *Cheating in college: Why students do it and What Educators can do about it.* Baltimore, MD: Johns Hopkins University Press.

McCabe, D. L., Butterfield, K. D., & Trevino, L. K. (2003). Faculty and academic integrity: The influence of current honor codes and past honor code experiences. *Research in Higher Education, 44*(3), 367–385.

Morris, E. (2018). Academic integrity matters: Five considerations for addressing contract cheating. *International Journal for Educational Integrity, 14*(1), 15.

Razek, N. (2014). Academic integrity: A saudi student perspective. *Academy of Educational Leadership Journal, 18*(1), 143.

Roman, A. G. (2018). Minimizing plagiarism incidence in research writing in one state university in the Philippines. *Asian Journal of Multidisciplinary Studies, 1*(1), 27-33.

Roorda, D. L., Koomen, H. M., Spilt, J. L., & Oort, F. J. (2011). The influence of affective teacher–student relationships on students' school engagement and achievement: A meta-analytic approach. *Review of educational research, 81*(4), 493-529.

Shurville, S., O'Grady, T., & Mayall, P. (2008). Educational and institutional flexibility of Australian educational software. *Campus-wide information systems, 25*(2), 74–84.

Flexible Online Lesson Development to Improve Communication Literacy

Attapol Kanjanapongporn*

Faculty of Social Sciences and Humanities, Mahidol University, Nakhon Pathom 73170 Thailand

Abstract

The purpose of this study was to investigate the problems and hurdles of online learning in the SHSS 144 Principles of Communication course, as well as the factors affecting the achievement of communication learning, in order to recommend flexible online learning. Three executives and full-time teachers with at least two years of online teaching experience were interviewed, and 103 students who elected to take the Principles of Communication course completed questionnaires. Included in the utilized statistics are percentage values, standard deviations, and multiple regression analysis. Studies have demonstrated that online learning has limitations in terms of learning exchanges and individual student assessments. On the part of the teachers, there were some worries since they needed to have more information than the substance of the instruction and the need to prepare for teaching more. There were a few problems with the equipment for online learning on the part of the students, but online learning has weaknesses that can easily lead to assessment fraud. In addition, communication training has the greatest impact on the achievement of communication literacy. It must focus on the student in order for them to recognize the benefits of training, so they opt to take the Principles of Communication course. In order to standardize hybrid learning, however, colleges are advised to consider the distinctions in challenges between online and on-site learning. In addition to flexible online learning, courses, timings, and activities must also be adaptable and suited to the needs of the students.

Introduction

This was the beginning of a kind of communication that allowed humans to comprehend the transmission of ancestral civilizations from one generation to the next, as human society has learnt the behavior of living things through imitation of behavior until it became adept in speech and language (Delafield-Butt & Trevarthen, 2013). These innovations have continuously altered the human way of life until human civilization has began to employ information and communication technology to enhance the quality of life in order to acquire new knowledge and develop social interactions (Roy & Samaddar, 2016). Nevertheless, the purpose of communication has not altered between the past and the present.

Today, the emergence of globalization has

* Corresponding Author
e-mail: attapol.kan@mahidol.ac.th

facilitated the elimination of geographical obstacles to contact, thereby facilitating the exchange of information and experiences (Cingi, 2018). It also influences the management of education, particularly at the higher education level, which emphasizes communication design and contemporary media production, innovation to create inventions and lessons creatively and the investigation of the weaknesses of the learning management model affecting the change during the transition into the 21st century internationalization. It is also the process of maximizing the potential of human capital to set the groundwork for future economic and social progress (Strielkowski, Grebennikova, VRazinkina, & Rudenko, 2021). Nevertheless, the quality of education results from the adaptation of educational institutions to the unavoidable global dynamics of society.

Due to the global spread of the COVID-19 virus, schools in Thailand must temporarily close to prevent the disease's transmission. Additionally, there are policies and steps to enhance safety at the beginning of the semester (Department of Health, 2020). This adaption of the school has resulted in all levels of online learning, which is a problem for educators, students, and parents (Duraku & Hoxha, 2020). However, the struggles to shift the learning management process should reflect the value of the utilization of technology as a tool for passing on knowledge rather than communication facilities. In addition, for the enhancement of the learner's potential, the learning environment should be considered along with lessons that support growth during the age of learning.

Mahidol University, an educational institution that has been affected and has also adapted, has issued measures to limit the spread of the virus and developed norms that are consistent with the current scenario. In the past, online teaching has been organized, but according to research and analysis of academic publications, challenges and hurdles in online teaching and learning management have not been overcome in terms of teaching environment, classroom participation, etc (Gillett-Swan, 2017). This, along with the search for characteristics affecting online education, is a crucial gap affecting the success or failure of instructors' and students' communication (Dahlia, 2020). In addition, the knowledge that is suppressed from the passive learning of the learners could not reflect the demands based on the context of today's rapidly developing society to boost educational accomplishment, it is necessary to have a

comprehensive understanding of how to design acceptable online teaching lessons.

The above statement pointed out that a learning activity requires a clear and steady direction to develop effective learning plans by considering the learning concept of the learners as the main concept to foster diverse and creative collaborative learning (Nesusin, Intrarakhamhaeng, Supadol, Piengkes, & Poonpipathana, 2014). However, flexible online teaching lessons along with a combination of digital and non-digital technologies are crucial. This guarantees a continuation of the teaching style to suit the needs of the learners and to effectively drive the teaching process (Santiago, Ulanday, Centeno, Bayla, & Callanta, 2021). If the online lessons are flexible, it will facilitate learners to access the knowledge in a timely manner along with various learning alternatives. This can also improve learning opportunities which can effectively be applied in daily life.

However, the researcher is a professor at Mahidol University's Faculty of Social Sciences and Humanities, Department of Social Sciences, for such significant issues. In addition, the researcher is in charge of the SHSS 144 Principles of Communication course, recognizing the significance of a course that focuses on the principles and aspects of communication in multiple dimensions in accordance with the MU Literacy requirements. Therefore, the researcher examined the creation of adaptable online lessons for enhancing communication literacy. Currently, online teaching and learning management play a significant role in constructing a body of knowledge and understanding between teachers and students, as well as in developing students' potential within the constraints of online teaching. It is also a review of the teaching method of SHSS 144 Principles of Communication and an investigation of the elements impacting the accomplishment of communication literacy according to the MU Literacy approach. This will result in the development of adaptable, efficient, and successful online lessons.

Objectives

This study aimed to study the problems, factors, and effectiveness of communication according to the MU Literacy in online learning in SHSS 144 Principles of Communication to deliver policy and practical data for the development of flexible online lessons.
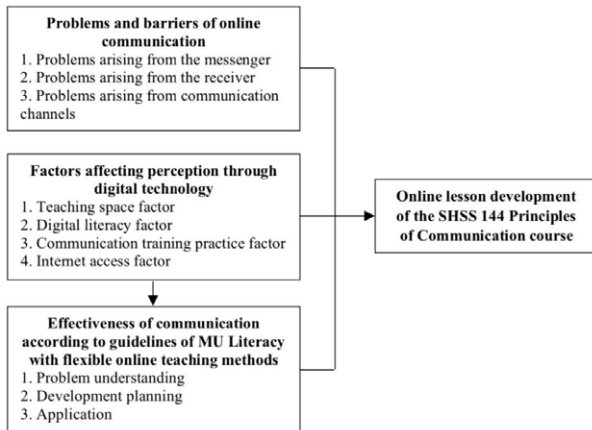
Conceptual Framework

Fig. 1 Flexible Online Lesson Development Concepts for Developing Communication Awareness

The literature reviews can be expressed using the diagrams in order to develop a conceptual framework for study. In other words, the concepts of Goldbart & Caton (2010), Haddon (2006), Alawamleh, Al-Twait, & Al-Saht (2020) were used to synthesize a study on the barriers to online communication (2020). It has been divided into three categories: 1) Messaging issues pertain to the manifestation of comprehensible student behavior, familiarity between teachers and students, and adaptation to the online learning environment. 2) Audience concerns necessitate preparation for online learning, classroom involvement, engagement building, and instructional motivation. 3) Problems originating from communication channels refer to conditions that make it impossible to continue teaching or fail to achieve the expectations of the teacher.

The concept of Badia, Meneses, Sigales, & Fabregues (2014) was utilized as the basis for establishing factors for the research of factors influencing cognition through digital technology. Then, the appropriate academics were enlisted to explain the meaning in order to provide clearer definitions and indications by creating the following four factors: 1) Teaching space element is allowing students to express their thoughts through online communication channels and utilizing the space for learning and developing student potential. 2) The digital literacy element relates to students' comprehension of the digital transformation, as demonstrated by their abilities, creativity, teamwork, and invention. 3) The communicative training component refers to the student's choice of a course or program that satisfies their

post-graduation requirements. 4) Students may access the Internet even in remote locations, and there are no impediments to e-learning or online education.

The objectives of SHSS 144 Principles of Communication (Principle of Communication) were set in accordance with the MU Literacy approach and the flexible online teaching technique for measuring communication achievement. It also utilizes data from Academic Affairs (2021) on the Mahidol University Extension (MUx) system, which is comprised of the following three accomplishments: 1) The ability to comprehend and explain communication problems at the human, organizational, and social levels signify problem comprehension. 2) Development planning enables students to develop solutions to communication-related difficulties rapidly and in accordance with the existing scenario. 3) Application implies that students are able to integrate information, attitudes, and personal identities in communication in order to apply knowledge effectively to digital communication technologies.

However, the theory on the development of online teaching is the basis of this study. In other words, practices and techniques are required based on the future direction of work with an emphasis on the application of technology to create a higher level of learners' awareness (Smyshlyak, 2020). This includes the effective learning design for e-learning in an interdisciplinary way to create a learner's self-learning method. This is the key to the development of online lessons (Fujita, 2020), as well as the acceptance of the mechanisms of social expectation towards the direction of communication learning development under globalization.

However, the research conceptualization is designed to illustrate merely the research study's subject matter. The study's findings must take into account the context and interrelationships of the numerous components that influence the direction of the creation of flexible and applicable online classes.

Research Methodology

A research investigation on the creation of adaptable online lessons for enhancing communication literacy. The researcher has created the following research methodology:

1. Population and Sample

In this study, the researchers began studying and reviewing the literature on the concepts of communication principles, digital awareness, and online learning assessment in order to formulate the study's

criteria. The researcher studied at the teaching area of Mahidol University's Faculty of Social Sciences and Humanities' SHSS 144 Principles of Communication course. The key informants included three executives and full-time teachers obtained by purposive sampling. For the inclusion criteria, 1) a candidate is educational personnel of the Faculty of Social Sciences and Humanities, Mahidol University. 2) A candidate has an online teaching experience of more than 2 years. 3) A candidate used to teach Principles of Communication course or similar courses. The sample group included 103 students who are studying in the Faculty of Social Sciences and Humanities, Mahidol University with at least 4 weeks in learning Principles of Communication course, obtained from Krejcie and Morgan's table (Krejice & Morgan, 1970).

    2. Research Instrument

        In this study, both qualitative and quantitative research approaches were employed. It begins with social science communication study, followed by documenting, analyzing, and synthesizing records. In addition, a literature analysis of the concepts of communication principles, digital awareness, and evaluation of learning through online instruction is utilized to develop a conceptual framework for the research. Moreover, the research instrument was validated in 2 parts: 1) validity in terms of the IOC value of 0.93, and 2) the reliability value, resulting in the alpha value of 0.77, which was suitable for research data collection.

        Regarding the qualitative research approach, the researchers initially conducted interviews with executives who had expertise with online instruction. The data was then presented in an interview with a full-time instructor who teaches the Communication Principles course or equivalent courses and has experience with online instruction. Afterwards, researchers collected data from students enrolled in SHSS 144 Principles of Communication as part of a quantitative research study. Four questionnaires were employed as follows: 1) general information, 2) factors affecting the perception through digital technology, 3) the achievement of the communication based on the MU Literacy, and 4) recommendations for the development of online lessons, totaling 22 items. In accordance with the directive for the creation of adaptable online lectures, the researcher will outline the study criteria and recommendations.

    3. Collection of Data

        This study begins with a comprehensive analysis of the SHSS 144 Principles of Communication course in order to comprehend the teaching and learning setting. It also entails examining concepts, theories, and related research articles for use in developing study guidelines, as well as constructing semi-structured interviews and questionnaires, after which the researcher selects a date for interviewing key informants. The researcher spent time after school and employed an online strategy to collect data from student questionnaires by delivering links and QR Codes to students on a voluntary basis. Once the data has been collected, it will be reviewed once more before the study results are evaluated and synthesized.

    4. Data Analysis

        For this study, analytic induction was employed to analyze qualitative data as the interpretation of the conclusion from the interview on problems and obstacles of online communication as well as the interpretation of questions on factors affecting perception through digital technology and the achievement of the communication based on the MU Literacy for the development of flexible online lessons. To analyze quantitative data, the SPSS for Windows was used using descriptive statistics to measure the level of factors affecting the perception of digital technology, consisting of a frequency distribution, namely the percentage, the measure of variation, namely the standard deviation, and the Multiple Regression Analysis. This is to analyze more than 1 independent variable or predictor variable (X) using the stepwise model to obtain the predictive relationship for the factors affecting the achievement of the communication based on the MU Literacy for flexible online teaching.

Results

        The research on the development of adaptable online classes for the improvement of communication literacy may be broken down into three categories.

    1. Problems and obstacles of online learning

        1.1 Problems with messengers: At now, online teaching and learning in universities are particularly applicable to disciplines that need students to concentrate on expressing themselves, forming groups, and doing activities. As the Communication Principles course includes interaction between instructors and students, this can be regarded extremely limited. Initially, it was discovered that the teachers were very apprehensive because they lacked expertise with online teaching and had to construct activities that were compatible with

online learning. It is a novel subject to which teachers must adapt before students.

Learning and acquainting oneself with the online teaching method varies from instructor to instructor due to their varying emphasis on organizing the teaching process. Therefore, the teacher must have greater knowledge than the course subject and be able to adjust it effectively while designing course material. Adapting to the environment of online teaching is problematic and challenging due to the fact that each instructor has learning constraints.

1.2 Students registered in the Communication Core course or in other disciplines at the beginning of the semester, primarily as a result of senior recommendations and student expectations that favor classroom learning over online learning. This causes a small number of issues with the availability of devices and the Internet, roughly five percent, and is required for online learning.

Obviously, this lack of preparation leads to problems with students' abilities to use technology or

organization. However, because to the constraints of the university that primarily supports one of these platforms, it can be inconsistent and cumbersome for students at times. In addition to the issues associated with online platforms, there are restrictions surrounding the exchange of learning and individual learner evaluations that are either impossible or difficult to implement.

In addition, problems develop during the usage of the online platform due to the unpredictability of Internet system signal interruptions. According to the expectations of teachers and students, connection failures for educating pupils with a set and limited time period result in lower academic accomplishment than anticipated. This is something that can occur from both the teacher's and the student's perspective.

2. Factors Affecting the Achievement of Communication Literacy

2.1 The level of communication cognition factors, i.e., the overall average, was the greatest and the standard deviation was 0.703, which may be defined in detail according to the factor means as follows:

Table 1 Teaching space factor

Details of teaching space factor	Satisfaction level *					Mean (SD)	Interpret
	Highest n (%)	High n (%)	Moderate n (%)	Low n (%)	Lowest n (%)		
Students who were able to express ideas or ask questions to their teachers during their online classes at any time.	51 (49.5)	40 (38.8)	10 (9.7)	1 (1.0)	1 (1.0)	4.35 (0.776)	Highest
Students can utilize the teaching area (WebEX) to learn and improve their potential during online classes	43 (41.7)	37 (35.9)	21 (20.4)	2 (1.9)	-	4.17 (0.822)	High
The WebEX system allows students to employ a combination of technology and other options to maximize their learning, such as apps	51 (49.5)	46 (44.7)	6 (5.8)	-	-	4.44 (0.605)	Highest
Total average						4.32 (0.705)	Highest

* A mean score of 1.00–1.80 indicates the lowest level of satisfaction. A mean score of 1.81–2.60 indicates a low level of satisfaction. A mean score of 2.61–3.40 indicates a moderate level of satisfaction. A mean score of 3.41–4.20 indicates a high level of satisfaction. A Mean score of 4.21–5.00 indicates the highest level of satisfaction.

the platform to study successfully, which the instructor can witness during practice sessions or class activities. Moreover, the online student assessments reflect the students' susceptibility to exam dishonesty due to the ease with which they might identify ways to cheat. Although teachers were aware of this significant issue, they had to adjust their evaluation methods multiple times since online activities were unable to accurately measure educational performance.

1.3 Problems induced by communication channels: Online teaching and learning in communication courses necessitates a platform suited to activity

From Table 1, the teaching space factor had a mean ($\overline{x}$) of 4.32 and a standard deviation of 0.705. The WebEX system allows students to employ a combination of technology and other options to maximize their learning, such as apps, with the highest average ($\overline{x}$) being 4.44 and the standard deviation (SD) being 0.605. With a mean ($\overline{x}$) of 4.35 and a standard deviation (SD) of 0.776, this was followed by students who were able to express ideas or ask questions to their teachers during their online classes at any time. Students can utilize the teaching area (WebEX) to learn and improve their potential during online classes, with a mean ($\overline{x}$) and standard deviation (SD) of 4.17 and 0.822, respectively.

Table 2 Digital literacy factor

Details of digital literacy factor	Satisfaction level					Mean (SD)	Interpret
	Highest n (%)	High n (%)	Moderate n (%)	Low n (%)	Lowest n (%)		
Students demonstrated a high degree of knowledge and comprehension of technological/digital transformation.	40 (38.8)	39 (37.9)	23 (22.3)	-	1 (1.0)	4.14 (0.829)	High
Students were able to apply their digital knowledge to something new or display creativity.	37 (35.9)	48 (46.6)	16 (15.5)	2 (1.9)	-	4.17 (0.755)	High
Students can utilize digital knowledge for group work or knowledge sharing among group members.	47 (45.6)	49 (47.6)	7 (6.8)	-	-	4.39 (0.614)	Highest
Total average						4.22 (0.692)	Highest

From Table 2, the digital literacy factor got the greatest mean ( ) of 4.22 and the smallest standard deviation (SD) of 0.692. The greatest mean ($\bar{x}$) is 4.39 and the standard deviation (SD) is 0.614; hence, it is possible to discuss in depth how students can utilize digital knowledge for group work or knowledge sharing among group members. With a high-level mean ($\bar{x}$) of 4.17 and a standard deviation (SD) of 0.75, students were able to apply their digital knowledge to something new or display creativity with a score of 0.75. Students demonstrated a high degree of knowledge and comprehension of technological/digital transformation ($\bar{x}$) of 4.14 and SD of 0.829.

Table 3 Internet access factor

Details of internet access factor	Satisfaction level					Mean (SD)	Interpret
	Highest n (%)	High n (%)	Moderate n (%)	Low n (%)	Lowest n (%)		
E-learning provided students with rapid access to the university's internet.	38 (36.9)	51 (49.5)	11 (10.7)	3 (2.9)	-	4.20 (0.746)	High
Under the current COVID-19 situation, students have flexible access to the Internet both on and off campus.	39 (37.9)	43 (41.7)	19 (18.4)	2 (1.9)	-	4.16 (0.789)	High
Students perceive the continuous improvement and modernization of the university's Internet platform.	40 (38.8)	49 (47.6)	10 (9.7)	4 (3.9)	-	4.21 (0.775)	Highest
Total average						4.19 (0.755)	High

From Table 3, the internet access factor had a mean ($\bar{x}$) of 4.19 and a standard deviation of 0.755. With a mean ($\bar{x}$) of 4.21 and a standard deviation (SD) of 0.775, it can be concluded that students perceive the continuous improvement and modernization of the university's Internet platform. E-learning provided students with rapid access to the university's internet, with a mean ($\bar{x}$) of 4.20 and a standard deviation (SD) of 0.746. Under the current COVID-19 situation, students have flexible access to the Internet both on and off campus, with an average high ($\bar{x}$) of 4.16 and a standard deviation (SD) of 0.789, respectively.

Table 4 Communication training practice factor

Details of communication training practice factor	Satisfaction level					Mean (SD)	Interpret
	Highest n (%)	High n (%)	Moderate n (%)	Low n (%)	Lowest n (%)		
The decision of students to enroll in the main communication course was based on the knowledge gained after completing the course.	33 (32.0)	53 (51.5)	14 (13.6)	3 (2.9)	-	4.13 (0.750)	High
Students are interested in the principles of communication due to personal interest, course content, and organizational culture that promotes learning.	31 (30.1)	54 (52.4)	14 (13.6)	4 (3.9)	-	4.09 (0.768)	High
Students anticipate that the communication training will enable them to apply their own communication skills.	49 (47.6)	42 (47.6)	10 (9.7)	2 (1.9)	-	4.34 (0.735)	Highest
Total average						4.18 (0.721)	High

From Table 4, the communication training practice factor had a high mean ($\bar{x}$) of 4.18 and a standard deviation (SD) of 0.721. With a mean ($\bar{x}$) of 4.34 and a standard deviation (SD) of 0.735, the students anticipate that the communication training will enable them to apply their own communication skills. The decision of students to enroll in the main communication course was based on the knowledge gained after completing the course with a high-grade point average ($\bar{x}$) of 4.13 and a standard deviation (SD) of 0.750. Lastly, students are interested in the principles of communication due to personal interest, course content, and organizational culture that promotes learning, as measured by a mean ($\bar{x}$) of 4.09 and a standard deviation (SD) of 0.768.

      2.2 The level of communication literacy achievement, that is, the overall mean, was high ($\bar{x}$) of 4.17 and the standard deviation (SD) was 0.633. The specifics can be described as follows based on the means of accomplishment:

From Table 5, application achievement was at the highest level ($\bar{x}$) of 4.25 and the standard deviation was 0.638. Students' perceptions of the importance of applying communication principles and elements, such as leadership in communication or change management, which had the highest mean and standard deviation ($\bar{x}$) of 4.31 and 0.638, can be analyzed in detail. With a mean ($\bar{x}$) of 4.26 and a standard deviation (SD) of 0.641, students were able to apply their knowledge of communication in conjunction with other technology and information in an appropriate manner. Students are able to integrate their knowledge, attitudes, and personal identities in order to design communication methods that are well-suited to a variety of contexts or communication environments, where the mean ($\bar{x}$) of 4.17 and standard deviation (SD) were 0.701, respectively.

Table 5 Application achievement

Details of application achievement	Satisfaction level					Mean (SD)	Interpret
	Highest n (%)	High n (%)	Moderate n (%)	Low n (%)	Lowest n (%)		
Students were able to apply their knowledge of communication in conjunction with other technology and information in an appropriate manner.	37 (35.9)	57 (55.3)	8 (7.8)	1 (1.0)	-	4.26 (0.641)	Highest
Students are able to integrate their knowledge, attitudes, and personal identities in order to design communication methods that are well-suited to a variety of contexts or communication environments.	33 (32.0)	56 (54.4)	12 (11.7)	2 (1.9)	-	4.17 (0.701)	High
Students' perceptions of the importance of applying communication principles and elements, such as leadership in communication or change management.	40 (38.8)	57 (55.3)	4 (3.9)	2 (1.9)	-	4.31 (0.642)	Highest
Total average						4.25 (0.638)	Highest

Table 6 Problem understanding achievement

Details of problem understanding achievement	Satisfaction level					Mean (SD)	Interpret
	Highest n (%)	High n (%)	Moderate n (%)	Low n (%)	Lowest n (%)		
Students correctly comprehended the problem of communication principles at the individual, organizational, and social levels.	30 (29.1)	54 (52.4)	18 (17.5)	1 (1.0)	-	4.10 (0.707)	High
Students were able to explain problems and obstacles that arise during communication under pressure.	29 (28.2)	55 (53.4)	18 (17.5)	1 (1.0)	-	4.08 (0.737)	High
Students' perceptions of communication problems in online learning versus traditional classroom learning.	45 (43.7)	55 (53.4)	3 (2.9)	-	-	4.41 (0.550)	Highest
Total average						4.19 (0.629)	High

From Table 6, problem understanding achievement was at a high level ($\bar{x}$) of 4.19 with a standard deviation (SD) of 0.629. With a mean ($\bar{x}$) of 4.41 and a standard deviation (SD) of 0.550, the study was able to examine in detail students' perceptions of communication problems in online learning versus traditional classroom learning. With a high mean ($\bar{x}$) of 4.10 and a standard deviation (SD) of 0.707, the students correctly comprehended the problem of communication principles at the individual, organizational, and social levels. With a high-level mean ($\bar{x}$) of 4.08 and a standard deviation (SD) value of 0.737, students were able to explain problems and obstacles that arise during communication under pressure.

Table 7 Development planning achievement

teaching and digital literacy had little effect on the performance of fundamental topics in communication.

Table 8 Multiple Correlation Analysis of Factors Affecting Achievement of Principles of Communication Course for the Development of Flexible Online Lessons

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.603	.082		7.392	.000
Communication training	.607	.070	.691	8.723	.000
Internet access	.246	.066	.293	3.703	.000
R = 0.976, R2 = 0.952, SEest = +0.13, Constant 0.951					

From Table 8, the 1 unit change in the training factor for communication results in a 0.61 unit change in the product of the equation. And a one-unit change in

Details of development planning achievement	Satisfaction level					Mean (SD)	Interpret
	Highest n (%)	High n (%)	Moderate n (%)	Low n (%)	Lowest n (%)		
Students were able to plan effectively when solving communication problems.	28 (27.2)	52 (50.5)	22 (21.4)	1 (1.0)	-	4.04 (0.727)	High
Students were able to apply communication principles and elements to develop their own communication styles.	27 (26.2)	53 (51.5)	21 (20.4)	2 (1.9)	-	4.02 (0.741)	High
Students have a vision for their future communication potential.	31 (30.1)	59 (57.3)	13 (12.6)	-	-	4.17 (0.641)	High
Total average						4.07 (0.680)	High

From Table 7, development planning achievement, the mean ($\bar{x}$) was 4.07 and the standard deviation (SD) was 0.680. With a high-level mean ($\bar{x}$) of 4.17 and a standard deviation (SD) of 0.641, it is possible to conclude that students have a vision for their future communication potential. With a mean ($\bar{x}$) of 4.04 and a standard deviation (SD) of 0.727, students were able to plan effectively when solving communication problems. With a high-level mean ($\bar{x}$) of 4.02 and a standard deviation (SD) value of 0.741, students were able to apply communication principles and elements to develop their own communication style.

2.3 The correlation coefficient of 0.08, the predictive probability when all variables are added together from the sample variables with forecast accuracy or influence of 95 percent (R Square = 0.95), and the remaining 5 percent (R Square = 0.05) with the standard error of the dependent variable in the forecast being +0.13. Based on the results of the investigation, it was possible to formulate a forecasting equation demonstrating that just two variables affected the success of the Communication Principles course: communication training and Internet access. The space element for

the Internet access factor results in a 0.25-unit change in the product. Therefore, "communication training" had the greatest impact on the achievement of communication principles. Communication training must be prioritized if teaching and learning management are to be effective and efficient in accordance with the goals of MU Literacy.

However, communication training is a key guideline for understanding the problems during online teaching at university. It requires planning to improve an individual student appropriately through various methods from the application of various tools that contribute to the development of online lessons in the Principles of Communication course.

3. Suggestions for developing flexible online lessons

3.1 The importance of policy recommendations can be described as follows:

3.1.1 The university's policy formulation must be consistent with the existing reality, taking into account the distinctions between online and on-campus learning challenges, in order to establish a standard for hybrid-style teaching and learning. In other words, there

should be two forms of instruction in a single course, depending on the course's specifics and aims.

   3.1.2 To encourage instructors to understand the significance of self-improvement, university rules must incorporate indicators of instructor-led online teaching standards or explicit evaluation criteria. This may involve training strategies such as arranging students according to their teachers' personalities, exchanging teaching methods, or discovering online teaching methods that can be shared.

   3.1.3 University policies must be prepared to encourage and support the use of technology, resources, and media, such as high-speed internet, for online teaching management by incorporating a variety of teaching platforms and classroom-appropriate activities. Additionally, online teaching help centers must be developed in both the central and faculty regions in the case that a teacher need guidance on how to use the platform or encounters issues while online teaching.

   3.2 Practical recommendations can be described in order of importance as follows:

   3.2.1 The development of flexible online lessons for improving communication literacy requires focus on three areas:

   3.2.1.1 Flexible coursework: This is made possible by permitting students to contribute their ideas to the development of a brand-new course. In other words, after opting to enroll in the Communication Core course, students may provide information, specifics, and activities for each session of the timetable that do not impact the Thai Qualifications Framework 3. (TQF 3).

   3.2.1.2 Flexible time: In the hybrid model, this can be accomplished by having instructors and students collaboratively choose the ideal teaching time period without impacting the instructor's time structure or schedule.

   3.2.1.3 Flexible Activities: This is achieved by having instructors plan educational activities based on student expectations and the availability of learning resources and equipment for students. If there are any barriers, they must work together to find a solution.

   3.2.2 Promotion of communication training for both instructors and students. As the most influential aspect in the achievement of technical communication literacy, it is crucial to emphasize the method or form of communication that students will employ.

   3.2.3 Beginning with the first hour of instruction, instructors and students interact, creating a learning environment with a non-pressurized, communicative style that encourages students to make individual judgments. In addition to describing the objectives, accomplishments, and assessment format to students at the beginning of each class period.

   3.2.4 The planning and execution of everyday communication in the field of communication is the outcome of concrete, simple, and obvious teaching examples. It must incorporate communication ideas and elements, such as leadership and communication or change management.

   3.2.5 The online teaching model has been modified mostly in response to student input, with some classes allowing students to learn independently using MUx and reducing their workload to allow for more time in the classroom. In addition, attention must be made on training approaches such as question discovery and skill practice.

Discussion

   The research on the creation of adaptable online classes for the improvement of communication literacy can be discussed according to the following research objectives:

   1. Problems and obstacles of online teaching

   1.1 The difficulty produced by messengers, namely Mahidol University's online teaching and learning management in the context of the COVID-19 outbreak, reflects the alteration of teaching approaches in accordance with learning objectives. Consideration must be given to structuring activities that emphasize self-expression, grouping, and classroom engagement through online instruction, which results in less teacher-student interaction. This aligns with the ECLAC-UNESCO (2020) study on education in the era of COVID-19. In other words, adaptability in education has responded to the crisis by delaying face-to-face schooling and deploying a variety of distant learning platforms. This is a challenge for university teaching and learning management as it exists today.

   Developing a learner's knowledge of learning is claimed to need less contact between teaching and learning. According to Hodgman, Sabatini, & Carminucci (2021), who analyzed the interactions between teachers, students, and families during COVID-19, the objective of the Communication Principles curriculum is to train students in communication skills.

The results demonstrated that classroom interactions are significant to the development of teacher-learner relationships at the core of learning outcomes, and that student interactions enable teachers to assess student motivation, engagement, and material comprehension. It is also compatible with research by Coman, Tiru, Mesesan-Schmitz, Stanciu, & Bularca (2020), which evaluated online teaching and learning in higher education from the student's perspective during the viral outbreak. The study indicated that the majority of problems during the crisis were technical in nature, followed by a lack of instructor expertise and an inflexible instructional approach.

However, online teaching and learning management initially caused teachers a great deal of concern because they lacked knowledge and experience in online teaching. This is consistent with a study of K-12 teachers' concerns conducted online by Farmer & West (2019). According to the study's findings, instructor concerns in an online context originate from varying instructional materials and experiences. Despite having many years of teaching expertise, teachers have job-related issues as well as concerns regarding students with constrained learning settings. However, because online tutoring is various, it is vital to familiarize oneself with each instructor in an acceptable manner, despite the fact that certain teachers are always eager to learn anything new. On the other side, there will be a group that refuses to adjust to changing conditions, which is consistent with the findings of Vergara-Rodriguez, Anton-Sancho, & Fernandez-Arias (2022), who studied the variables that influenced teachers' adaptation to digital learning environments during the COVID-19 epidemic. The study discovered that the COVID-19 pandemic has harmed teachers' stress levels, digital skills, and their capacity to adapt to digital surroundings.

The move from traditional teaching-learning to online teaching-learning is hampered, however, by the challenges caused by instant messengers. This is viewed as a response to the direction of learning through the application of digital technology to produce more diverse learning outcomes for students.

1.2 The preparation for the COVID-19 pandemic demonstrates that online learners are inadequately prepared. This is congruent with the findings of Tuntirojanawong (2013), who discovered that graduate students in e-learning were most prepared for digital access but lacked academic and technological abilities. If categorised according to personal background

variables, there is no difference, and institutions could improve and better prepare for technology-based learning that requires application.

During the first semester, students select courses based on the recommendations of their seniors or their own predictable interests. Choosing to study does not, however, indicate that students are unprepared. However, the instructor can notice this through practice sessions or other hourly activities. In accordance with the findings of Heemskerk & Malmberg (2020), it is essential to analyze student engagement using observational techniques. Especially during teaching exercises that demonstrate a predictable increase or drop in involvement between lessons. In comparison to teacher-led instruction, it fosters greater interpersonal participation. This is due to the fact that there are processes that require teacher support, reporting, and assessment of educational success.

The student-centered online education process also poses a challenge in that online student achievement assessments are frequently susceptible to severe corruption-related vulnerabilities. This is congruent with the findings of Hill, Mason, & Dunn (2021), who discovered that institutions were forced to use online teaching and evaluation due to the COVID-19 predicament. This modification does not introduce new issues, but it does raise the possibility of fraud.

However, teaching and learning management must emerge from both teachers' and students' preparation. Currently, student-centered instruction and pedagogical flexibility are highly beneficial in boosting learning results. In addition, it should provide students with the option to participate in the creation of the course or even to create their own schedule. In this regard, along with the findings of Khan, Egbue, Palkie, & Madden (2017), the mechanisms of learner participation are based on traditional instruction and augmented by modern technology. This includes a view of online course design that engages students and is a recommended practice. These instructors are aware of and prepared to modify their online teaching methods to deliver the most appropriate approach.

1.3 The issue with communication channels, namely online teaching management, necessitates a platform suited to the subject's method of instruction. For core communication courses with several activities, where the institution has prioritized the use of a single platform, it is challenging to meet course objectives and student needs. This is congruent with the research of

Gillett-Swan (2017), which explains that altering teaching techniques with a single platform or approach has resulted in a variety of barriers for students to fully participate in the course. Learners should be instructed in developing and implementing group online learning activities, as well as providing a suitable online environment for various sorts of practice.

From the same perspective, online teaching channels continue to have constraints in the exchange of learning and individual learner assessments that are not practicable or difficult owing to technology limits and insufficient tooling abilities to use the platform. This contradicts the findings of Rawashdeh, Mohammed, Arab, Alara, & AI-Rawashdeh (2021), who studied complex, yet adaptable and accessible learning systems using a number of methodologies. More than 80 percent of students believe that e-learning can enhance communication between students and between learners and teachers. As difficulties are unforeseen and might arise at any time, Internet access is important for online teaching and learning in order to ensure effective instruction and constant communication. This, consistent with studies by Clarin & Baluyos (2022), illustrates how teachers encounter a number of obstacles in online teaching in terms of motivating students, structuring learning resources, and inadequate internet connection. Including constant communication with students and parents, teachers may incorporate activities that maintain students' interest throughout the class. Including constant communication with students and parents, teachers may incorporate activities that maintain students' interest throughout the class. Internet connectivity issues also impede teaching and learning activities.

In addition, the university should provide equipment, tools, and high-speed internet to enable these solutions. This comprises the incorporation of numerous teaching and learning management channels in order to create effective and efficient educational outcomes. In this regard, consistent with the findings of Basar, Mansor, Jamaludin, & Alias (2021), the outbreak of COVID-19 has necessitated the use of online learning, hence posing obstacles in many sectors of education. To ensure successful learning, however, it is essential to provide both a well-equipped gadget and a solid internet connection.

The problem of communication channels can be resolved, but universities, parents, professors, and students must work together to understand the significance of online teaching and learning. This is an opportunity to discover new approaches, innovate, and find a strategy for managing online teaching that is fit for the Communication Principles course's activities in order to maximize the learning outcomes of the students.

2. Factors Influencing the Acquiring of Communication Literacy

2.1 The communicative training component was the most significant and first factor in the study's communicative literacy achievement based on MU Literacy. The level of the element with the highest average, when analyzed in depth, was that students valued communication training that can be customized to their personal communication. This is consistent with research by Simmenroth, Weiss, Fischer, & Himmel (2012), which indicates that communication can be learned, but the learning process must be rigorous, and should include a communication course for enhancing communication skills, particularly for female students in both technical and emotional aspects of communication. However, when students enter a training program or study according to the curriculum, they demonstrate a distinct change in communication.

The aforementioned factors highlight the need for communication training, and it goes without saying that students understand the significance of these difficulties. It was discovered that the second level of influencing factor was the students' decision to enroll in the main communication course based on the knowledge they obtained from taking the course. This is consistent with Rathee & Rajain's (2018) explanation that communication is essential for everyone. Effective communication skills not only help to communicate ideas with others, but also develop positive connections between them, so when selecting a communication course, the benefits of group activities such as group discussions, role playing, etc. should be considered. Students will be able to develop their communication skills to excel in job interviews, meetings, public speaking, and other industries.

In addition, the issue of training components for communication in the sphere of student interests stems from an organizational culture that fosters learning and decision-making that leads to educational success. Consistent with Warter (2019) research, it is interestingly indicated that student organizational culture is dependent on environmental changes that influence knowledge of tertiary issues such as enrollment culture. This demonstrates the close relationship between corporate culture and the standard of public higher

education. Therefore, communication training is the most critical aspect in accomplishing the flexible learning attainment objective. The training procedure must be modified immediately to accommodate and match the demands of students.

2.2 According to the MU Literacy approach, Internet access was deemed the second factor affecting the achievement of communication literacy, after communication training. Upon closer inspection, it was discovered that during the course of instruction, students witnessed the university's improvements to the Internet platform to make it suitable for online learning. In accordance with Cacheiro's research, Medina, Dominguez, & Medina (2019) have focused on the development and improvement of digital repositories to make them more dependable, user-friendly, and situationally appropriate for learning. The curriculum will also need to be updated via discussions, advice exchange, and the significance of a new online learning culture.

Due to the current state of affairs, universities must continually adapt, but university Internet access is also crucial. This is due to the fact that the quality of the Internet is an indicator of the success of online education. In this regard, consistent with Zhou's research, Xia, Yin, Zhang, & Feng (2016) noted that the Internet has become an inseparable component of the university, which has become an essential platform for students. Learn, amuse, and establish social connections. Combined with the fact that 95 percent of students use the Internet for more than two hours per day, this demonstrates that the Internet affects course performance and can facilitate high-quality postsecondary education.

In addition to the adaptation of the university and the quality of the Internet, the COVID-19 situation also raises the question of the flexibility with which students can use the Internet both on and off campus. On this point, contrary to research by A. Bashir, Bashir, Rana, Lambert, & Vernallis (2021), the challenges and disruptions of the education sector's transition to the online format are described. Without students having technical issues and an internet connection, the disadvantage for low-income families is enormous, and online education has revealed the conflicting needs of internet access. It has been suggested that hybrid courses be organized in order to facilitate the university, promote student flexibility, and create digital equity. The student Internet access factor reflects the competence and potential of the university's internal staff involved in the management of online instruction to ensure an appropriate admissions strategy for all students. It is hoped that this will occur as teachers and students become more accessible for online learning, and that these processes will lead to the maximum learning for students.

2.3 It was determined that the teaching space factor did not influence the achievement of MU Literacy, but the opinion level remained the highest. Students can use other technologies in conjunction with the learning platform to enhance learning efficiency if they examine them in depth. In this regard, consistent with research by Bryan, Lutte, Lee, O'Neil, Maher, & Hoflund (2018), online university instruction is prevalent today, with technology playing a significant role in the interaction between students and instructors. When interacting with peers of the same level, students are more likely to participate actively in class, while the use of a variety of technologies contributes to effective learning in an online environment.

Although technology plays a significant role in shaping online teaching interactions, one thing is always open to the exchange of ideas or concepts. Soon & Fraser (2011) found that online exchange and knowledge sharing among students are the result of technological tools that support knowledge sharing and knowledge exchange activities, which rely heavily on the teachers' learning management systems (LMS).

The majority of the time, students study online through a platform established by their professors or the university, which does not demonstrate the use of technology. Students were able to learn and develop their potential at a high level during online learning, according to this study. In this regard, consistent with research by Shi (2020), the results of the study indicate that an increasing number of students are now entering an online learning environment with unique characteristics, diverse student learning behaviors, and diverse instructor teaching styles. The student's ability to self-learn, the teacher's ICT skills, and the hardware all influence the learning needs of students. Consequently, the teaching space factor is the primary factor for online instruction only.

2.4 It was determined that the digital literacy factor did not influence the achievement of MU Literacy, but the opinion level remained the highest. When examined in depth, it is discovered that students can utilize the digital knowledge they have acquired for group work or group activities. According to Kumi-Yeboah, Sallar, Kiramba, & Kim (2020), digital technologies, multimedia presentations, and online tools facilitate

online learning for students. In an online context, students can participate in building knowledge in order to achieve greater academic success.

Students must be able to apply their digital knowledge to something new or demonstrate their creativity in order for online learning to be successful. In this regard, according to research by Riordan (2013), emerging technologies from platforms are crucial for generating new information and innovation. The knowledge-building process drives innovation, identifies education gaps, and demonstrates technology-application strategies for organizational success. In this instance, the basis for creating and presenting something new is the application of digital technology knowledge to the creative designs of various students.

Due to the diversity created by students, this can be a crucial point of incubation for students' understanding of the digital transformation, which involves recognizing the importance of dynamic technology. In this regard, consistent with research by Carstens, Mallon, Bataineh, & Al-Bataineh (2021) have described in an interesting manner how the evolution of technology has led to an increase in student learning; however, despite the fact that technology is useful for learning, there is still an excessive reliance on it. It is essential to provide training for educators and students who need to implement technology, as well as to establish a continuous participation process. This is to lessen the impact of technology's limitations on the learning environment. Therefore, teachers and students should have digital literacy as a foundation for expanding their knowledge in the current environment.

Conclusion and suggestions

This research investigates the challenges and difficulties of online learning in the SHSS 144 Principles of Communication course at Mahidol University's Faculty of Social Sciences and Humanities. Primarily through the WebEX system, the objective is to assist students to comprehend the ideas and parts of communication so that they can be used effectively. This results in restrictions on the interchange of learning and individual student evaluations, as well as online learning that requires constant internet access and is occasionally prone to errors. Concerns remain in the case of teachers, as knowledge is required more than the content of the instruction and more preparation for teaching is necessary, but the interaction between students has diminished and must be constantly corrected.

Furthermore, it was shown that only a tiny number of pupils lacked the necessary equipment for online learning. The decision to enroll in each subject is influenced by advise from seniors, which raises expectations for academic accomplishment. However, students find that online examinations are more susceptible to fraud and fraud can occur more quickly. This has increased the necessity for teachers to employ a variety of assessment strategies.

In accordance with the quantitative findings, the communication training factor predicted the most successful communicative literacy outcomes, with the perceptions of the advantages of training being the most influential variable. The decision is then made to study the essence of communication, which can be influenced by the learner's personal interests, course material, and company culture. In addition, Internet access influences the attainment of communication literacy, with an emphasis on the modernization and adaptation of the platform to fit the demands of the students. The teaching space factor and the digital literacy component have no bearing on the accomplishment of communicative literacy because they are prerequisites for all students. In order to have the advantage of employing it for planning, development, and application in a range of scenarios, it is also required to continue learning.

The recommendations for the development of adaptive online lessons to increase policy communication literacy need institutions to evaluate the variations between online and on-site learning challenges. This is to set standards for learning in the hybrid style as the primary objective and must specify the indications in the teachers' online teaching standards in depth. It also encourages educators to recognize the significance of growing their own personnel by providing equipment and tool assistance. In addition, for online learning to be flexible in practice, it is essential to emphasize flexible courses, schedules, and activities, particularly communication training. In addition, it facilitates interactions between teachers and students by providing examples and real-world applications, as well as modifying online teaching approaches based on student response. This is done to build a learning center that meets the needs of the students.

References

Academic Affairs. (2021). *Mahidol University opens learning resource MUx.* Retrieved December 23, 2021 from https://mux.mahidol.ac.th/

Alawamleh, M., Al-Twait, L.M., & Al-Saht, G.R. (2020). The effect of online learning on communication between instructors and students during Covid-19 pandemic. *Asian Education and Development Studies, 11*(2), 380-400.

Badia, A., Meneses, J., Sigales, C., & Fabregues, S. (2014). Factor affecting school teachers' perceptions of the instructional benefits of digital technology. *Social and Behavioral Sciences, 141,* 357-362.

Basar, Z.M, Mansor, A.N., Jamaludin, K.A., & Alias, B.S. (2021). The effectiveness and challenges of online learning for secondary school students – A case study. *Asian Journal of University Education (AJUE), 17*(3), 119-129.

Bashir, A., Bashir, S. Rana, K., Lambert, P., & Vernallis, A. (2021). Post-COVID-19 adaptations; the shifts towards online learning, hybrid course delivery and the implications for biosciences courses in the higher education setting. *Frontiers in Education, 6,* 711619.

Bryan, T.K., Lutte, R., Lee, J., O'Neil, P., Maher, C.S., & Hoflund, A.B. (2018). When do online education technologies enhance student engagement? A case of distance education at University of Nebraska at Omaha. *Journal of Public Affairs Education, 24*(2), 255-273.

Cacheiro, M.L., Medina, A., Dominguez, M.C., & Medina, M. (2019). The learning platform in distance higher education: student's perception. *Turkish Online Journal of Distance Education*, 20(1), 71-95.

Carstens, K.J., Mallon, J.M., Bataineh, M., & Al-Bataineh, A. (2021). Effects of technology on student learning. *The Turkish Online Journal of Educational Technology, 20*(1), 105-113.

Cingi, C.C. (2018). The globalization of communication. *Anadolu University Journal of Social Sciences, 18*(3), 89-94.

Clarin, A.S., & Baluyos, E.L. (2022). Challenges encountered in the implementation of online distance learning. *Journal of Education and Learning Innovation, 2*(1), 33-46.

Coman, C., Tiru, L.G., Mesesan-Schmitz, L., Stanciu, C., & Bularca, M.C. (2020). Online teaching and learning in higher education during the coronavirus pandemic: students' perspective. *Sustainability, 12,*10367.

Dahlia, N. (2020). *Analysis of factors affecting the use of online learning english department students Muhammdiyah university of Makassar* (English Education Department Strata). Tamalate: University of Makassar.

Delafield-Butt, J., & Trevarthen, C. (2013). Theories of the development of human communication. In P. Cobley, & P.J. Schulz (Eds.), *Theories and Models of Communication* (pp. 199-222). Berlin: De Gruyter.

Department of Health. (2020). *A practical guide for educational institutions to prevent the spread of COVID-19 Thailand.* Bangkok: Department of Health. Ministry of Health.

Duraku, Z.H., & Hoxha, L. (2020). The impact of COVID-19 on education and on the wellbeing of teachers, parents, and students: Challenges related to remote (online) learning and opportunities for advancing the quality of education. *Chapter 1 - The impact of COVID-19 on education and on the well-being of teachers, parents, and students,* 17-45.

ECLAC-UNESCO. (2020). *Education in the time of COVID-19.* Retrieved December 23, 2021 from https://repositorio.cepal.org/bitstream/handle/11362/45905/1/S2000509_en.pdf

Farmer, T., & West, R. (2019). Exploring the concerns of online K-12 teachers. *Journal of Online Learning Research, 5*(1), 97-118.

Fujita, N. (2020). Transforming online teaching and learning: towards learning design informed by information science and learning sciences. *Information and Learning Sciences, 121*(7/8), 503-511.

Gillett-Swan, J. (2017). The challenges of online learning supporting and engaging the isolated learner. *Journal of Learning Design, 10*(1), 20-30.

Goldbart, J., & Caton, S. (2010). *Communication and people with the most complex needs: What works and why this is essential.* Manchester: Manchester Metropolitan University.

Haddon, L. (2006). Communications problems. *Knowledge, Technology, and Policy, 19*(1), 19-27.

Heemskerk, C., & Malmberg, L. (2020). Students' observed engagement in lessons, instructional activities, and learning experiences. *Frontline Learning Research, 8*(6), 38-58.

Hill, G., Mason, J., & Dunn, A. (2021). Contract cheating: an increasing challenge for global academic community arising from COVID-19. *Research and Practice in Technology Enhanced Learning, 16*(24), 1-20.

Hodgman, S., Sabatini, A., & Carminucci, J. (2021). *National survey of public education's response to COVID-19: teacher interactions with students and families during COVID-19.* Virginia: American Institutes for Research.

Khan, A., Egbue, O., Palkie, B., & Madden, J. (2017). Active learning: Engaging students to maximize learning in an online course. *The Electronic Journal of e-Learning, 15*(2), 107-115.

Krejcie, R.V., & Morgan, D.W. (1970). Determining Sample Siza for Research Activities. *Educational and Psychological Measurement, 30*(3), 607-610.

Krejcie, R.V., & Morgan, D.W. (1970). Determining sample size for research activities. *Educational and Psychological Measurement, 30*(3), 607-610.

Kumi-Yeboah, A., Sallar, A.W., Kiramba, L.K., & Kim., Y. (2020). Exploring the use of digital technologies from the perspective of diverse learners in online learning environments. *Online Learning, 24*(4), 42-63.

Nesusin, N., Intrarakhamhaeng, P., Supadol, P., Piengkes, N., & Poonpipathana, S. (2014). Development of lesson plan by the lesson study approach for the 6th grade student in social study subject based on open approach innovation. *Social and Behavioral Sciences, 116,* 1411-1415.

Rathee, R., & Rajain, P. (2018). Role of communication skills for management students. *Global Journal of Commerce and Management Perspective, 7*(1), 41-46.

Rawashdeh, A.Z.A., Mohammed, E.Y., Arab, A.R.A., Alara, M., & AI-Rawashdeh, B. (2021). Advantages and disadvantages of using e-learning in university education: Analyzing students' perspectives. *The Electronic Journal of e-Learning, 19*(2), 107-117.

Riordan, N.O. (2013). Knowledge creation: Hidden driver of innovation in the digital Era. *In Thirty-Fourth International Conference on Information Systems,* 1-19. Dublin: University College Dublin.

Roy, S., & Samaddar, S. (2016). Technological advancement and quality of life: An Indian scenario. *In 1ˢᵗ International conference on Quality of Life,* 243-248. Serbia: University of Kragujevac.

Santiago, C.S., Ulanday, M.L.P., Centeno, Z.J.R., Bayla, M.C.D., & Callanta, J.S. (2021). Flexible learning adaptabilities in the new normal: E-learning resources, digital meeting platforms, online learning systems and learning engagement. *Asian Journal of Distance Education, 16*(2), 38-56.

Shi, G. (2020). Research on the influence of online learning on students' desire to learn. *Journal of Physics: Conference Series,* 1693, 012055.

Simmenroth, A., Weiss, C., Fischer, T., & Himmel, W. (2012). Do communication training programs improve students' communication skills? - a follow-up study. *BMC Research Notes, 5,* 1-9.

Smyshlyak, K.V. (2020). ESL/EFL online lesson development (base on skyeng practices and techniques). *Professional Discourse and Communication, 2*(4), 81-95.

Soon, L., & Fraser, C. (2011). Knowledge sharing and knowledge exchange in distance education online group work. *International Journal of Information and Education Technology, 1*(2), 156-162.

Strielkowski, W., Grebennikova, V, Razinkina, E., & Rudenko, E. (2021). Relationship between globalization and internationalization of higher education. *E3S Web of Conferences, 301,* 03006.

Tuntirojanawong, S. (2013). Student's readiness for e-learning: Sukhothai Thammathirat Open University, Thailand. *Journal of Learning in Higher Education, 9*(1), 59-66.

Vergara-Rodriguez, D., Anton-Sancho, A., & Fernandez-Arias, P. (2022). Variables influencing professors' adaptation to digital learning environments during the COVID-19 pandemic. *International Journal of Environment Research and Public Health,* 19, 3732.

Warter, L. (2019). The impact of organizational culture in higher education – Case study. *Journal of Intercultural Management and Ethics, 2,* 173-200.

Zhou, R., Xia, D. Yin, Y., Zhang, W., & Feng, J. (2016). Analyzing the impact of the internet on higher education. *International Journal of Security and Its Applications, 10*(6), 341-350.

Gender and Sports: The Experiences of Filipino Coaches

Jun C. Alave[a] & Inero V. Ancho[b]*

[a] *Department of Education , Paranaque City, 1700 Philippines*
[b] *College of Human Ecology, University of the Philippines Los Baños, Laguna, 4031 Philippines*

Abstract

Coaching plays a vital role in the development of student-athletes physically and psychologically. It is a multi-task responsibility that helps coaches evolve to become more pedagogical, sensitive, and technical in the needs of the program and of the student-athletes. Coaches fulfill the roles of a teacher, parent, mentor, competitor, friend, and guidance counselor. The present study described the lived experiences of Filipino school coaches in coaching student-athletes. The study used a qualitative descriptive approach for data collection and analysis. Data was collected using a semi-structured interview questionnaire. During the interview, eight (8) participants were engaged in semi-structured interviews in which they described their personal experiences in sports coaching. Three (3) recurring themes were seen across responses: (1) Gender and Coaching: Holistic Approach, (2) Gender and Relationship: Finding Self-worth, and (3) Gender and Discrimination: Foul Ball. Each main theme is supported by sub-themes that further explained the perspective and role of the sport's coach. The study concluded that gender-sensitive coaching standards must contain unique features that would help coaches become reliable and respectful in the field of sports. This study can be used by future researchers in conducting research that focus on gender equality in sports.

Introduction

Coaches are front liners in the sports program. They are educators and their role is to work with one or more athletes to elevate the players' performance to an improved level. Coaching is a demanding profession with important implications for athletes' holistic development (Sundberg, 2016). Success in coaching is challenging as it is a complex and evolving industry with few guidelines on how to succeed. Athletic coaching is a complex practice that extends much further than simply training athletes (Vallée & Bloom, 2005). Szabo (2012) explains that the definition and role of an athletic coach is more extensive than just an instructor or teacher, as coaches are demonstrators, planners, advisers, motivators, and leaders. Trikojus (2003) also believe that the core meaning of a coach is to change an individual from where they currently are to where they desire to go. The definitions of coaching above show how important it is in the life transformation of every athlete.

School sports program is an attractive environment

among student-athletes where accessibility to sports contribute to their educational enrichment. School sports is another attraction among coaches where the realization of their coaching career come true. Coaches are central to a student-athlete's growth, welfare, and accomplishment at each step of their journey, in fact, literature shows that coaches have the most influence on determining the success and quality of a student-athlete's sports experience (Miller et al, 2012).

From its early beginnings, organized sports, specifically intercollegiate athletics, is defined as a male domain (Suggs, 2005). This seems to be the issue of gender bias in coaching. Felton & Jowett (2013) critiques sport as a patriarchal domain, one in which women have been sociohistorically positioned as physically inferior to men. It is believed that sports were created by men and for men as a way of transmitting certain values and physical capabilities. Globally, figures reveal that one in ten accredited Olympic coaches are women (Norman, 2015).

Subsequently, it was further believed that female coaches are a statistical minority in nearly all sports, at all levels across the Globe, and because of this, they often endure and experience a multitude of mental and physical barriers (Huyton, 2019). In America alone, women are greatly underrepresented in sports as a whole, women in men's sports are an anomaly (Acosta & Carpenter, 2010). Women currently represent less than 3% of the coaching positions in men's sports, while men represent more than half of the positions in women's sports and roughly 97% of the position in men's sports.

The presence of RA 9710 (Magna Carta for Women) in the Philippine Constitution, Title IX for America's civil rights law, and other women's rights protecting bodies allowed women to find their spot in the coaching arena but eventually lost its spark in the limelight. Still, women coaches remained subservient. According to Huyton (2019), it is well documented that these barriers can have an adverse effect on the well-being of these coaches with outcomes such as alienation, feeling highly visible, subject to scrutiny, having to perform to gain credibility, feeling the pressure, and suffering an increased risk for gender discrimination in the forms of sexual harassment, wage inequalities, and limited opportunities for promotion.

Another group of coaches that gained the title in field coaching are openly gay and openly lesbian coaches. The lesbian and gay population has become increasingly noticeable in the field of sports. Openly gay and lesbian coaches find their spots in the games that most suit their sexual orientation. Despite this progress, prejudices about lesbians and gays are most expressed in the culture characterized by heterosexism.

Anderson (2009) proves that many athletic departments are still characterized by cultures of heterosexism and individual expressions of sexual prejudice. Sartore and Cunningham (2009), support the idea of Anderson and Griffin, openly gay and openly lesbian coaches and athletes are routinely cast as "other", face negative stereotypes, and experience status loss within the sport context. Sexual minority coaches are very much affected by this system of treatment, the effects of these were illustrated when Krane and Barber (2005) conducted a qualitative study with lesbian coaches. The study found that lesbians had negative experiences in their athletic departments and within the coaching profession as a whole.

According to the study by Iannotta and Kane (2002), they describe a sports climate that can be hostile for lesbians and documented occurrences of overt and covert discrimination towards lesbian athletes and coaches. Gay men, as well as heterosexual coaches, are also common victims of discrimination. In fact, Anderson (2009) states that gay men, as well as heterosexual men, also consciously operate to avoid any suspicion of homosexuality. Namely, men avoid so-called feminine activities to maintain their masculinity and, in turn, their heterosexuality. Sexual dominance is prevalent among coaches and players; Anderson (2009) explored LGB resistance in sports when he contends that LGB resistance results from how sport teaches boys to be men. This develops the idea of hegemonic, or traditional masculinity which places heterosexual males on the top tier. This idea offshoots to male and female dominance in sports. Discrimination is also very clear among openly gays and lesbians in other fields of work endeavors.

The experiences of openly gay and lesbian coaches and trainers have put them in a minority status that has a powerful impact in all aspects of their lives. As a result of negative support, LGBTs completely disclose their sexual orientation in the sports environment (Krane, 1996). On the other hand, it was noted however that due to fear of discrimination and prejudice, many lesbian coaches chose to remain silent and, in the closet, hiding their lesbian identity, attempting to pass as heterosexual, and/or avoiding any discussions about sexual orientation. It simply shows that structural diversity and double standards for openly gay and openly lesbian-related

problems exists in many workplaces. As a consequence, many gay men and lesbians are afraid of revealing their sexual orientation due to the fact that they might lose their jobs and reputation.

The Philippines has RA 9710 (Magna Carta for Women) which affirms the role of women in nation building equal to that of men. And recently, the GAD (Gender and Development) equalizes the status and condition of all gender orientations. Basically, GAD concerns the full development of women, and currently, the LGBT group has become part of the subject for protection. Gender equality in sports is primarily the responsibility of national and local stakeholders and efforts should be made at a local level to address the role of men, women, and LGBTs in the governing bodies of sports (Gender Equality in Sports Proposal for Strategic actions 2014 – 2020. (2014).

Conceptual Frameworks

Models and theories in coaching are important guides in any practice because they help coaches understand more what they are doing based on the theories they have read. The application of these models and theories is the key factor in the improved performance of athletes. The quest for a universally accepted theory has engaged educational researchers, psychologists, and practitioners. The following are theories that focus on school coaches and learning theories associated with coaching.

Keyes' Model of Social Well-Being is best associated with the experiences of school coaches, and how their experiences motivated them to become "well" and "organized" individuals despite challenges related to their personal /gendered identity. Keyes' model is a multi-dimensional perspective of social well-being which guides every individual to understand their function within the social world. The model is comprised of five (5) components namely: social integration, social acceptance, social contribution, social actualization, and social coherence. *Social Integration* as defined by Keyes (2005) is the assessment of the quality of one's relationship to their society and community around them. To feel a sense of belonging, coaches need to experience feeling part of society. This applies to all gender orientations with no setting of boundaries but the feeling of integrated.

Social Acceptance is the second dimension in which individuals feel secure and valued as part of a community that demonstrates trust, kindness, and belief in the qualities and capabilities of others (Keyes, 1998). Applying this concept to women coaches and openly gay and lesbian coaches based on their experiences, researchers proved that discrimination and biases are likely to happen because of the expectations attached to their gender orientation. Society always give praises to men coaches as strong and capable leaders while women and lesbian and gay coaches are weaker genders who lack the capabilities to lead.

Social Contribution is defined by Keyes (1998) as a belief that one is an integral member of that context with something of value to contribute. This dimension follows the idea that once a person feels belonging and is accepted, the contribution will follow suit because a sense of social value is seen. Within the context of coaching, honoring hard work and contribution is a great opportunity given to the undermined coaches. In the study of Norman (2015) about women coaches, he emphasized that the contribution that women could make to the coaching profession is often ignored and devalued even though women represent a motivating and engaging addition to the profession.

Social Coherence (Norman, 2015) reiterates that to be socially well, individuals need to believe that the quality, organization, and operation of their social world is organized ('coherent') and that they have a sense of meaning within their life. The feeling of social belongingness in a person is a way of finding a sense of meaning and place. The key to effective sport coaching is getting the support of everybody in the community. Further, Feminist Theory enables an individual to rethink gender assumptions by positioning gender at the center of the analysis with the intent to eliminate domination based on gender. Patriarchal beliefs offer the concept of masculinity as more powerful than femininity, thus establishing social thought in gender roles (Whelehan, 1995).

Objectives

The present study described the lived experiences of Filipino school coaches in coaching student-athletes. Specifically, it aims to identify the challenges faced by school coaches and how these concerns are addressed.

Research Methodology

Population and Samples

This research study used purposeful sampling and snowball sampling to identify an initial number of school coaches to cover all significant dimensions of the

phenomenon being researched. School coaches could be teachers who are directly handling the team or outside professional coaches who are directly involved in a school's sports coaching program. During purposeful sampling individuals and locations are selected for the interview to purposefully develop an understanding of the research problem and central phenomenon of the study (Creswell, 2007). The Snowball sampling method involves primary data sources nominating another potential primary data source to be used in the research which means the selection of participants is based on referrals from initial subjects to generate additional subjects. Therefore, using snowball sampling is a recruitment method via chain referral.

This study selected eight (8) school coaches specifically: two (2) male coaches, two (2) female coaches, two (2) openly gay coaches, and two (2) openly lesbian coaches. Participants were located in Metro Manila and other regions of the country as per identified and referred to. The selection of participants was based on the following criteria:

a. has a minimum of five (5) years of coaching experience at the school varsity program and handling team sports, individual and dual sports, and combative sports.

b. has participated and won in regional and national sports competitions.

Table 1 Demographic Profile of Participants

Participants	Age	Gender Orientation	Number of Years Serving as a Coach
Participant 1	47 years old	Female	22 years
Participant 2	33 years old	Openly Gay	9 years
Participant 3	33 years old	Openly Gay	9 years
Participant 4	37 years old	Openly lesbian	15 years
Participant 5	32 years old	Male	7 years
Participant 6	53 years old	Female	20 years
Participant 7	38 years old	Male	15 years
Participant 8	42 years old	Openly Lesbian	13 years

This study used a qualitative descriptive approach for data collection and analysis. A qualitative approach allowed the researchers to gather data regarding sports coaching experiences from the perspectives of school coaches as participants in this study and ensure that the participant's voices was heard through verbatim recording of their experiences via interview. This study presents the lived experiences of the school coaches and at the same time identifies the common themes as expressed by the participants during the interview process.

Likewise, this study used a descriptive phenomenological approach as seen to be the most suited method in extracting data needed for analysis and interpretation. This approach aimed to explore the insights of school coaches by capturing the essence of their experiences.

Research Instrument

The researchers used the interview form where all questions were written to ensure that the same questions as the procedure for the interview was followed during the interview process. The interview guide contains a series of questions that are divided into four (4) research questions (RQ). Interview guides were given to the participants ahead of the interview. In the case where participants asked for clarification regarding interview questions, follow-up questions would be given to clarify to the participant

Collection of Data

The data-gathering procedure is divided into three (3) phases. Phase 1: Identifying possible participants, Phase 2: Communicating with the identified participants, Phase 3: Conduct interviews .

Phase 1. The gathering of data began with identifying possible school coach participants.

Phase 2. After identifying the participants, each prospective participant was initially contacted through either electronic mail or an introductory telephone call

Phase 3. The conduct of the interview was divided into two (2) phases: face-to-face interview and online interview.

Data Analysis

The data gathered from the interviews were analyzed using the steps presented in the study by Sundberg (2016). The following steps for the data analysis procedure were data management; reading and memoing; describing, classifying, interpreting; representing and visualizing. Creswell (2007) considers this style as a data analysis spiral. According to Creswell (2007), the data analysis spiral enables the researchers to enter with data and exit with an account or narrative.

Step 1. Data management. This is the first coding process where the researchers organized the data into computer files. The data was transcribed from its recorded audio material into the word document. This process enabled the researchers to have easy access to the files during the data analysis period.

Step 2. Reading, Memoing. This coding process allowed the researchers to gain an understanding of the data as a whole. The collected notes from the interviews were transcribed and read several times to ensure a holistic understanding of the content of the interview. Phrases and notes extracted from the interview were also synthesized to make the data more comprehensive.

Step 3. Describing, classifying, and interpreting. In this coding process, common themes were classified by classifying the common coaching experiences described by the participants during the interview. In the series of research questions, each RQ had several interview questions (IQ) which answer the latter.

Step 4. Representing, Visualizing. In this coding process, all data gathered through text will be presented in tables, graphs, and other representations for a better interpretation of data. This enables the essence of the experience to be seen in a more visual manner (Creswell, 2007).

Research results

Face-to-face interviews and virtual interviews were transcribed. The transcription was the primary source of information used to arrive at the description of the experiences of coaches in their coaching careers. Common themes were identified based on the transcribed data. Table 4 presents the result of the study.

Table 2 Gender Challenges and Experiences

Theme	Gender Challenges and Experiences
Gender and Coaching: Holistic Approach	- commitment to training - respect to individual privacy - training-focused - motivating leadership.
Gender and Relationship: Finding Self-worth	- professional distance - trustworthiness - self-intimidation - maintaining sexual identity.
Gender and Discrimination: Foul Ball	- negative criticisms.

This section discusses how straight men and women, openly gay, and openly lesbian coaches experienced challenges in their gender orientation and how these experiences influenced and formed them to become elite coaches. It also discusses how coaches experienced discrimination, dealt with it with courage, and made resolutions to it. Participants were labelled as P1 (participant 1), P2 (participant 2), P3 (participant 3), P4 (participant 4). P5 (participant 5). P6 (participant

6), P7 (participant 7), P8 (participant 8). Table 4 above presents the themes generated.

A. Gender and Coaching: Holistic Approach

It is termed a holistic approach because of the wide range of influence in the whole being of the coaches. Coaching is exciting and challenging; it details overcoming barriers that would shape coaches to discover their creative side. The advantageous feature of coaching is the realization of positive and negative influences that lead to being a better coach. Coaching should not focus on who's who in coaching; beyond the idea that men are the dominant coaches while women, gays, and lesbians belong to the weaker sex. Equality in coaching should prevail regardless of gender orientation. In the theory presented by Eagly and Karau (2002) on Role Congruity Theory, they emphasized that this theory is essentially grounded in social role theory but extends the theory beyond sex differences in physical attributes and the sex-appropriateness of the occupation to the consideration of the congruency of the gender role in the job to be performed. Gender roles are socially constructed to further define socially shared expectations of how work should be performed and by whom.

Equality in coaching is now gradually recognized due to legal issues that brought awareness of human rights. In America, the amendment of Title IX protects the right of all genders, the Gender Awareness Development which expounds the idea about LGBTQ rights , and the Magna Carta for Women which acknowledges women to be socially assertive of their rights.

A.1. Commitment to Training

A common dilemma among coaches is to get perfect statistics for the attendance of student-athletes attending training. There might be reasons why student-athletes fail to attend and the main reason could be the commitment and the consistency also of the coaches in attending their scheduled training practices. During the interviews with the participants, they acknowledged that their commitment in conducting training motivated the student-athletes to attend. In fact, according to them, they have been through lots of sacrifices due to their commitment to sports. This is one influence of the desire to prove that despite gender differences in coaching, one strives to become better.

P1 shared the following:

As a coach, I always share my knowledge and

skills with my students. As a woman, it seems that you can easily impart knowledge to them, especially during training. I just need to be charismatic and they would immediately follow.

P4 had a realization of why she became committed to training, she narrated:

If I were a real woman, I think I cannot perform what I can do now. That is why I affirm myself, God wanted me to become lesbian because what a man does, I equally do, like a demonstration of skills during training. This is the reason why I am so passionate and committed.

P7 wanted to establish a good rapport with his student-athletes, and this influences him to be committed to training. According to him:

To be a coach is not enough, you should have a common ground with the student-athletes. If you have established that bond, they will love and appreciate you, and they will follow what you tell them to do. Like, playing do or die in the game or intense training, they will do that, indeed it's a commitment.

A.2. Respect to Individual Privacy

Coaching deals with sensitive issues, so as gender. In the field of sports, we commonly see male and female coaches exposed to coaching grounds. At present, this is not true anymore. The presence of openly gay and openly lesbian in coaching has become a common scenario. A question might arise; who is going to be the most effective gendered coach? The common denominator would be-who is persistent enough to dominate. During the interview, this question was answered by all the participants based on their personal experiences. Straight men and women coaches disclosed themselves from the issues of respect and privacy. Among openly gays and openly lesbians, this matter is sensitive in their gender standing. Coaches dealing with student-athletes are influenced by the ideas of respect and individual privacy.

P2 shared:

As per my relationship with my players, I set a bar, and limitation every time we go out together. You need to set boundaries, not all the time you have to be together, the time comes they might not respect you during training.

P3 narrated how his personality is influenced by professionalism:

If I face my players, especially in school, I never show to them my true identity. You have to set a standard

for yourself. It's a no-no to show them the usual practice I do. You need to be proper when facing them, especially during training.

P5 also shared his treatment with his female players:

Regarding my female players, I treat them as women with respect. As a male coach, I respect their privacy and listen to their concerns. For example, when they have a menstrual period and cannot attend training, I let them rest.

P8 also shared her respect to individual privacy:

As a lesbian coach, my players know me well, I never touch them. I taught swimming for 9 years handling boys and girls, I always set my distance with them, I never touch any parts of their body, and if I do especially during training, I ask permission. I don't like issues.

A.3. Training-focused

One way to ensure the full implementation of the training program is to focus on the important aspect of it which is skill training. Focus here means, close monitoring. During the interview, participants revealed how religious they are when it comes to skill training, and they termed it "hard training". They consider it "hard training" because they are all winning coaches.

P2 shared that, the negative impressions he heard about his gender have influenced him to show off his skill in volleyball and turned his focus on training. He said:

Since their impression of me is a gay individual, I tried to be impressive during the training. I focused on training, indeed hard training. We never used the ball for a month, it's all-body conditioning. There, they were impressed with the way I train.

P3 added:

I didn't mind what others are thinking of me, that I am gay. What I'm thinking about is how to train well, not minding what others would say about me.

P5 explained that he wanted to maintain his status of being a winner with medals:

Actually, I am not that strict, I am just implementing the proper time they need to follow during training. I am firm, as a male coach. I show them the proper time they need to observe.

A.4. Motivating Leadership

Winning coaches always lead the way, they often order "let's go". They are also the most influential

individual in molding student-athletes to become "who's who" in the field of sports. The core meaning of a coach is to change an individual from where they currently are to where they desire to go (Trijokus, 2003). Therefore, coaches are admired because they are a powerful component of the student-athletes journey. During the interview, coaches revealed that the most influential weapon to motivate student-athletes are verbal motivation and self-modeling.

P1 exclaimed that what influenced her to become a motivating leader is her experiences with her previous coaches. She said:

As a coach, you need to win the heart of each of your players. If you were able to penetrate the lives of these players, it will create a big impact on them. Since I started as a player, that's what I felt and experienced with my different coaches. The rapport is developed between the coach and the player, and it is so inspiring.

P4 stopped all her vices because she wants to model herself to her players and eventually influence them:

My players look up to me, I believe what kind of leader I am can be reflected in my players. Even if they will say that I am a lesbian, I don't care as long as I know what I am doing, my players are learning from me, and that's what matters. When it comes to men's basketball, I am overwhelmed by the respect they are giving me because they can't believe that I am capable of doing the skills more than they can.

P4 also added:

When I became a coach, I stopped all my vices, because I know I should be a role model to my players, I don't like that they have to say something against me. If they saw me drinking with other players, for me it's very unethical.

P5 shared:

Some players get frustrated with their performance and plan to quit. As a coach, it's our role is to motivate and guide them.

B. Gender and Relationship: Finding Self-worth

Based on the interview, participants shared various positive and negative experiences that challenged their relationships with the people that they work with. According to some participants they made a great adjustment in their relationship because they want to preserve the respect of the people that they are working with, other participants testified that their relationship with co-workers and student-athletes has never changed,

and other participants narrated that their gender was questioned and that pushed them to establish a great comeback to correct the wrong impression of others towards them.

Sub-themes below show how participants observed professional distancing with the student-athletes in the assumption that harassment might be the misconception. Participants also confessed how they give their full respect and trust to student-athletes expecting the same trust and respect they will harvest. Krane and Barber (2005) speak about lesbian college coach experience and identity role confusion (coach vs lesbian), and it was also identified that many lesbian coaches live a life of silence and fear because of the negative perceptions of homosexuals.

Building better relationships makes a team successful by working together and creating a "family" or a "community" through them. The sense of family or a community is integral for a team to function as one. Wolf-Wendel et al (2001) found that in today's collegiate sports culture, race, socio-economic status, and other background variables are not significant factors for acceptance as long as one can positively contribute to the team.

B.1. Professional Distance

Professional distancing is one challenge that coaches experience to maintain healthy relationships, especially with student-athletes. Coaches create boundaries between/among students and parents so as not to sacrifice their privacy. Participants said it all, especially in the case of openly gay and lesbian coaches, according to them, most of the time, they were criticized because of their gender orientation.

P2 answered how he perceived his relationship with his players:

Yes, I put boundaries on relationships with my players. I set limitations also when I am with them outside school. I seldom go with them if there is no important agenda. I don't want them to be overly comfortable with me; I keep my distance.

P8 shared the same experience as P2.

I set a wall with my players, but I let them understand that the wall between us is the wall of respect.

P8 added how she observed carefulness:

I'm always careful, double, or triple, it's because I am a lesbian.

P3 shared a different situation, he talked about

the feelings he might experience towards his players and said:

When I was accepted as a coach in the school where I am coaching at present, I set already standards not to fall for my player. I should treat them as simply players, treat them as my children.

P3 also lamented on parents' impression of him as a coach, coaching the men's team. When he heard those side comments from the parents, he said:

I challenged myself not to mind them, I should not entertain them. What I should do is show them that I am not the person that they thought I am.

P7 honestly shared the actual scenario in their school when training is done simultaneously.

At times I have conflict with my fellow coaches, especially in the use of the basketball court, no one wants to give in. That happens most of the time especially if it is school intramurals, so hard to set the scheduling of games. But those are petty quarrels that we can solve immediately.

A controversial question was asked on "favoritism" if this is practiced and how it creates chaos in the team. P7 shared his experiences on this, he stated:

I cannot avoid having favoritism especially if this player is always beside me, sticks with me all the time, has no absences during training, easy to call. But in the course of play, everybody is equal, no one is above the other.

B.2. Trustworthiness

This sub-theme appeared to be positive among all participants. The interviews showed that they have established acceptance and trust. Participants during the interview shared how their fellow coaches welcomed them into coaching with no biases despite gender differences. Participant 2 shared:

I was accepted by my fellow coaches as an openly gay coach. They are mentoring me on what to do in making players follow the standards. I learned a lot from them. They are my fellow coaches that are coaching other sports; there are straight men and women coaches and a lesbian coach. We share a lot of our experiences with our players.

P5 supported the idea:

I am on good terms with the other coaches, we compete in most of the leagues that is why we know each other, and we are friends. My relationship with them is good.

P5 noted how important establishing rapport is:

Yes, you need to build a good relationship with your players, with your co-teachers, and fellow coaches. That is important because you can easily ask for help from them especially in disciplining the young players.

P6 mentioned how parents trusted her with their daughters:

Yes, the parents trust me very much. I am a woman coach, they let their daughters sleep beside me.

B.3. Self-intimidation

Participant 1 shared her unforgettable experience on self-intimidation:

When we were having a meeting dominated by male coaches in swimming, I felt so intimidated because when they speak in front during the meeting, their posture seemed to dictate that they are learned coaches, which is why I am reluctant to speak.

B.4. Maintaining Sexual Identity

During the interview, Participant 5 gave the best statement on sexual identity and how to maintain it despite all the influences. P5 is openly lesbian who coaches the women's basketball team. According to her, she wants every player entering her team to be certain of their sexual identity, and also some parents who are reluctant about the condition of their child under her charge. She emphasized this through her statement:

I always told the parents and my players, especially my players, I told them indirectly, "if you entered the team as a straight woman, I want you to graduate and finish your playing year as a woman still." If you turned out to be lesbian, the impact would reflect on me. I don't want your parents to think that I am converting you to be like me.

P5 also added:

I'm worried that when the parents know that their daughter's coach is lesbian, they might think that their daughter will come out to be lesbian too. I proved to them that it would never happen.

C. Gender and Discrimination: Foul Ball

Discrimination is a common issue among any form of gender. Men, the dominant sex in coaching, have not had much concern about discrimination. Women seldom do. But openly gay and openly lesbian coaches experienced discrimination. During the interview, openly gay and lesbian coaches often experience discrimination in the early stage of their work. Participants were all honest in giving their experiences,

and, RQ 3 identified one (1) sub-theme: (a) personal criticisms.

C.1. Personal Criticisms

Coaches expressed their experiences of discrimination during the interview conducted on separate dates. The participants experienced discrimination uniquely and for them it was a learning experience to create a new impression of themselves. The interview showed that openly gay and lesbian coaches experienced the most discrimination. This section presents the experiences of coaches on discrimination, how they were able to deal with the discrimination, and the realizations captured based on the experiences.

P1 experienced discrimination during the time that she became the head coach of the NCR (National Capital Region) swimming team. According to her, there was this young male coach, whose team ranked second place overall. Her team was the overall champion. A rule exist, whoever is the coach of the champion team will automatically be the head coach in the next step of the competition. The conflict happened when he showed an interest in claiming the role of head coach. Undeniably he is a great swimmer because he is a member of the Philippine Swimming Team. The rule must be followed; P1 will be the coach. One time, P1 called for the orientation of all swimming coaches. In filing the forms, the names of people who comprise the coaching team should be registered P1 was shocked when the previous coach wrote the names of his team.

I set an orientation for all coaches for the filling out forms. He wrote his name after my name because he is my assistant coach. Come to the other positions like chaperone and trainer the previous coach wrote names without my permission. I am the head coach; it is my prerogative to assign whoever I want to assign to those positions. The previous coach didn't want to change the names, I told him that we need to talk about the finalization of the list.

Despite what happened, P1 stayed humble and calm. She wanted to work with the previous coach in harmony because she knew he had to support her being her the head coach. One time, P1 encountered a problem during the competition, she asked him:

I was humble enough to ask him, "sir what are we going to do?" but he replied, "you are the coach!", we made lots of discussions because of his selfishness. Indirectly, he wants to show that I knew nothing.

Participant 1 was asked how she was able to deal with the conflict, and she replied:

I tried to understand him. His attitude might be the result of our age gap, secondly, he is like a student to me. Perhaps, he was brought up that way.

Participant 1 was asked to share her realizations on her experience, and she stated:

My realization was, don't be proud of yourself before other people, you do not know what skill they possess. They even have more as compared to you. In the following years of competition, I was always appointed as coach and I became assertive and aggressive, I don't want to be a nobody.

Participant 2 also shared his own experience of discrimination. P2 is openly gay who started coaching at the age of 22. He noted that he experienced being bullied by others making fun of his gender orientation. He narrated:

He is gay, we won't be able to train well? Hearing that, I promise myself, "I have to do something to prove them wrong.

Participant 2 discussed during the interview how he was able to deal with the situation:

Those students who regularly watched our training, and the same people who made fun of my gender, were amazed to see me train and perform on top of my skill.

Participant 2 was asked about his realizations on his discriminative experience, and he narrated:

Sometimes I forsake myself why I was born gay, a gay coach. It is hard but I have to step up. I love volleyball, I want to prove to them that I am capable of doing what normal people do.

Participant 3 shared the same experience as P2.

Participant 4 is an openly lesbian coach who also shared her own experiences with discrimination. She informed that she knew it was discrimination, but she never entertained the idea of discrimination, she treated it as a challenge. Discrimination according to her denotes a negative meaning. She further explained:

For me, it's simply a challenge, I don't look at it as discrimination because discrimination is negative. I treated it as a challenge.

Participant 4 was asked about the instance she knew the act was discrimination and how she was able to deal with it.

I heard them talking about me but I don't recognize them. Walk in my shoes and you will know who I am. I always tell myself that as a lesbian I have so much to prove. Yet I know I am a good person.

With that experience, P4 shared her realizations:

I knew I did the right thing; I studied hard, graduated, and became a varsity player, and a coach. During the time that they saw me on TV as a national team coach, I received special treatment from my town folks when I went home. I realized; you need to be somebody to be noticed.

Participant 8 has a unique encounter also of discrimination from the parents. According to her:

That was my very first experience, I was misjudged because I am a lesbian. That impression happened due to the previous experiences accumulated from their former coach.

How was she able to deal with it? P8 explained:

You need to compose yourself and make a name.

Participant 8 discussed her realizations on the event of discrimination. She said:

I was so thankful to my family, they brought me up to be a good person, and were the first to accept me as who I am.

Discussion

Camire et al. (2012) noted how coaches contribute to student growth by addressing various student needs. Coaches play a significant role in the sports life of every student-athlete. They provide direction and guidance on the path to which these student-athletes might lead. Coaches serve as co-parents and teachers to student-athletes as well their words will be imprinted in the minds of these young individuals.

School sports advocate for student growth and development (Pierce at al., 2019). All coaches have their share of challenges which influenced their brilliant minds to expose their unique characters in addressing those challenges. Furthermore, lived experiences are considered great motivators in upholding new ideals extracted from failures in coaching and as well successes in coaching. According to Villalon and Martin (2020), various experiences of coaches contribute to enhanced self-efficacy, thereby promoting coaching experiences.

This study has shown how coaches held on to their character which allowed them to be great coaches, how experiences have shaped them to embrace changes that took place in their workplace, how they viewed coaching from different perspectives, and able to apply them with scientific processes, how they were able to keep their poise when gender identity is being questioned, how they can maintain positive intrapersonal and interpersonal relationships with the stakeholders of the program, and how they manage to gradually erase the pattern of discrimination in sports coaching. Every coach has a dream for the better; best result in their coaching program and better execution of the program by the student-athletes. Trikujos (2003) says that the core meaning of a coach is to change an individual from where they currently are to where they desire to go.

This study was conducted to find out the lived experiences of coaches in their coaching careers. Likewise, it focused on: the challenges the coaches experienced in their coaching career as well as the manner of coping with the challenges. Interviews were conducted in a virtual and face-to-face phase where the semi-structured questionnaire was used. The data gathered from the interviews were transcribed into text. The transcribed data uncovered the overall core of the experiences of coaches in coaching student-athletes.

The study is focused on the gender-related challenges that coaches had experienced. This includes three major themes, namely: Theme I, Gender and Coaching: Holistic Approach. Theme II, Gender and Relationship: Finding Self-worth, and Theme III, Gender and Discrimination: Foul Ball. Every major theme is supported by sub-themes. Theme I, Gender and Coaching: Holistic Approach has four (4) sub-themes; (1) commitment to training, (2) respect to individual privacy, (3) training-focused, and (4) motivating leadership. This means that coaches deepened their responsibilities in coaching as an influence of their gender orientation. Coaches became sensitive to coach-student-athlete relationships and acted upon boundaries. Moreover, Theme II, Gender and Relationship: Finding Self-worth has 4 sub-themes; (1) Professional Distance, (2) Trustworthiness, (3) Self-intimidation, (4) Maintaining Sexual Identity. This means that coaches build a positive relationship with the stakeholders. Theme III, Gender and Discrimination: Foul Ball has 1 sub-theme, (1) negative criticisms. This means that coaches with their gender orientation still experienced discrimination from society but were still able to counter negative criticisms through their skills.

Based on the findings of the study, conclusions were drawn which are presented below.

Coaches became resourceful and creative in findings means to provide the necessary resources needed by the team. A study by Kroshus et al. (2019) identified these professionals as capable of providing support for athletes facing anxiety or depression. Their

resourcefulness and creativity resulted in strong connections and support coming from different stakeholders of their community, especially government officials, well-off parents, sponsorships coming from private entities, and fellow teachers.

Coaches employ management practices such as planning, leading, organizing, and controlling. These management practices enable the coaches to exercise their management skills, especially during the preparation for training and competitions. It is the duty of the coaches to ascertain that the school's academic track contributes in maximizing the full potential of the student-athletes through enhancement and practice (Bjørndal & Gjesdal, 2020).

Negative challenges were mostly experienced by openly gay and lesbian coaches. These challenges influenced the perspective of coaches towards sports coaching and improved their positive relationship with student-athletes and the stakeholders.

Suggestions

Based on the gathered data, the following recommendations are made. First, the Department of Education's (DepEd) policy on *Comprehensive School Sports Programs* must be a basis for a review of the effectiveness of the standard. Secondly, basic education and higher education institutions may consider the existing coaching standards as a base for ethical decision-making and coaching practices. Thirdly, future researchers, should conduct studies on the effective, ethical, holistic performance of coaches. Further research may be conducted on gender equality in sports.

References

Acosta, R. V., & Carpenter, L. J. (2010). *Women in intercollegiate sport: A longitudinal,* thirty-one year update-1977-2010. Unpublished manuscript, Brooklyn College, Brooklyn, New York.

Anderson, E. D. (2009). The maintenance of masculinity among the stakeholders of sport. *Sport Management Review, 12*(1), 3-14.

Bjørndal, C. T., & Gjesdal, S. (2020). The role of sport school programmes in athlete development in Norwegian handball and football. *European Journal for Sport and Society, 17*(4), 374-396.

Camiré, M., Trudel, P., & Forneris, T. (2012). Coaching and transferring life skills: Philosophies and strategies used by model high school coaches. *Sport Psychologist, 26*(2), 243.

Creswell, J. W. (2007). *Qualitative inquiry and research design: Choosing among five approaches* (2nd ed.). USA: SAGE.

Eagly, E.H., & Karau, S.J. (2002). Role of congruity theory of prejudice towards female leaders. *Psychological Review, 109*(3), 573.

Felton, L. & Jowett, S. (2013). "What do coaches do" and "how do they relate": their effects on athletes' psychological needs and functioning. *Scandinavian Journal of Medicine & Science in Sports, 23*(2), 130-139.

Gender Equality in Sport Proposal for Strategic actions 2014 – 2020. (2014). *European Commission on Sports.*

Huyton, V. (2019). *Achieving gender equality in high performance coaching in athletics in Europe.* European Athletics.

Iannotta, J., & Kane, M. J. (2002). Sexual stories as resistance narratives in women's sports: Reconceptualizing identity performance. *Sociology of Sport Journal, 19*(4), 347-369.

Keyes, C.L. (1998). Social well-being. *Social Psychology Quarterly, 61*, 121-140.

Keyes, C. L. (2005). *The subjective well-being of America's youth: toward a comprehensive assessment.* Adolescent and Family Health.

Kroshus, E., Chrisman, S. P., Coppel, D., & Herring, S. (2019). Coach support of high school student-athletes struggling with anxiety or depression. *Journal of Clinical Sport Psychology, 13*(3), 390-404.

Krane, V. & Barber, H. (2005). Identity tensions in lesbian intercollegiate coaches. *Research Quarterly for Exercise and Sport, 76*(1), 67-81.

Krane, V. (1996). A feminist perspective on sport psychology research. *The Sport Psychologist, 8*(4), 393-410.

Miller, G. A., Lutz, R., & Fredenburg, K. (2012). Outstanding high school coaches: philosophies, views, and practices. *Journal of Physical Education, Recreation & Dance, 83*(2), 24-29.

Norman, L. (2015). The coaching needs of high-performance female athletes within the coach-athlete dyad. *International Sport Coaching Journal, 2*(1), 15-28.

Pierce, S., Erickson, K., & Dinu, R. (2019). Teacher-coaches' perceptions of life skills transfer from high school sport to the classroom. *Journal of Applied Sport Psychology, 31*(4), 451-473.

Sartore, M. & Cunningham, G. (2009). Gender, sexual prejudice and sport participation: Implications for sexual minorities. *Sex Roles, 60*(1), 100-113.

Suggs, W. (2005). *A place on the team: The triumph and tragedy of Title IX.* Princeton, NJ: Princeton University Press.

Sundberg, J. (2016). *Coaching excellence-best practices of expert's athletic coaches.* Pepperdine University.

Szabo, A. S. (2012). What is the meaning of sport coaching? (Expectations, possibilities, realities). *Sport Scientific & Practical Aspects, 9*(2), 39-44.

Trikojus, T. (2003). *Coaching styles.* Canberra, Australia: Video EducationAustralasia.

Vallée, C. N., & Bloom, G. A. (2005). Building a successful university program: Key and common elements of expert coaches. *Journal of Applied Sport Psychology, 17*(3), 179-196.

Villalon, C. A., & Martin, S. B. (2020). High school coaches' coaching efficacy: relationship with sport psychology exposure and gender factors. *Journal of Applied Sport Psychology, 32*(1), 64-80.

Whelehan, I. (1995). *Modern feminist thought: From the second wave to\post-feminism\.* New York: NYU Press.

Wolf-Wendel, L.E., Toma, J.D., & Morphew, C.C. (2001). How much difference is too much difference? Perception of gay men and lesbians in intercollegiate athletics. *Journal of College Student Development, 42*(5), 465-478.

The Way to Create added Value through the Process of Art, Abstract Painting Case Study of Phakhaoma

Wipoosana Supanakorn* & Korakot Phaetlakfa

Faculty of Agriculture, Department of Home Economics, Kasetsart University Bangkok, 10900 Thailand

Article info

Abstract

This research "objective was to determine the added value and impact of combining abstract painting to creating a Thai Phakhaoma. In this project an artist collaborated with a craftsperson to explore the interrelationship between fine arts and the materials, technique and process of Phakhaoma craftsmanship, with the aim of producing 14 finished cloths. This collection will be the basis of analyzing the impact, result and potential future possibilities they present.

The Mixed Methods was applied in this research which is a combination of quantitative and qualitative research. The sample 400 respondents living in Bangkok, aged between 26-60 years old were selected for the quantitative research with the independent t-test and One-way ANOVA to test the relationship of each variable from the research conceptual framework. The statistical significance was set at 0.05 and the population in this qualitative research was 7 artists and designers, 6 producers and entrepreneurs and 3 university students. The data was analyzed by the content analysis, systematic analysis and thematic analysis and was a one-year data collection.

According to the results of this project, Phakhaoma has a distinctive unique appearance in terms of its beautiful colors and modernity that leads to the value-added of beauty, modernity, price and opportunities for further development to create the value-added for the manufacturers and entrepreneurs. As well as offering opportunities to expand the market to become widely well known in the community and in the country including the ability to expand into the international market in the future. The researcher postulates that the artistic doctrine and the theoretical bodies of knowledge brought by the artist will contribute greatly to the design and manufacturing of Phakhaoma by the craftsperson. The researcher was able to show that after weaving, the fabric looked different in style and color pairs that can be used in the production of other products made from Phakhaoma. The scope of the addition of fine arts to Phakhaoma can also include all other styles of art, not just Abstract Art. Each will have an innovative and unique result.

Introduction

It is widely popular to apply value-added elements to commercial products, presentation and production methods. Many sectors are aware of this and focus on value-added for products. Universities in Thailand provide academic services in rural villages to educate local people. This education includes innovation coming from new information, new approaches to existing products, as well as production methods. The local population learn and are able to apply innovation to improve and develop their own products. Such innovations may include packaging designs to attract customers, and to focus on distinguishing their products from being ordinary.

Once distinguished, such products should have more value, allowing them to be priced in accordance with the *National Economic and Social Development Plan* [Twelfth Issue 2017-2021, Innovation Development and Implementation]. This drives development in all product dimensions to upgrade Thailand's global market presence and reach its greatest potential. Utilizing this approach and implementation brings creativity and naturally precipitates innovation. Innovations not only improve products and their value in the marketplace, but also create new and value-added economies in terms of production processes, new product formats and services. The focus of the National Research Agenda, spanning 2017-2021, gives clear, specific, and consistent focus to national development goals, and uses innovation strategies to integrate research and development in both commercial use and innovation development (Office of the National Economic and Social Development Council, 2017).

The *National Economic and Social Development Plan,* which focuses on developing or improving products to increase economic value, is consistent with statements in the book "Value-Added Selling: How to sell More Profitably, Confidently, and Professionally by Competing on Value - Not Simply Price" (Reilly, 2010). In this book, the concept of "value-added" is an aggressive business philosophy, always looking for ways to create increased value. Through improvement and new product approaches for the purpose of maximizing value and attracting the greatest possible customer base, the philosophy of creating value is implemented in the active marketplace, not just in books, seminars, or on websites. This "Value-Added" philosophy must be deeply rooted in one's mind, and fully implemented as the way to conduct business. This philosophy is also a marketing strategy-the

new work-philosophy brings maximum attention to the products produced. Thailand's inclusion of Value-Added philosophy gained international attention in the MBA Magazine through the essay "Value-Added" by Pirapong Klinlaor (a member of the Ethics Committee of the Thai Chamber of Commerce). In his essay, Klinlaor demonstrates that the value-added principle is most effective when it is attractive and creates the sense of a popular trend such that ownership of that particular product is desired by the public. It also promotes local pride for people from the product's area of origin. This focus on the region of origin creates a mark of authenticity and thereby creates a specific niche product group. The cultural distinction of authenticity related to a specific locality brings media attention and tourism, lifting the local economy. With proper implementation of the value-added philosophy, then, one product or product-line can boost both local and national economies, and increase awareness of cultural pride, fomenting interest in more aspects of the local culture such as cuisine, natural habitat, traditions and all cultural aspects of that locality (Klinlaor, 2016). Maintaining contemporary relevance of products is of great importance and must include continuous product development. As emphasized by Klinlaor in 2016, to maintain maximum value-added status, current creative research and ever-evolving manufacturing processes and modern materials must be utilized in relation to content and presentation. Products must implement new innovations that add economic value, even in peripheral enterprises such as adding value from agricultural waste, local products and inclusion of local handicrafts.

The inclusion of this term, Phakhoama, refers to a type of handicraft created in many Thai communities. Aphichat Todilokwetch, Director-General of the Department of Community Development, has said that *Phakhaoma* in the Thai way is unique to the locality. Originally produced for daily use, it is viewed quite differently today. A local craftsman who makes a distinctive Phakhaomacan create a career, and produce income for a manufacturer of such goods. Todilokwetch introduces the concept of "One neighborhood; One product" through which entrepreneurs can create employment opportunities for the local craftsmen and stimulate the country's economic foundation (Chaidarun & Prongchaloelap, 2017). Therefore, it can be said that Phakhaoma is important for Thai lifestyle, as it is in continuous production in many communities.

Traditionally Phakhaoma production was for use

as a wrapped skirt, or "girdle". Today, however, many communities have started to develop Phakhaoma for other uses. Theeraphan Phoekaew's article "Phakhaoma of All Kinds" makes an important point about its evolution. Currently there is a multiplicity of uses for Phakhaoma, with a robust development of diverse patterns of use. These include the use as bathing suits, belts, waist wraps, fabric for clothing, shoes, headbands, sheets, pillows, blankets, satchels for carrying goods, cradles for children, and even the use for sun block. It has been used in local theatrical productions as beautiful stage decoration. As an iconic representation of local and rural Thai culture, it has become the material from which many souvenirs for tourists have been developed. In the past, Phakhaoma has been a stereotype representing something from the peasant class, an outdated product from a time gone by, and simply a cheap garment. At first the idea of using Phakhaoma was a joke, something mocked as an old-fashioned that's disappearing from Thai society (Phokaew, 2011). Many studies of Phakhaoma have been done, in which it is studied only in terms of this past stigma, focusing on historical uses. Some studies of the weaving process have been conducted. Current studies have branched out and have included studying the possibility of using natural dyes, traditional color pairings and also emphasizing the choice of new innovative color pairings. The current studies have opened up a broad vista of possibilities.

Introduction of new methods and uses of Phakhaoma have led to the development of new innovations. Now there is the possibility to make fabrics with new materials, for its use in many products. This visionary diversity leads to new possibilities that are interesting enough to be applied to a wide variety of products which couldn't have been imagined before. And most importantly, relating these innovations to the value-added philosophy, Phakhaoma has attracted people who are interested in a variety of careers.

Supachai Singyabut, a foremost academic and art expert, states in his book "Art History" that humans and art have been associated for a long time. He maintains that art is absolutely necessary for humans to use in their beliefs and for experimentation in order to imagine. This concept has been adapted by Wipoosana Supanakorn, a lecturer in the Department of Art Relations, Department of Home Economics, Faculty of Agriculture, who has conducted new research on the Phakhaoma. Supanakorn's concept of art relations is to integrate art into daily life. As Singyabut maintains, the connection of humans and art have been historically consistent across many cultures in the world.

As can be noted in art history, art is the means of expression from the earliest days of human existence. This expression is therefore key to human existence and identity. Art is able to pass on information, gives instruction, and most importantly shows the internal worlds of emotion, identification and interrelationships of humans with their environment. The imagination is enlisted to fuel this expression, which in turn shows images to the viewer to make a lasting impression on them. Without question, humans have used art to communicate things in the mental process of the creators since prehistoric times. It has developed continuously along with social and cultural structures in ways that cannot be separated. The result is an era of art that like a seedling splits and sprouts, creating an artistic evolution in the West. This evolutionary path includes eras of Neo Classicalism, Realism, Romanticism, Impressionism, Neo-Impressionism, Post-Impressionism, Cubism, Abstract Expressionism. Supachai Singyabut writes "Humans are a more special creature than any animal, with a mental process that works both creatively and with reason. Humans have a special ability to adapt to the environment and to create different things. Human creativity has served the basic needs for living: food, shelter, medicine and clothing." (Singyabut, 2016).

Analysis of data according to the evolutionary era of art in the West, found that artists use theories from various sciences as a base for creating their mode of expression. Kamchorn Sunphongsri, academic and art expert, said that "The painter has introduced the theory of solar color as an addition to color theory, more fully inclusive of the actual nature of color. The artist then uses this to create his own works resulting in Impressionism. Optics as an idea for artists used Ophthalmology to produce Op Art, as well as Kinematics theory of movement, giving life to the Kinetic Art movement" (Sunphongsri, 2013). If analyzed from the concepts, forms or characteristics of the aforementioned artistic doctrine the researcher believe that other theoretical bodies of knowledge have much to contribute to the application of artistic intentions and theories in the design and manufacturing of Phakhaoma. Considering Abstract art, especially the work of Piet Mondrian (a Dutch artist who is famous for creating rectangular paintings with square-shaped patterns very similar to the traditional shape of Phakhaoma), we see the same characteristics and visual possibilities in the stylization

of Phakhaoma. Abstraction alone opened up the doors to new realities and perceptions, and brought in artistic creed to further personalize and define even abstraction. And these creed art works became the Abstract Expressionism of the mid-20th Century when artists created works by communicating through artistic elements such as lines, colors, shapes, or even geometric shapes. Each new theoretical discovery (sub-atomic science, psychology, economic trends, etc.) brought new creeds, new ways to explore and express through works of art. This world of Abstract Expressionism is the main focus of the researcher, who will research and develop the process of abstract painting on fibers, as well as the compositional elements of both weft and warp on weaving. The researcher expects that, after weaving, the fabric will look different in style and color pairs that can be used in the production of other products made from Phakhaoma. The researcher, a teacher at Kasetsart University, is inspired by the University's concept of using "Knowledge of the land to promote sustainable development in Thailand in order to be internationally recognized." From this focus comes interest in the village at Ban Nong Ko Wit, Sa Kaeo Province. The village of Ban Nong Ko Wit has a history of growing mulberry, breeding silkworms, and subsequently a long traditon of weaving silk cloth by hand. Phakhaoma is, therefore one of the main products of the villagers of Nong Ko Wit. Phakhaoma from this village is very cheap because the materials to make it are abundant. And from in-depth interviews with Chaimongkol Tanasorn, a researcher at the Corn and Khang Milang National Research Center, Rai Suwan, Pak Chong District, Nakhon Ratchasima Province found that Rai Suwan, aside from researching corn and rice, has also researched cotton growing to distribute to those interested in making full use of the cotton production (Tanasorn, Interview, 2020 January 31). The researcher is confident that the resultant knowledge of this focus of research will greatly benefit the community. And, in alignment with the essence of the vision of Kasetsart University, exploration and innovation based on the creative science of the land will contribute to international recognition for Thai cultural products, and provide sustainable national developmen.

In summary, the research results are not intended to obliterate Thai art, culture or traditional wisdom in any way. Instead, it is for the purpose of developing or extending traditional wisdom in a more contemporary way and to play a role in everyday life. As Piyaporn writes in the book "The Time of Thai Textiles", the undeniable idea that every branch of art and culture needs inheritance which must be passed on. This inheritance must be adjusted to suit the time environment and popularity, which may include other variables as indicators, to promote awareness leading to successful sales and market growth (Kanchana, 2013). This concept aligns with the great potential that the researcher sees for traditional weaving techniques and traditional Thai fabrics. These things are prevalent in Thai rural culture, and completely imbued with Thai culture, and their evolution into viable market presence will effectively preserve the tradition, and therefore the inheritance will be preserved for the future. While the fabric obtained from this research will be used to create utility and other perspectives, it also will enable the development of an identity that is beneficial to the creation of a broad range of other products. The community will gain knowledge about art that will inspire further development and use of Phakhaoma.

Objective

The main objective of this study was the process of creating value added for Phakhaoma by the inclusion of art and abstract painting.

Conceptual Framework
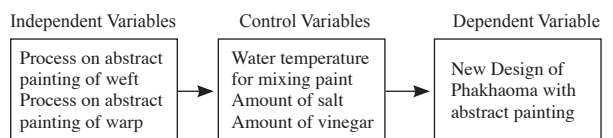
Fig. 1 Conceptual Framework

Research Methodology

1. Population and Samples

To gather further data for analysis, the sample of 400 population living in Bangkok at the age of 26-60 years old were selected for the quantitative research, and a research group of artists, designers, and students in the Department of Home Economics from Agriculture Faculty, Kasetsart University review and comment on the project. Working with a one weaver from Sakaeo Province to produce 8 prototypes, a display of the resulting work will be presented. Then inviting 10-15 other weavers from Sakaeo Province to view and react to this body of work. This group will fill out a questionnaire to assess the value, impact and market potential of this new product as it would impact their

own production and economic gain. They will also participate in individual in-depth interviews, providing more detailed data for analysis.

2. Research Instrument

In this research, the researcher designed a research instrument for quantitative surveys by using questionnaires. The researcher will produce a short video clip explaining the information about all information. Including individual in-depth interviews, providing more detailed data for analysis.

3. Collection of Data

The researcher has studied and researched from textbooks, documents, articles both domestically and internationally. Information media with content related to adding value, abstract painting, and content related to Phakhaoma and related research.

4. Data Analysis

This paper is organized into three parts: related information on "value-added" enhancement additions to Phakhaoma; relationship of all elements of abstract painting applied to Phakhaoma; and the related craft and creation practices of Phakhaoma. Through this project, eight (8) prototype Phakhaoma examples were created and included in an exhibition.

In this research, the researcher defined data analysis criteria by using model analysis, arrangement of artistic compositions; visual elements; principles of color and material use; and strategies for venting and using the research results to develop to add value to Phakhaoma by means of abstract painting.

Results

Traditional Phakhaoma is made with plaid patterning in highly structured designs with right angles predominant, and stripes visible. This process renders average and pleasant patterns but lacks in creating interesting patterns that can add value.

Picture 1 Original Phakhaoma (Left) and Piet Mondrian art work (Right)

Abstract art is the art that does not attempt to represent an accurate depiction of a visual reality but instead use shapes, colors, forms and gestural marks to achieve its effect.

Types of Abstract Expressionism

Within abstract expressionism were two broad groupings: the so-called action painters, who attacked their canvases with expressive brush strokes; and the color field painters who filled their canvases with large areas of a single color. The action painters were led by Jackson Pollock and Willem de Kooning, who worked in a spontaneous improvisatory manner often using large brushes to make sweeping gestural marks. Pollock famously placed his canvas on the ground and danced around it pouring paint from the can or trailing it from the brush or a stick. In this way the action painters directly placed their inner impulses onto the canvas.

Picture 2 Abstract painting by Jackson Pollock (Left) and Willem De Kooning (Right)

The second grouping included Mark Rothko, Barnett Newman and Clyfford Still. They were deeply interested in religion and myth and created simple compositions with large areas of color intended to produce a contemplative or meditational response in the viewer. In an essay written in 1948 Barnett Newmann said: 'Instead of making cathedrals out of Christ, man, or ''life'', we are making it out of ourselves, out of our own feelings'. This approach to painting developed from around 1960 into what became known as color field

Picture 3 Abstract Painting by Barnett Newmann (Left) and Mark Rothko (Right)

painting, characterized by artists using large areas of more or less a single flat color (Tate, 1998).

From the research, it noted that abstract painting is not just a painting that isn't representational, but also refers to the process that makes abstract painting more expressive and vital. De Kooning began his paintings by marking out familiar forms rather absentmindedly. He would then complicate the configuration that resulted from this initial orientation, or rather disorientation. Like a collage artist, he combined fragments of shape, to which he added jarring colors; this procedure made the task of integrating his linear rhythms all the more difficult at every turn. Just as he rejected classification, he eliminated any device that would lead a picture to finality. When a shape became harmonious because its elements balanced. It would be time to remove elements in order to destroy the balance. When De Kooning drew, he often erased the form and then rebuilt a more complex variant of the same image. And when he painted, he used a scraper to "erase," allowing him to rework repeatedly (Tinterow, Messinger & Rosenthal, 2007).

Picture 4 Pre-Test Work

Because the weaving process gives a warp and weft, offering the two "directions" of color application, the artist is able to work both directions to create an overall design that is original, organic, and of greater visual interest. Thus elevating the ordinary to the extraordinary.

In this case, the artist incorporates the elements and concepts of Abstract Expressionism to the Phakhaoma creation.

Development

1. The value-added process of the Phakhaoma with painting research on "Guidelines for value-added creation through the process of abstract painting art, case study: the Phakhaoma" is the study of the value-added process of the Phakhaoma by the abstract painting process. The important steps and processes are as follows.

1. Equipment preparation process
2. Weft thread preparation
3. Warp thread preparation
4. Paint preparation and mixing
5. Process of abstract painting on weft
6. Process of abstract painting on warp
7. Weaving process.

1. Process and equipment preparation process

The equipment needed for this case study included the following: stretcher (hand made), skeins of cotton yarn (20 and 30 gauge), Dylon cold water dye (variety of colors), paint brushes (graduating size range), several half-gallon plastic buckets with handles, spray bottle (tap water), pump-action electric kettle, bag of salt, vinegar and manual weaving loom.

2. Process of weft thread preparation

In the division of labor and to begin the process, the artist prepares the weft yarn, and the craftsman prepares the warp yarn. Under normal conditions, the artist will travel to prepare the weft yarn at the craftsman's workplace. However, this step can be done separately in circumstances, such as pandemic restriction, where the artist must work separately from the craftsman.

Picture 5 Preparation of weft thread

Organize weft yarn on stretcher and make sure the weft yarn is even, without overlapping any of the threads. Stay-stitch across the weft yarn, to fix individual threads into position and test overall tension so it is ready to be painted.

3. Process of warp thread preparation

Picture 6 Preparation of warp yarn

4. Process of paint preparation and mixing

Mix 12.5 g of fabric dye with 500 ml of warm water at 40 degrees. If there is a warm warning light, then add 1 tablespoon of salt and 1 teaspoon of vinegar for color fastness to the yarn.

Picture 7 Process of paint preparation

5. Process of abstract painting on weft

Picture 8 Process of abstract painting on weft

Picture 9 Spools of weft yarn
After the paint is completely dry around one week

6. Process of abstract painting on warp

Picture 10 Process on abstract painting of warp

7. Weaving process.

Picture 11 Weaving process

Picture 12 Finished Works

Picture 13 Finished Works

Discussion

Our discussion begins with the conceptual framework: To take Phakhaoma, a simple woven cloth from rural Thailand, and add principles of Abstract Art to enhance value. First, we identified a willing craftsperson to collaborate with the artist.

The artist, had to learn fast about how Phakhaoma was made in order to begin the creative process. Because Abstract Art is from painting, the artist explored adding color to Phakhaoma. This began with looking at different types of paint, but also fabric dyes. Challenges included: viscosity of pigment medial impact on the weaving process; the stiffness of the resulting cloth; colorfastness (could it be washed and retain color; and how many times); impact on environment due to toxic elements; the mixing additive to base pigment; and the impact each trial had on the weaving process. Then the experiment with pigment application: when, and in what order. Once the above process was done, the actual design experimentation could begin.

The artist watched the craftsperson and discovered that the warp threads dominated the finished look. Colors applied to the warp were always visible, regardless of the weft.

To understand this interaction, the artist observed the process of making traditional Phakhaoma, with its distinctive plaid pattern. Using the exact colors of warp and weft, the artist took the traditional parallel color groupings and rearranging them, producing a dramatic visual result.

This rearrangement process was easily taught to the craftsperson, who will apply their creativity. This will produce regionally distinct and individually recognizable results. The craftsperson did not need to learn about Abstract Art at first, just creatively reworking traditional Phakhaoma was enough. This immediately creates educational opportunities, giving a major boost to local economies.

Next, the artist and the craftsperson moved on to full integration of Abstract Art, and discovered that in one weaving run, 5 individual cloths could be woven (total length 900cm). Measuring out "cloth lengths" (180cm) along the initial warp, the Artist directly applies pigment to the warp threads, establishing the basic design of each of the 5 resulting cloths of a single run.

As the Phakhaoma cloths were finished, the reaction from outside persons were remarkable, and led to many inspired ideas as to where the synergy between traditional Phakhaoma and Abstract Art might lead.

Yet, to incorporate the full conceptual framework, Abstract Art must be included. There are two basic approaches to the mechanics of abstract painting: action painting approach and color-field approach. The Artist discovered that using the Action Painting approach (where the physical movement of the artist's body dictates where the paint will land as in the works of Jackson Pollock and Willem de Kooning) was difficult and incompatible with the Phakhaoma weaving process. The difficulty is that the paint must be controlled in density and doesn't necessarily include the needed pressure of paint applicator to fiber so that the paint is properly absorbed into the fiber. Additionally, if sufficient force is applied so that the paint fully adheres to the fibers, it will break the actual threads of the fiber and destroy the integrity of the warp. In the end, the Color-field approach had to be used in this process.

After the discovery and experimentation was complete, the Artist took the resulting finished Phakhaoma cloths to show to specific individuals. One of the people the artist showed the result to was the woman in charge of the weavers, who acknowledged that the work was very good. She said she couldn't do it herself because she did not have the knowledge about abstract art, or how to do it. She expressed interest in bringing the artist to teach abstract painting, as well as the principles of abstract art to the weavers who work under her management. And here we have the second educational opportunity: having abstract artists travel to various villages to teach Abstract Art and Painting.

Conclusion

At the start of this project, everything was motivated by the combination of efforts to take a traditional, rural product from a region of Thailand, and by applying abstract art principles, elevate its value in the market place. While that ambition was met, there was more unforeseen experiences that occurred.

The first experience with the craftsperson was very revealing. Not only was she very interested, so were the other villagers. As the artist and craftsperson worked, many local people approached with intense interest. The creation of the very first panels brought both praise from the local people, but also it was clear that they began to feel pride. Pride in their culture and to be singled out for this project as well as pride in the resulting cloths.

The aspect of value-added elevation of a simple, common, and inexpensive item was certainly accomplished, it has also led to much more. The

applications of this new process are limitless. Not only will the development of this process led to many of the ideas represented here and create excitement, it will also create an entire new economic districts. It could create new tourist attractions to specific villages and a way of waving the flag of pride in one's culture broadly, as well as expanding the frontiers of education in the arts.

The created Phakhaoma in this study has a distinctive unique appearance in terms of its beautiful colors and modernity. This leads to the value-added of beauty, modernity, price and opportunities for further development to create the value-added for the manufacturers and entrepreneurs, as well as the opportunities to expand the market to become widely well known in the community and in the country, including the ability to expand into the international market in the future.

Suggestions

The research provides an opportunity for new ideas to be used in weaving Phakhaoma and makes special characteristics such as patterns, colors, beauty and durability which adds value to Phakhaoma. The combination of folk wisdom and contemporary art will increase business opportunities for manufacturers and entrepreneurs. Changes in the pattern of Phakhaoma that have been made in this research project, will create an opportunity for Phakhaoma to gain more attention. And with its new look and beauty, Phakhaoma can gain attention from people who love art.

When members of the arts community viewed the results of this case study Phakhaoma, they called for museum and/or gallery exhibitions of these Phakhaoma for the public to view as well as presenting them as works of framed and hung art. The amount of visual innovation,
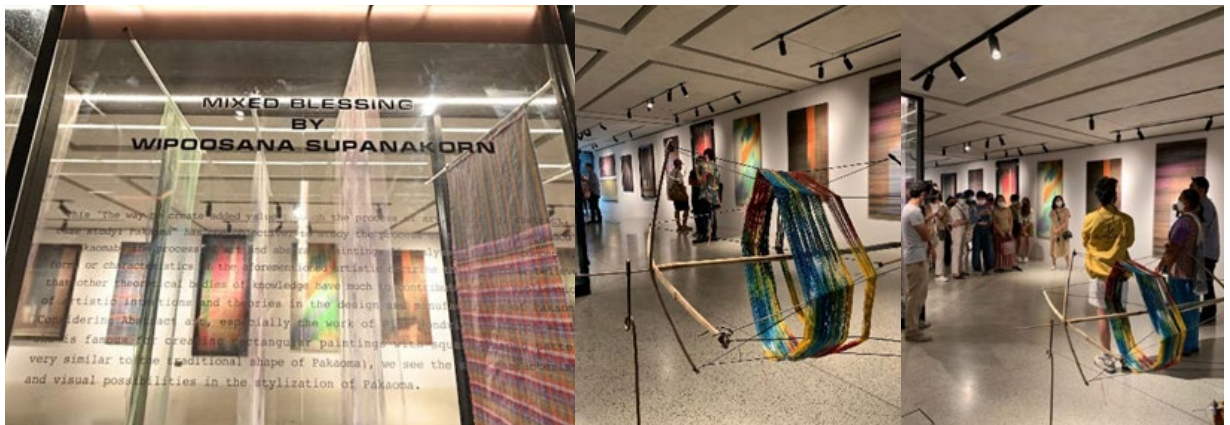
Picture 14 Exhibition at Bangkok Design week 2022

Any area that develops this type of Phakhaoma and becomes, as a result, the focus of interest from tourism, will also expand its local economy to include hotels, restaurants, transportation systems, and local identification industries to accommodate the influx of people coming to explore that area and get their original Phakhaoma directly from the Artisan Shops or Craftsman Studios where they will be sold.

This Phakhaoma project has produced a major result and offers possibilities than was initially imagined. It has opened the door to a tremendous forward movement for Thailand and their citizens in the most remote and culturally precious regions.

and the range of artistic statement, here is limitless. As long as there is an Abstract Artist, each new cloth is considered a limited edition, and a work of art on its own. A Phakhaoma signed and dated by both craftsperson and artist can becomes far more valuable.

These works, seen as museum pieces, are also able to be seen as wall art (framed or unframed). Traditional Phakhaoma would never be taken to a framer for display in a home as wall art. However, the abstract art's unique use of colors and design changes the traditional into individual works of fine art that are absolutely suitable for home interior decoration. This opens up an entire new market segment, which can then be extended to include the service businesses, government waiting areas, and any place where people

gather for periods of time such as waiting for an appointment with an official. It also opens the opportunities for collaborations between fine artists and interior designers, fashion designers, marketing and branding companies, airline customized painting of a fleet of aircraft being transferred to Phakhaoma novelty collectables, elements of uniforms, and any industry that uses visual branding effects.

The scope of the addition of fine art to Phakhaoma can also include all other styles of art, not just Abstract Art. Each will have an innovative and unique result.

It is in the interest of Thailand to embrace this new technology. University and private art departments should be supported with funding for educational outreach programs to underserve and remote rural areas that have had challenges to establish themselves as active participants in the national, regional and local economies. As education spreads, then there must also be grant programs to encourage craftsperson and artists to collaborate, perhaps creating Phakhaoma Collectives or Hubs. Children who show promise in the area of Phakhaoma craftsmanship can learn the trade knowing it leads to a solid income, and even work with the deconstruction and rearrangement of traditional cloth weaving processes to produce creative works. Those who show promise in Fine Art can be directed to fulfill that natural gift, also knowing it leads to a career that is reliable and offers gainful employment.

References

Chaidarun, P., & Prongchaloelap, P. (2017). *Pakoama, Thai handicrafts, values and wisdom from the past to the present.* Bangkok: Amarin Printing and Publishing Public.

Kanchana, P. (2013). *The days of Thai fabrics.* Bangkok: Dan Suttha Printing.

Klinlaor, P. (2016). Value added value added to enhance the economy, society, environment and culture. *MBA Journal, 18*(197), 28-29.

Office of the National Economic and Social Development Council. (2017). *National economic and social development plan no.12.* Retrieved January 19, 2022 from https://www.nesdc.go.th/ewt_dl_link.php?nid=6422

Phokaew, T. (2011). *Creative culture: The wonderful and versatile Pakoama.* Retrieved January 19, 2022 from https://www.gotoknow.org/posts/467482

Singyabut, S. (2016). *Aesthetics.* Maha Sarakham: Taxila Printing.

Reilly, T. P. (2010). Value- Added selling: How to sell more profitably, confidently, and professionally by competing on value – Not price (3rd ed.). Mc Grawhill: New York.

Sunphongsri, K. (2013). *Aesthetics, art philosophy, visual art theory and art criticism.* Bangkok: Chulapress.

Tate. (1998). Art term – abstract art. Retrieved January 19, 2022 from https://www.tate.org.uk/art/art-terms/a/abstract-art

Chaimongkol, T. Researcher, National Research Centre of Millet and Corn Suwan Farm. (2020, January 31). Interview.

Tinterow, G., Messinger, L.M., & Rosenthal, N. (Eds.). (2007). *Abstract expressionism and other modern works: The Muriel Kallis Steinberg Newman collection in the Metropolitan Museum of Art.* New York: Metropolitan Museum of Art.

Prototype School on Development of Morals and Ethics for Early Childhood in the 21st Century

Pornteap Leethong-in*, Thipsuda Kitlert, Venus Sakunhom & Mongkolchai Boonkaew

Faculty of Education, Suan Dusit University, Bangkok 10300 Thailand

Article info

Abstract

This research aimed to develop an outcome mapping workshop, assesment criteria, and quality assessment of prototype school on the development of morals and ethics for early childhood in the 21st Century. The participants were boundary partners from 4 schools under the Nakhon Nayok Primary Educational Service Area Office, Nakhon Nayok Province, Academic Year 2021, consisting of 20 people; 14 direct partners and 6 strategic partners. Participants wereselected by using purposive sampling technique. The participants attended a 2-day outcome mapping workshop for the prototype school on the development of morals and ethics for early childhood in the 21st century. Then, the appropriateness of the outcome mapping workshop was examined in order to investigate the efficiency and effectiveness, and ensure standards of accuracy, suitability, feasibility, and advantages. Qualitative data were analyzed using content analysis and quantitative data was analyzed using basic statistics including percentage, mean, and standard deviation.

The results showed that prototype school on the development of morals and ethnics for early childhood in the 21st century consisted of 3 major steps and 12 minor steps. The evaluation criteria for the prototype school on development of the morals and ethics of early childhood in the 21st century consisted of 17 indicators, 88 practical criteria. The quality of the outcome mapping worskhop consisted of two components: 1) the efficiency and effectiveness based on weight of assesesment cirteria before and after the experiement according to the pre and post experiment increased; and 2) the verification of the results and evaluation criteria for standardized outcome mapping was accurate, suitable, and feasible. The overall usefulness was scored at a very good level.

Introduction

  The heart of the development of every society is the development of human resources or people in society. Enhancing people in society to have desirable characteristics is an important factor in the development of the country. The Thai government has given importance to morality and ethics promotion and set goals for the development of Thai people with four desirable

virtues, namely "Sufficiency, Discipline, Honesty, and Volunteering". These virtues can help people progress in lifeas well as make the society truly peaceful. Moral and ethical instilling should begin at a young age (Callahan, 2004) because children will be the strength of the country in the future (Sirima Pinyoanantapong, 2002). It is important and necessary for children to have self-discipline. Having self-discipline is important to oneself, family, society and nation. If people live together with discipline, they will make the society peaceful and progressive. Especially, if learners have self-discipline, they will understand the lesson and become successful in learning (Duckworth and Seligman, 2005).

Schools are the best place of moral and ethical reinforcement (AMA Wire, 2018) where teachers are key leaders in the education system (Puhan, Lakshmipririyam, and Santosh, 2014). However, in the past it was found that the implementation of Thailand's policies and strategies lacked full participation withboundary partners and they did not recognize the importance nor had cooperation. Thus, moral and ethical problems cannot be solved sustainably. In addition, teachers lack knowledge of how physical literacy is essential to help children learn through play successfully. Singer (2006) said that play helps develop creativity and children's natural traits, which is consistent with Whitehead (2016) and Penny & Chandler (2000) that children who are physically intelligence will not only be physically and mentally able to move, but they are also motivated, have self-confidence without relying on others, can adapt to the environment, have creativity, enthusiastic, and social responsibility as well as have knowledge and understanding, resulting in various developments.

Consquently, researchers are interested in implementing an outcome mapping that focuses on boundary partners to help drive sustainable participation in the development of school ethics and morality, to take into account the relationship of partners to foster a sense of belonging, and contribute to the change (Earl and Carden, 2002). Since the application of the outcome mapping will affect the learning process and self-development changes in the behavior of partners, strategies of plans and operations of the organization which is an important factor contributing to the trend of sustainability as well as to obtain a model of an effective educational project as an example of a work plan for further educational activities.

Objectives

The study purpose was to develop an outcome mapping workshop, assesment criteria, and quality assessment of prototype school on the development of morals and ethics for early childhood in the 21st Century.
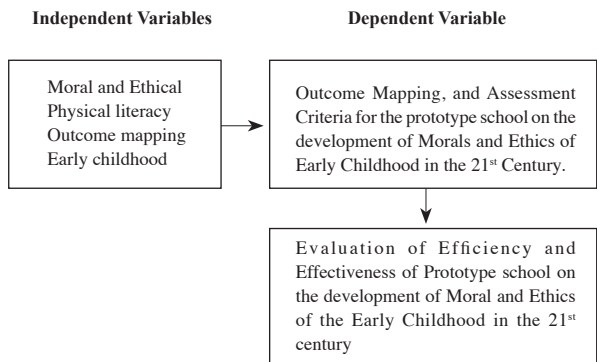
Conceptual Framework

Independent Variables	Dependent Variable
Moral and Ethical Physical literacy Outcome mapping Early childhood	Outcome Mapping, and Assessment Criteria for the prototype school on the development of Morals and Ethics of Early Childhood in the 21st Century.
	Evaluation of Efficiency and Effectiveness of Prototype school on the development of Moral and Ethics of the Early Childhood in the 21st century

Figure 1 Conceptual Framework

Research Methodology

1. Population and Samples

The 20 boundary partners are people, groups, or organizations that are directly related to the workshop on the outcome mapping workshop for the prototype school on the development of morals and ethics for early childhood in the 21st century, consisting of: 1) 14 direct partners, and 2) 6 strategic partners, selected by purposive sampling technique from 4 schools under the Nakhon Nayok Primary Educational Service Area Office, Nakhon Nayok Province, during the academic year 2021.

2. Research Instrument

Qualitative data; Outcome Mapping Workshop

Quantitative data; Evaluation of efficiency and effectiveness of prototype school on the development of Moral and Ethics of Early Childhood in the 21st century, and Standard Verification Form of Outcome Mapping, and Assessment Criteria for the prototype school on the development of Morals and Ethics of Early Childhood in the 21st Century.

3. Collection of Data

This study comprises 1) an analysis of basic data from textbooks, documents, articles both domestically and internationally, 2) the participants attended 2-day outcome mapping workshop for the prototype school on the development of morals and ethics of early childhood in the 21st century.Participants were able to critic the tool by experts of educational institutions and involved

partners. This study is certified and approved by The Research Ethics Review Committee for Research Involving Human Research Participants, on the 2nd April 2021, certificate number SDU-RDI 2021-009, project no.008/2564. The participants understood the details of practice during the experiment and signed consent letter to participate in the research 3) a 2-month experiment in the volunteering school for efficiency and effectiveness, using pre-test and post-test, and 4) ensuring standards of accuracy, suitability, feasibility and advantages.

    4. Data Analysis

The qualitative data were analyzed by using the data obtained from notes and voice recordings to verify the integrity and was compiled in the form of text. The components or variables were categorized according to the research conceptual framework as per unit of analysis into a 12-step log form. The data was interpreted by comparing it to the main theories adopted for each of the issues. The results of theoretical data and phenomena were used to create conclusions and policy recommendations. For quantitative data, basic statistics such as percentages, averages and standard deviations were used.

Results

The results of this study showed that the application of outcome mapping workshop is suitable for implementing as follows.

1. Important processes and steps based on outcome mapping workshop can be classified into 3 main steps and 12 sub-steps as follows: Step 1: Intention Design comprises 1) Vision, 2) Mission, 3) Boundary partners, 4) Outcome challenges, 5) Progression markers, 6) Strategy maps, 7) Organizational practice. Step 2: Outcome & Performance monitoring comprises 8) Monitoring priorities, 9) Outcome journal, 10) Strategy journal, 11) Performance journal, and Step 3: Evaluation planning comprises 12) Evaluation plan.

2. The outcome mapping criteria for the prototype school on the development of morals and ethics of early childhood in the 21st century can determine the average weight of the 4 components, 17 indicators as follows: 1) Administrators, 35% included the indicators of policy-making and plans for 20%, morals and ethics 5%, budget, materials and facilities 15%, coordination and public relations 10%, motivation and participation 20 %, control and monitoring 10%, and achieving management objectives 20%. 2) Early childhood teachers, 35%,

comprised indicators of childhood teacher development 20 % , indicators of moral and ethical integration for providing experience for early childhood 40%, indicators of physical literacy for learning 20% , and indicators of moral and ethical achievement 20%. 3) Parents , 15%, included indicators of parents' care 50%, indicators of experience promotion and learning 30%, and indicators of moral and ethical characteristics of early childhood 20%. 4) Strategic Partnerships, 15%, comprised indicators including participation indicators in policy making, plans and activities 50%, indicators regarding participation 30%, participation in monitoring and evaluation 20%. For determining evaluation criteria, if score is 80 or higher, the assessment score is "very good", the score between 70-79 is good, the score between 60-69 is fair, and the score lower than 60 means needs to improve. The assessment criteria for the outcome mapping of prototype school on the development of morals and ethics of early childhood in the 21st century are appropriate and applicable.

3. The evaluation result of outcome mapping of prototype school on the development of morals and ethics for childhood in the 21st century are the following:

3.1 Efficiency and effectiveness are based on the weight of the evaluation before and after the experiment.

Table 1 Efficiency and effectiveness based on the weight of the evaluation before and after the experiment.

Components	Efficiency		Result Evaluation	Effectiveness		Result Evaluation
	Before	After		Before	After	
Administrators	55	59	Increase	15	15	No difference
Early childhood teachers	55	56	Increase	11	12	Increase
Parents	56	56	No difference	12	12	No difference
Strategic boundary partners	51	51	No difference	11	11	No difference
Total	54.25	55.5	Increase	12.25	12.5	Increase

Table 1 shows that the component of administrator increased in efficiency whereas the effectiveness remained unchanged. The aspect of early childhood teachers increased in efficiency and effectiveness. The aspect of parents remained unchanged in efficiency and effectiveness. The aspect of strategic boundary partners remained unchanged in efficiency and effectiveness and the strategic partnership component of efficiency and the effectiveness has not changed. Overall assessment results were efficient and effective.

3.2 The results of reliability of the outcome mapping standards and assessment criteria of outcome mapping workshop for the prototype school on the de-

velopment of moral and ethics of the early childhood in the 21st century.

3.2.1 Aspect of outcome mapping of prototype school on the development of morals and ethics of the early childhood in the 21st century.

Table 2 Accuracy, Appropriateness, Feasibility, and Usefulness of outcome mapping standard for the prototype schools on the development of morals and ethics of the early childhood in the 21st century.

Definition	Accuracy		Appropriateness		Feasibility		Usefulness	
	$\bar{X}$	S.D.	$\bar{X}$	S.D.	$\bar{X}$	S.D.	$\bar{X}$	S.D.
1. Vision	4.55	0.54	4.53	0.5	4.51	0.56	4.5	0.41
2. Mission	4.51	0.56	4.53	0.43	4.54	0.47	4.57	0.52
3. Boundary partners	4.52	0.47	4.66	0.53	4.5	0.43	4.53	0.44
4. Desirable results	4.51	0.56	4.57	0.53	4.57	0.53	4.52	0.43
5. Progress markers	4.52	0.45	4.54	0.47	4.66	0.54	4.5	0.44
6. Strategic mapping	4.65	0.52	4.5	0.43	4.52	0.47	4.51	0.55
7. Operation at Organizational level	4.51	0.56	4.66	0.55	4.59	0.48	4.58	0.52
Total	4.54	0.52	4.57	0.49	4.56	0.5	4.53	0.47

Table 2 presents the overall opinion is averagely between 4.53-4.57, which is the highest level. When separated by components by aspect, it was found that accuracy was ($\bar{X}$=4.54, S.D.=0.52), appropriateness ($\bar{X}$=4.57, S.D.=0.49), feasibility ($\bar{X}$= 4.56, S.D.=0.5), and usefulness ($\bar{X}$= 4.53, S.D. = 0.47). The certification result was scored with a grade point average above 3.51 and can be used.

3.2.2 Aspect of assessment criteria of outcome mapping for prototype school on the development of morals and ethics for early childhood in the 21st century.

Table 3 Result of evaluation criteria of outcome mapping for the prototype school.

Definition	Accuracy		Appropriateness		Feasibility		Usefulness	
	$\bar{X}$	S.D.	$\bar{X}$	S.D.	$\bar{X}$	S.D.	$\bar{X}$	S.D.
1. Policy making and planning	4.52	0.47	4.55	0.54	4.66	0.53	4.57	0.52
2. Structure of Moral and ethical committee	4.53	0.44	4.52	0.43	4.52	0.47	4.5	0.44
3. Budget, materials, and facilities	4.51	0.55	4.66	0.53	4.53	0.44	4.5	0.43
4. Cooperation and public relation	4.66	0.55	4.57	0.53	4.57	0.52	4.5	0.43
5. Motivation and participation	4.51	0.56	4.5	0.41	4.66	0.54	4.53	0.50
6. Control and follow-up	4.51	0.56	4.5	0.44	4.5	0.41	4.52	0.47
7. Achieving administrative objectives	4.50	0.43	4.65	0.51	4.66	0.53	4.50	0.43
8. Teacher development	4.54	0.47	4.5	0.43	4.57	0.53	4.55	0.54

Definition	Accuracy		Appropriateness		Feasibility		Usefulness	
	$\bar{X}$	S.D.	$\bar{X}$	S.D.	$\bar{X}$	S.D.	$\bar{X}$	S.D.
9. Moral and ethical integration for promoting experience for the early childhood	4.52	0.47	4.54	0.47	4.51	0.56	4.55	0.54
10. Physical literary promotion for learning	4.54	0.47	4.50	0.44	4.55	0.48	4.65	0.52
11. Moral and ethical achievement	4.50	0.43	4.59	0.48	4.51	0.56	4.66	0.54
12. Parents' care	4.56	0.49	4.66	0.54	4.5	0.43	4.53	0.44
13. Experience and learning promotion	4.58	0.52	4.55	0.49	4.53	0.44	4.66	0.53
14. moral and ethical characteristics of the early childhood	4.52	0.47	4.66	0.55	4.52	0.45	4.55	0.52
15. Participation in policy making, planning, and activity	4.51	0.55	4.54	0.47	4.51	0.56	4.57	0.53
16. Participation in management process	4.53	0.43	4.52	0.45	4.51	0.56	4.65	0.52
17. Participation in follow-up and evaluation	4.53	0.50	4.53	0.43	4.51	0.56	4.51	0.56
Total	4.53	0.49	4.56	0.48	4.55	0.50	4.56	0.50

The overall opinion is between 4.53-4.56 which is the highest level. When considering each aspect of components, it was found that accuracy was ($\bar{X}$=4.53, S.D.=0.49), appropriateness was ($\bar{X}$=4.56, S.D.=0.48), feasibility was ($\bar{X}$=4.55, S.D.=0.5), and usefulness was ($\bar{X}$=4.56, S.D.=0.5). The verification result was scored with a grade point average above 3.51 which is interpreted as applicable.

Discussion

1. The development of outcome mapping prototype school on the development of morals and ethics for early childhood in the 21st century consists of 3 main steps and 12 sub-steps as follows:

Step 1: Intention Design: the Intention design was carried out by 20 boundary partners to define the development framework and working plan. There are 7 sub-steps as follows: 1) Set a vision to "enjoy learning along with morals and ethics leading to Sufficiency Economy" in accordance with the goals and rules of schools to be credible and attractive for followers (Beare, Caldwell and Millikan, 1989). 2) Mission statement is an important factor affecting the development of morals and ethics of early childhood by focusing on 4 areas: (1) development of a management system for promoting morality and ethics to be effective in various dimensions; (2) teachers are good and right role models who take care

and provide experiences for children both directly and indirectly; (3) parents cooperate with teachers to identify problems and find solutions to behaviors of early childhood; and (4) having a network of cooperation between schools, communities, and related agencies, consistent with Pajarn, 2009 that specifying mission is an activity that requires participation, continuation, and support from all relevant sectors. 3) Boundary partners with secondary roles are teachers, as academic leaders for self-development and enabling students to achieve higher learning goals (Tangchuang & Mounier, 2009). 4) Determining desirable results is an outcome design that focuses on behavioral change using a plan to make changes in a better way, including policy formulation integrated into the curriculum and supplementary activities, organizing learning resources, raising awareness of local culture, support for budget and facilities, increasing educational opportunities, holistic development participation, or inducing other parties to participate, organize experiences according to early childhood education curriculum, promoting learning from real practice, promoting physical intelligence for learning, promoting good character and life skills, providing media and environment conducive to learning, monitoring the implementation, and making recommendations to the school. 5) Determining the desired outcomes demonstrates that the boundary partners are operating and are related in accordance with their context and needs (Sitthiprasertkul & Wisartsakul, 2004). 6) Defining whether the progress indicators to help specify the desirable results are set by each of boundary partners appropriately or not. The indicators were classified into three levels: (1) expect it to happen, (2) want to make it happen, and (3) must be good if it happens. These indicators were proved for content validity; therefore, they can be implemented covering all desirable results to help the organizations move in the right direction with efficiency (Keyte, 2014). 7) Strategic plan is to find out the strategy to obtain desirable characteristics consisting of administrator strategy, childhood teacher strategy, parent strategy, and strategic boundary partner strategy. Tangdamnoensawat (2016) notes that performing strategy to be successful can initiate from setting clear main goals. And 8) Corporate operation demonstrates the operation of the organization into details about how it will operate to achieve the goals of the plan including sending staff to study onsite and adopt follow-up results to improve and develop, requesting cooperation from the board of directors,

reviewing the results regularly, providing technical assistance, exchanging knowledge with experts, freely presenting ideas, and visiting to monitor the progress. These mentioned operations were found that staff followed the vision in the same direction. In addition, they extend cooperation in working to the best of their ability to achieve the goals of the plan or project. This results in increasing the performance better and creating satisfaction in work performance (Kangpeng, 2008).

Step 2 Outcome & Performance monitor : Strategic map and the operation of the prototype school comprised 4 sub-steps: 1) Organizing the follow-up session of the project work from the results of the creation of the progress indicators to form a record of follow-up results aiming to directly meet and discuss with the boundary partners. Defining the level as High, Medium, Low level is the reflection of the consistent quality of change. High is any specific action taken as a result of a given outcome, Middle is nothing happening among the boundary partners, either positive or negative, and Low is that the operation or activity is not accepted. This is consistent with Earl, Carden, and Smutylo (2004), that to identify the priorities of the works or responsibilities to be followed is done on the basis of what can be managed in the scope of the resource and manpower. 2) Recording the results of the prototype school revealed that for the aspect of administrators, the high-level indicative criterion are coordination and public relations, motivation and engagement, and visits to encourage early childhood to do good deeds. For the aspect of early childhood teacher, the high-level indicative criterion was the organization of experience by integrating morals and ethics in learning subject to make the early childhood learn with equality and diversity, promote effective learning movements, promote self-discipline attributed as a basis for learning and living. For the aspect of parents, the high indicator criterion was that parents were more attentive and caring, and promote experience and learning. And for the aspect of strategic partnership, the high-level indicative criterion is participation in the formulation of policies, programs, and activities, and participation in ongoing and systematic school operations. In accordance with Independence Chatchaikham (1999), it was found that most of the school committees were involved in school management, helped, supported and encouraged the preparation of project plans or activities to build relationships between the school and the community local organization. 3) Records of the strategy of the

prototype school revealed that the management strategy had increased efficiency whereas the effectiveness remained unchanged. Strategies for early childhood teachers increased in efficiency and effectiveness. The efficient and effective parental strategy remained unchanged. In regards to the strategic boundary partner strategy showed no change in efficiency and effectiveness because the period of time for the operation was not long enough. This is because the project implementation will be done in schools, which is why direct partnerships, namely administrators and early childhood teachers, changed the most. In addition, the obligations of parents and strategic partners are one factor in preventing the change. This is consistent with the research of Simarak (2010) that participation and support from all sectors was the lowest, and 4) the performance record of the model school according to all 8 indicators were made aware of the change in the implementation of the plan. It helps integrate knowledge management and link the results to the performance. to create reflections that will benefit the organization's further development (Abbema, Assema, Kok, Leeuw, and Vries, 2004).

Step 3: Evaluation planning has one sub-step, which is the evaluation, which shows the change in behavior and decision-making on the implementation of the boundary partners. Assessment results will be used during the implementation and planning for the next time, consistent with Molee, 2005 stating that the results of the outcome map are behavioral changes and are evaluated in the program for learning success and problems encountered within the program. Earl, Carden, and Smutylo (2001) stated that those who participate in outcome mapping will create their own learning process and self-improvement (Fetterman, 1996; Rakampol, 2013). As for Amo (2009), participation in the assessment process is a key indicator of the utilization of assessment, whether small or large organizations.

2. The outcome mapping evaluation criteria showed 4 components, 17 indicators, 88 operating criteria, all aspects were appropriate, comprehensive and applicable. Since the development of indicators was carried out in a systematic way, and also by qualified experts with direct experience and related to the development of morals and ethics of early childhood; the evaluation criteria lead to the final outcome or success of the implementation of the plan or project. It is consistent with the issues to be assessed and able to clearly state the situation in the issues to be assessed, concrete, measurable and observable (Tirakanan, 2007).

Criteria for tracking work should be set with the planning or project and should be written for informational and mutual understanding.

3. Quality of outcome mapping of the prototype school on the development of morals and ethics for early childhood in the 21st century was categorized into 2 topics.

3.1 The efficiency and effectiveness according to the weight of the pre and post-test evaluation criteria showed that there was an increase in operational efficiency due to 1) the majority of ethics committees were selected from representatives in the community who have a close relationship with early childhood and realized the importance of morality and ethics, and want to develop early childhood to have appropriate behavior according to their age, which is consistent with Boonprasop (1998) noting that the school board with strong relationship with the school and the community will be ready to support the operation of the school in order to bring the best benefits to the school and the community. 2) Coordination and public relations by management or persons assigned used social media to coordinate information with boundary partners to ensure mutual understanding and belief and adjust the same attitude in the same way in which executives play an important role in transforming in the era of social value creation in online education (Wisetsiri, 2007) 3) Motivation and engagement occurred when the executives support the collaboration of the board of directors and recognize the competence of the boundary partners, everyone works together with mutual respect, and good working environment is created. These factors will make workers feel more connected and it affects the success of the work (Duangsamran, 2002). 4) Control and follow-up session on the implementation of plans or projects is convenient and efficient. Determining the roles, duties and abilities of the individual to suit the tasks, delegation of authority, responsibility, regular monitor of working operation by scheduling a table of supervision to follow clearly (Thanwiset, 2008). 5) Development of early childhood teachers with support from the administrators promotes the exchange of knowledge providing opportunities for self-improvement and encourage teachers with complementary and encouragement (Majan, 2001). 6) Integration of morals and ethics by providing experiences for early childhood according to the local culture in teaching and learning both in the curriculum and supplementary activities regularly and continuously so that early childhood can

learn and practice and is sustainability (Bradshaw, 2007). 7) Moral and ethical achievement created by administrators and teachers together to organize the curriculum to be suitable for learning both in the classroom and outside the classroom. Teachers are friendly, compassionate, and gentle, use a variety of teaching methods suitable for learners, cultivate responsibility, use integrated group activities to develop multi-skills from learning sources (Wongsangduen, et al., 2018), and use teaching materials that emphasize the value of materials economically and sufficiently.

For other aspects which remained unchanged, it may be due to the dramatic and rapid changes in Thai economy and society that have a greater influence on people's livelihood. This is why parents and strategic boundary partners do not have time to care about their children's education. Moreover, sometimes parents have no opportunity to cooperate with the school in meetings or less connection with the school (Simarak, 2010; Tapkhwa, 2014).

3.2 The result of certification and assessment criteria for the outcome mapping prototype school outcome map on the development of morals and ethics of early childhood in the 21st century showed that the overall opinion was at the highest level because the model of evaluation has indicators related with the assessment context, consistent with Kanjanawasee (2007) that the performance indicators should be able to reflect the quality or success of the operation. Consequently, the outcome mapping prototype school on the development of morals and ethics for early childhood in the 21st century is accurate, appropriate, feasible and useful. In addition, it can be used in the development of morals and ethics for early childhood. This is consistent with the concept of Stufflebeam (1981), which has proposed four categories of assessment standards: utility standards; feasibility standard, suitability standard and accuracy standards as a basis for assessment activities.

Suggestion

Outcome mapping prototype school on the development of morals and ethics for early childhood in the 21st century emphasizes the importance of working with boundary partners through participatory processes from design to data collection. It fosters a sense of ownership of the plan and encourages the use of the results to improve work. In addition, in the process, it also stimulates consciousness, creates commitment to the program, and strengthens the commitment of people

working with the plans. It is also a tool to record the implementation of the plans by tracking the work in 3 parts: 1) the change in the behavior of the participants in the plan, 2) the strategy of the plan, and 3) the approach to working as a unit of organization.

Reference

Abbema, E. A., Assema, P. V., Kok, G. J., Leeuw, E. D., & Vries, N. K. D. (2004). Effect evaluation of a comprehensive community intervention aimed at reducing socioeconomic inequalities in the Netherlands. *Health Promotion International, 19*(2), 141-156.

Amo, C. (2009). *Investigating the relationship between process use and use of evaluation findings in a government context* (Master Thesis). University of Ottawa, Ottawa, Canada.

Beare, H., Caldwell Brain J., & Millkan, Ross H. (1989). *Creating an excellent school.* New York: Routlede.

Bradshaw, G. L. (2007). What teacher think: A correlational study of the social–emotional-moral perspectives of elementary teachers, *Dissertation Abstracts International, 68*(01), 160 A.

Bunprasup, S. (1998). *A study of committee performance in primary schools : A case study of Bansawai School under the Surin Primary Educational Service Area Office* (Master Thesis). Sinakharinwirot University, Bangkok, Thailand.

Callahan, D. (2004). *The cheating culture: Why more Americans are doing wrong to get ahead.* Orlando: Harcourt.

Chatchaikham, E.(1999). *Participation in school management of school committees under the educational office in Prao District, Chiang Mai Province* (Master Thesis). Chiang Mai University, Chiang Mai, Thailand.

Duangsamran, K. (2000). *Motivation in working that affects relationship of teachers in primary schools under the Nontaburi primary educational service area office* (Master Thesis). Silapakorn University, Bangkok, Thailand.

Duckworth, A. L., & Seligman, M. E. P. (2005). Self-discipline outdoes IQ in predicting academic performance of adolescents. *Psychological Science, 16*(12), 939-944.

Earl, S., & Carden, F. (2002). Learning from Complexity: The International Development Research Centre's Experience with Outcome Mapping. *Development in Practice 12, (3–4),* 518–524.

Earl, S., Carden, F., & Smutylo, T. (2001). *Outcome mapping: Building Learning and Reflection into development programs.* Ottawa: International Development Research Centre.

Earl, S., Carden, F., & Smutylo, T. (2004). *Outcome mapping. foreword by Michael Quinn Patton.*Ottawa: International Development Research Centre.

Fetterman, D. M. (1996). *Empowerment evaluation: An introduction to theory and practice. In Empowerment evaluation: Knowledge and tools for self assessment and accountability, 75-92. Edited by Fetterman, D. M., S. J. Kaftarian, and A. Wersman Thousand Oaks.* CA: Sage Publications.

Kanjanawasee, S. (2017). *Evaluation Theory.* (5th ed.). Bangkok : Chulalongkorn University Printing.

Kangpeng, S. (2008). *Administrative factors influencing effectiveness of schools: Development and validity assessment of prototype* (Doctoral Dissertation). Khon Kaen University, Khon Kaen, Thailand.

Keyte, C. (2014). *How to develop meaningful key performance indicators.* Retrieved January 20, 2021, from https://www.intrafocus.com/wpcontent/uploads/2014/08/Developing Meaningful-Key-Performance-Indicators-V5.pdf

Majan., W. (2001). *Professional morality conduct of teachers in administrators' of secondary schools under the department of general education Khon Kaen* (Master Thesis). Mahasarakham University, Maha Sarakham, Thailand.

Molee, P. (2005). *New dimension of educational institute administration to be quality organizations.* Nontaburi : Depsirin School.

National Moral Promotion Committee. (2019). *Promotion of morals, sufficiency, discipline, honesty, service mind, and making good citizen to society.* Bangkok: Pimdee Company Limited.

Pajarn S. (2009). *Research and development of participation process of parents on the cultivation morals and ethics for Prathomsuksa 1 students: Application of outcome mapping process.* (Master Thesis). Chulalongkorn University, Bangkok, Thailand.

Penney, D., & Chandler, T. (2000). Physical Education: What future(s)? *Sport, Education and Philosophy and Theory, 5*(1), 71-87.

Pinyoanantapong, S. (2002). *New assessment and evaluation : Early childhood.* Bangkok: Srinakarinwirot University.

Ragumpol, N. (2013). Outcome mapping of the royal development projects on education. (Doctoral Dissertation). Silpakorn University, Bangkok, Thailand.

Simarak, C. (2010). *Management of preschool educational centers under the standards of department of local administration in Loei Province* (Master Thesis). Loei Rajabhat University, Loei, Thailand.

Simarak, J. (2010). *Management of preschool educational centers under the standards of department of local administration in Loei province* (Master Thesis). Loei Rajabhat University, Loei, Thailand.

Singer, D. (2006). *Play=Learning.* London: Oxford University Press.

Stufflebeam, D. L. (1981). *Evaluation models.* San Francisco: Jossey-Bass.

Tapkhwa, N. (2014). *Participation of schools parents andcommunity enhancing for students' quality in schools under the office of Khon Kaen primary educational service area 1* (Master Thesis). Khon Kaen University, Khon Kaen, Thailand.

Tangchuang, P. & Mounier, A. (2009). Research Programmes and building research Capacity within the Central for Education and labour Studies (CELS) 2008-2011: experiences, lessons, perspective and prospects. *Jounal of Education Chiang Mai University, 36*(1-2), 91-113.

Thanwiset, K. (2008). *Efficiency evaluation of assessment and evaluation of schools under the Chaiyaphum educational service area office* (Master Thesis). Sukhothai Thammathirat University, Nonthaburi, Thailand.

Tirakanan, S. (2017). *Project evaluation: Guidelines to practice* (7th ed.). Bangkok : Chulalongkorn University Printing.

Wisetsiri, P. (2007). *Guidelines for Educational Management for Local Development.* Academic Talk, Local Educational Management Fair 2007. n.p.

Whitehead, M. (2016). *International physical literacy association Plymouth: International Physical Literacy association.* Retrieved January 20, 2021 from https://www. physicalliteracy.org.uk

Wongsangduen, P., Boonpu, S., Ngamprakon, S., & Sangsisuliya, S. (2018). Learning management of Buddhist schools for secondary schools in Vientiane, Lao PDR. *Karusart Parithat Journal, Faculty of Education, Chulalongkorn Ratchawittayalai, 5*(1), 202-210.

JMSS

The Perceived Benefits of High-speed Trains: A Case study of Nanning City, China

Yangyang Li *, Napat Ruangnapakul, Winitra Leelapattana & Prayong Kusirisin

International College, Maejo University, Chiang Mai, 50290 Thailand

Article info

Abstract

This study fills the conceptual gap by identifying the dimensions of perceived value of high-speed rail and examining the relationship between perceived value and travel decision, in order to gain an improved understanding of tourists' perceived value of high-speed rail, specifically in the Nanning high-speed rail sector. In this study, we collected 449 valid questionnaires through convenience sampling for analysis. The research results show that: (1) Through exploratory factor analysis, it is verified that the perceived value of high-speed rail includes four dimensions: time value, spatial value, experience value, and cost value. (2) Through variance analysis, it is verified that income significantly affects the four dimensions of high-speed rail perceived value and travel decisions. (3) Through correlation analysis, it is verified that the four high-speed rail dimensions all positively impact travel decision-making. (4) Through the multiple regression analysis, cost value has the greatest impact on travel decision. This study has highlighted the role of perceived value in travel decision. We believed that the findings offer reliable and important insights for research and practice of high-speed rail.

Introduction

Nanning East Railway Station began operations on December 26, 2014. Since then, Guangxi high-speed rail lines have continued to increase, allowing for passengers to shorten the distance between cities. The use of high-speed rail stations has changed the passenger quantity and the customer behavior of taking public transportation system. Previous research found that the degree of traffic development of the tourist destination is directly related to the total tourism revenue. For areas rich in tourism resources, the development of tourism can be promoted by promoting the development of the transportation industry. The construction of high-speed rail has dramatically affected the travel behavior of tourists and the driving effect of high-speed rail on tourism has become more and more obvious. Liu & Lee (2016) noted a significant positive relationship between customer perceived quality, satisfaction and choice of transportation, but the relationship between perceived value, satisfaction, and behavioral intentions is less clear. In the technology acceptance model, perceived value is an important influencing factor of behavioral intention (Boulding, Kalra, Staelin, & Zeithaml, 1993), and we assume that this relationship still holds in the high-speed rail industry. Many studies suggest that perceived value is an effective means of enhancing competitiveness.

However, the structure of perceived value in passenger choice of transportation is not clear. Before studying the impact of perceived value on travel decision, it is necessary to clarify the factor structure of perceived value first.

The contribution of this study can be explained from the following two aspects. First, this study makes theoretical contributions to the research on the perceived value of passengers choosing transportation modes by exploring and testing the structure of perceived value factors. A clear factor structure is conducive to more accurate measurement of passengers' perceived value of high-speed rail and other transportation. Secondly, this research is expected to make practical contributions to the transportation industry to improve its own service quality and increase passenger's satisfaction.

Objectives

This study has two main research objectives:

1. The factor structural of perceived value of Nanning local residents to high-speed rail.

2. Influencing factors of high-speed rail on travel decisions of local residents in Nanning.

Conceptual framework

According to customer perception value (Zaithaml, 1988), tourist behavior theory, and literature review research, this research followed the research verification of prior experts and scholars, and built a conceptual framework (Figure 1).
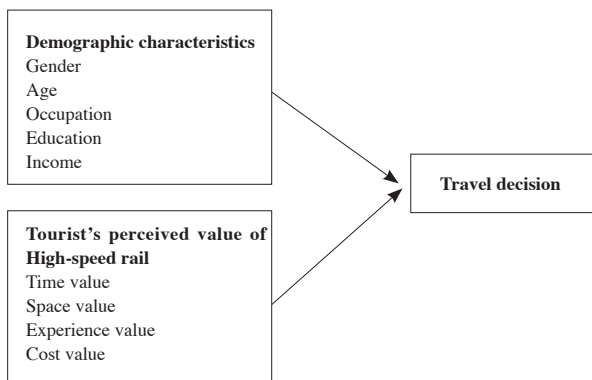

Figure 1 Conceptual Framework

Research Methodology

1. Population and Samples

This study examined the dimension of perceived value of high-speed rail and how perceived value affects travel decision. When selecting samples, we mainly focused on the respondent at Nanning East Station by convenient sampling approach. According to Yamane Taro's formula, this study should include at least 400 subjects. In order to avoid incomplete or missing part of the questionnaires during the collection process, 500 questionnaires were manually distributed and 449 valid questionnaires were used after excluding questionnaires of missing data and outliners. The survey period for this research questionnaire took place in March and April 2021.

2. Research Instrument

The main research instrument was a questionnaire. The questionnaires specifically included demographic characteristics, the theoretical scale of tourists' perceived value of high-speed rail, and the impact of high-speed rail on tourists' travel decisions. This questionnaire was analyzed through SPSS 25. (1) Demographic characteristics mainly considered the differences in the decision-making of high-speed rail travel between groups of different characteristics according to the basic situation of the tested objects obtained. The information was collected in five aspects: gender, age, occupation, education, and income of the surveyed subjects. (2) Perceived value of high-speed rail, included the relationship between time value, space value, experience value, cost value, and high-speed rail travel decisions. All items used in this part are scored using a Likert five-level scale. (3) The travel characteristics of high-speed rail tourists; the travel decisions of tourists largely reflected the personal preferences and tourism characteristics of tourists. The relevant preferences and travel characteristics of high-speed rail tourists are counted to be constructive to the subjects related to high-speed rail tourism. (4) Comments and suggestions: including the time, method, cost, purpose and accommodation of travelling, at the travel location, catering, shopping, purpose, type, etc.

3. Collection of Data

In this study, the method of convenience sampling was used to collect data using both paper and electronic questionnaires. This research follows a voluntary principle, and respondents are assured that the data collected will be used for research purposes only.

4. Data Analysis (1) Descriptive statistical analysis of the essential demographic characteristics of the interviewees, such as gender, age, occupation, education level, and income level. Moreover, the perceived

value variables of tourists from the high-speed rail, the decision-making variables of tourists traveling, and the characteristics of Nanning residents traveling by high-speed rail were also investigated, and the descriptive statistical analysis was performed based on these variables. (2) Analyze the reliability of time value, space value, experience value, cost value, and travel decision in the perceived value. The exploratory factor analysis method was used to conduct validity analysis and extract common factors. (3) To understand whether there is a significant difference in the various dimensional variables of the perceived value of high-speed rail by tourists with different demographic characteristics. This study conducted a significant test of two groups that balance in gender through the independent sample T-test (One-Sample T-Test). In addition, the one-way analysis of variance (One-Way ANOVA) was used to test the relationship between tourist characteristics and the perceived value of high-speed rail. The demographic variables involved in the comparison includes age, occupation, education, and income. (4) Through correlation analysis, the correlation and degree of influence among time, space, experience, cost, and travel decision-making were explored.

Results

1. Descriptive analysis

The descriptive analysis of the demographic characteristics shows that the survey meets the basic requirements of the sample survey. The descriptive analysis of the tourist high-speed rail value perception variables shows that the highest perceived value of the interviewees is the experience perception value, followed by the cost-perceived value and the space-perceived value. While the lowest average value was time-perceived values. Moreover, the descriptive analysis of the characteristics of Nanning residents traveling by high-speed rail shows that tourists mainly make choices based on friends and relatives and travel for 2-5 days; Also, the high-speed rail fare in the range of 201-400 Yuan was considered to be acceptable to most subjects. Furthermore, the budget hotel was selected as the optimal choice for accommodation by a majority of the respondents. The respondents also indicated that they were willing to experience the local specialty snacks as they dine, and most selected shopping spots in tourist attractions.

Most of the subjects believe that their primary purpose of travel was leisure, religious worship, sightseeing and health preservation, while their preferred destinations were historical attractions, cultural tourism and park tourism.

Table 1 Statistical table of basic characteristics of the sample

Items	Categories	N	Percent (%)
Gender	Male	265	59.02
	Female	184	40.98
Age	<18 years old	12	2.67
	18-30 years old	129	28.73
	31-40 years old	127	28.29
	41-55 years old	143	31.85
	>55 years old	38	8.46
Occupation	Worker	4	0.89
	Farmer	22	4.90
	Government employee	69	15.37
	Institutional personnel	102	22.72
	Private company employees	90	20.04
	Operators	35	7.80
	Professional and technical personnel	26	5.79
	Teacher	21	4.68
	Student	40	8.91
	Self-employed	28	6.24
	Retirees	11	2.45
	Other	1	0.22
Educational background	Junior high school and below	19	4.23
	High school / technical secondary school / vocational high school	63	14.03
	Junior college	125	27.84
	Undergraduate	174	38.75
	Postgraduate and above	68	15.14
Current salary	1000 Yuan and below	23	5.12
	1001-3000 Yuan	43	9.58
	3001-5000 Yuan	117	26.06
	5001-7000 Yuan	147	32.74
	7001-10000 Yuan	94	20.9
	1001 Yuan and above	25	5.57

Table 2 Statistics on the impact of high-speed rail on travel decisions of Nanning residents

Items	Categories	N	Percent (%)
1. How long do you choose to travel by high-speed rail?	1 day	24	5.35
	2-3 days	132	29.40
	4-5 days	186	41.43
	6-7 days	82	18.26
	7 days and above	25	5.57
2. When you travel, how many hours will you choose to take the high-speed rail?	Less than 2 hours	29	6.46
	2-3 hours	95	21.16
	3-4 hours	195	43.43
	4-5 hours	97	21.60
	5 hours and above	33	7.35
3. How far away would you choose to take the high-speed rail when you travel?	0-250 km	26	5.79
	251-500 km	83	18.49
	501-1,000 km	170	37.86
	1,001-1,500 km	128	28.51
	1,500 km or more	42	9.35

Table 2 (Continue)

Items	Categories	N	Percent (%)
4. What price range would you choose to take the high-speed rail when you travel?	Less than 100 Yuan	25	5.57
	101-200 Yuan	89	19.82
	201-300 Yuan	172	38.31
	301-400 Yuan	135	30.07
	400 Yuan and above	28	6.24
5. When you travel, which way would you choose to take the high-speed rail?	Travel agency organization	38	8.46
	Organization	93	20.71
	Friends and relatives	192	42.76
	A person	107	23.83
	Other	19	4.23
6. When would you usually choose to travel by high speed rail?	Weekend	29	6.46
	Holiday	174	38.75
	Annual leave	149	33.18
	Winter and Summer vacation	84	18.71
	Other	13	2.90
7. The transportation options after taking the high speed rail to tourist destination are:	Subway	39	8.69
	Bus	65	14.48
	Taxi	124	27.62
	Private car or rental car	129	28.73
	Tour bus	85	18.93
	Other	7	1.56
8. Which type of accommodation would you choose in a tourist destination?	Family inn	27	6.01
	Economy hotel	214	47.66
	Relatives and Friends home	41	9.13
	Other	2	0.45
9. Which way of dining would you choose in a tourist destination:	Chinese and Western fast food	37	8.24
	Local specialty snacks	216	48.11
	Restaurant	152	33.85
	Bring your own food	37	8.24
	other	7	1.56
10. Which shopping place would you choose on your travel day?	Featured neighborhoods	40	8.91
	Mall	73	16.26
	Roadside shop	81	18.04
	Train station or airport shopping point	98	21.83
	Shopping spots in tourist attractions	140	31.18
	other	17	3.79
11. What is your primary purpose for traveling by high-speed rail:	Sightseeing	153	34.08
	Vacation and leisure	259	57.68
	Wellness	138	30.73
	Religious worship	210	46.77
	other	30	6.68
12. Which type of tourist destination would you choose when traveling by high-speed rail:	Natural scenery tourist spot	105	23.39
	Cultural tourism destination	193	42.98
	Historical sites	225	50.11
	Theme park tourist attraction	191	42.54
	Sporty tourist destination	154	34.30
	Industrial tourism spot	85	18.93
	Comprehensive tourist destination	56	12.47

Table 3 Overall reliability analysis

Overall reliability analysis		
Cronbach Alpha	Cronbach Alpha based on standardized	items
.888	.888	17

According to the validity analysis results, the KMO test coefficient was 0.850, and the KMO coefficient was between 0-1. The closer to 1 the questionnaire is, the better it is, indicating good reliability. According to the significance of the sphere test, it can also be seen that the significance of this test is infinitely close to 0, indicating that the correlation coefficient is not a unit rectangle and has good construct validity because it is suitable for exploratory factor analysis.

Table 4

KMO and Bartlett test		
KMO Measure of Sampling		0.850
	Approx. Chi Square	3953.261
Bartlett Test	Df	136
	sig.	.000

3. Exploratory factor analysis (EFA)

By extracting principal components, a total of 4 factors were extracted from the 14 items in the questionnaire for this article, and the four principal component factors were named according to the commonality between the rotated factor load and the original variables contained in each factor. The key influencing factors of tourists' perceived value of high-speed rail can be summarized into four aspects: experience value, time value, space value, and cost value. This is consistent with the dimensions of tourists' perceived value of high-speed rail proposed in the hypothetical model.

2. Reliability and validity analysis

According to the overall reliability coefficient of Table 3 shows that the Cronbach Alpha based on standardized items is 0.888, indicating that the overall reliability of the questionnaire is relatively high.

Table 5 Total Variance Explained

Factor	Eigen			% of Variance (Unrotated)			% of Variance (Rotated)		
	Eigen Value	% of Variance	Cumulative % of Variance	Eigen Value	% of Variance	Cumulative % of Variance	Eigen Value	% of Variance	Cumulative % of Variance
1	5.353	38.239	38.239	5.353	38.239	38.239	2.979	21.28	21.28
2	2.21	15.786	54.025	2.21	15.786	54.025	2.781	19.867	41.147
3	1.295	9.249	63.274	1.295	9.249	63.274	2.142	15.302	56.449
4	1.179	8.418	71.692	1.179	8.418	71.692	2.134	15.243	71.692
5	0.702	5.014	76.706						
6	0.586	4.182	80.888						
7	0.518	3.701	84.589						
8	0.405	2.889	87.478						
9	0.362	2.586	90.064						
10	0.335	2.392	92.456						
11	0.31	2.214	94.669						
12	0.273	1.95	96.619						
13	0.262	1.87	98.49						
14	0.211	1.51	100						

Extraction method: principal component analysis method

Table 6 Factor loading (Rotated)

Component Score Coefficient Matrix				
	Component			
Item	1	2	3	4
A1. The high-speed rail runs fast, which can save travel time	0.858			
A2. High-speed rail can meet my requirements for travel	0.841			
A3. High-speed rail operation has a high punctuality rate and short waiting time	0.892			
A4. High-speed rail can reduce the time loss of early travel to avoid mishaps	0.763			
B1. The high-speed rail has a wide radiation range, which can make it easier for me to reach other cities				0.846
B2. High-speed rail can increase tourists' desire to travel in cities along the railway line that they did not plan to pass by				0.779
B3. High-speed rail will increase tourists' desire for tourism in surrounding scenic spots centered on high-speed rail				0.714
C1. Good high-speed rail passenger service		0.759		
C2. The high-speed rail runs smoothly		0.791		
C3. High-speed rail seats are highly comfortable		0.842		
C4. It is more convenient for passengers to eat, go to the toilet and move their bodies during travel		0.757		
D1. The high-speed rail fare is lower than that of an airplane ticket of the same mileage			0.831	
D2. High-speed rail fares are not high			0.687	
D3. High-speed rail is cost-effective			0.845	

Extraction method: principal component analysis method.
Rotation method: Caesar normalized maximum variance method.

4. Analysis of variance

Through methodological analysis and research, it is found that gender factors of men and women show significant differences in space value, experience value, cost value, and travel decision-making, but there is no difference in time value between men and women gender factors; different ages have time value, experience value, and cost value There are significant differences in age in the four dimensions of travel decision-making, but there is still no significant difference in the dimension of space value. Different educational backgrounds have differences in the two dimensions of time value and travel decision-making. Tourists with a master's degree or above have the highest time value, experience value, cost value, and average value of the high-speed rail, while tourists with a bachelor's degree have the highest perception of the spatial value of the high-speed rail. The average value is the highest, indicating that to a certain extent, with the improvement of education level, the various dimensions of the perceived value of high-speed rail are also increasing; different occupations have differences in the three dimensions of space value, experience value, and cost travel decision-making. There is no significant difference between time value and travel decision-making in terms of occupation; tourists with different incomes have significant differences in the time value, space value, experience value, cost value, and travel decision-making of high-speed rail.

Table 7 Gender and various variables analysis table

Gender	Time value	Space value	Experience value	Cost value	Travel decision
Male	15.22±2.92	11.72±2.25	16.01±2.93	11.97±2.44	12.02±2.05
Female	15.19±3.27	11.06±2.37	15.08±3.16	10.77±2.44	11.37±2.42
t	0.085	2.971	3.148	5.129	2.972
p	0.933	0.003	0.002	< 0.001	0.003

Table 8 Analysis of differences between age and various variables

AGE	Time value	Space value	Experience value	Cost value	Travel decision
<18 years old	18.17±2.29	12.33±2.27	17.00±4.13	12.92±1.98	13.00±1.54
18-30 years old	14.79±2.96	11.13±2.13	15.01±2.59	10.53±2.31	11.12±2.47
31-40 years old	14.93±3.31	11.64±2.41	15.94±3.11	11.63±2.54	11.98±1.92
41-55 years old	15.29±2.87	11.53±2.40	15.88±3.11	11.99±2.46	11.94±2.29
>55 years old	16.29±2.82	11.32±2.26	15.32±3.47	11.84±2.52	12.03±1.87
F	5.044	1.333	2.644	7.894	4.355
p	0.001	0.257	0.033	<0.001	0.002

Table 9 Analysis of differences between academic qualifications and various variables

Academic qualifications	Time value	Space value	Experience value	Cost value	Travel decision
Junior high school	15.26±3.65	11.11±2.11	14.58±2.84	11.79±1.93	11.79±2.35
High school	14.51±3.38	10.86±2.30	15.35±3.30	10.86±2.52	11.24±2.37
Junior college	14.82±3.02	11.46±2.25	15.57±3.33	11.66±2.70	11.34±2.24
Undergraduate	15.35±2.96	11.65±2.42	15.70±2.64	11.39±2.40	11.99±2.26
Postgraduate	16.16±2.72	11.57±2.22	16.10±3.32	11.872.49	12.37±1.74
F	3.116	1.514	1.141	1.681	3.760
p	0.015	0.197	0.336	0.153	0.005

Table 10 Occupation and variable analysis table

Occupation	Time value	Space value	Experience value	Cost value	Travel decision
Jworker	16.50±2.52	10.25±1.50	14.25±4.19	11.75±2.87	11.50±1.73
Farmer	13.50±2.54	10.32±1.64	14.00±2.76	10.32±2.12	10.14±2.46
government employee	14.55±3.20	11.70±2.26	15.09±2.79	11.45±2.43	11.57±2.14
Institutional personnel	15.60±2.58	11.77±1.95	16.34±2.78	12.05±2.32	11.83±2.05
Private company employee	15.60±2.68	11.33±2.50	15.97±3.18	11.83±2.61	11.97±2.26
Operators	15.26±2.99	12.11±2.27	16.20±2.74	12.09±2.80	11.94±1.96
Professional and technical personnel	15.54±3.43	11.27±2.74	15.54±3.43	11.46±2.67	12.12±2.32
teacher	15.57±3.49	10.52±2.29	14.86±3.43	10.24±2.26	12.00±2.19
student	15.35±3.51	12.05±2.23	15.88±2.76	11.25±2.20	11.68±2.35
Self-employed	14.75±3.95	10.50±2.66	14.29±3.15	9.89±2.44	11.54±2.52
Retirees	14.27±3.82	11.09±2.59	15.36±4.03	11.09±2.51	12.36±2.62
other	16.00	9.00	20.00	12.00	15.00
F	1.497	2.297	2.480	2.935	1.617
p	0.129	0.010	0.005	0.001	0.091

Table 11 Analysis of the difference between income and various variables

Income	N	Time value	Space value	Experience value	Cost value	Travel decision
1000 Yuan and below	23	14.87±3.20	11.00±2.32	14.78±3.38	11.04±2.53	11.30±2.48
1001-3000 Yuan	43	13.81±3.47	10.88±2.22	14.67±2.30	10.19±2.26	10.65±2.27
3001-5000 Yuan	117	14.24±2.97	10.80±2.21	14.52±3.07	10.67±2.43	11.50±2.12
5001-7000 Yuan	147	15.44±2.82	11.61±2.46	15.83±3.10	11.84±2.50	11.88±2.35
7001-10000 Yuan	94	16.33±2.64	12.24±2.05	17.07±2.54	12.59±2.09	12.32±1.97
10001 Yuan and above	25	16.84±3.29	11.96±2.09	16.60±2.78	11.68±2.70	12.36±1.78
F		9.022	5.342	10.034	10.08	4.447
p		<0.001	<0.001	<0.001	<0.001	0.001

According to the correlation analysis results in Table 12, the correlation coefficients are all greater than 0, and they are all positive correlations. The correlation coefficient between time value and travel decision is 0.238, showing a positive correlation; the correlation coefficient between space value and travel decision is 0.378, showing a positive correlation; the correlation coefficient between experience value and travel decision is 0.391, showing a positive correlation; the correlation coefficient between cost value and travel decision is 0.427, which is positively correlated.

Table 12 Correlation analysis of each dimension (N=449)

	Time value	Space value	Experience value	Cost value	Travel decision
Time value	1				
Space value	0.348**	1			
Experience value	0.302**	0.487**	1		
Cost value	0.271**	0.447**	0.477**	1	
Travel decision	0.238**	0.378**	0.391**	0.427**	1

6. Multiple regression analysis

We evaluated the relationship between perceived value, demographic variable and travel decision by multiple regression. Table 13 shows the results as Academic qualifications significantly affect travel decision (b =0.210, p = 0.025). Space value significantly affects travel decision (b = 0.147, p = 0.025). Experience value significantly affects travel decision (b = 0.123, p < 0.001). Cost value significantly affects travel decision (b = 0.220, p < 0.001). However, time value has no affect on travel decision (b = 0.039, p = 0.242). According to standardized coefficient, cost value has the greatest impact on travel decision.

Table 13 Multiple regression of travel decision

Variable	b	S.E.	β	t	p
constant	4.418	0.794		5.562	<.001
Gender	-0.174	0.196	-0.038	-0.887	0.376
Age	0.060	0.100	0.027	0.598	0.550
Academic qualifications	0.210	0.093	0.098	2.253	0.025
Income	-0.014	0.092	-0.008	-0.154	0.878
Time value	0.039	0.033	0.053	1.172	0.242
Space value	0.147	0.048	0.153	3.047	0.002
Experience value	0.123	0.037	0.169	3.326	<.001
Cost value	0.220	0.045	0.247	4.932	<.001

Discussion

In order to explore the influencing factors that affect travel decision and clarify the factor structure of perceived value, this study used a questionnaire survey method to collect data, and found four dimensions of perceived value and their influence on travel decisions through analysis. their influence on travel decisions through analysis.

This study first discovered the four-factor structure of perceived value, including time value, space value, cost value and experience value. Different from previous studies, Cheng proposed a three-dimensional model of perceived value, namely, functional value, experience value and cost value, respectively. These two studies both included experiential value and cost value. The difference is that this study adds time value and space value, while Cheng's study added more functional value. Except for the different transportation studied, the time value and space value in the four-factor structure of this study are more in line with the perceived value structure of the transportation field. Scholars believe that multi-dimensional value perception has a better effect on behavior prediction than single-dimensional value perception. (Chen & Chen, 2010) Likewise, more factors will be more accurate for a measure of perceived value. Although the sub-dimensions of perceived value identified in this study are different from previous studies, this difference is more due to the characteristics of the high speed rail industry investigated. Further, the results also support the claim that, for the perceived value of different means of transportation, researchers should measure different factor structures to accurately measure the perceived value of travelers.

From the perspective of the impact on the perceived value of high-speed rail on tourists' decision-making, time value, space value, experience value, and cost value are all significantly positively correlated with tourists' behavioral decision-making, and

the correlation is significantly positive. Time, space, experience, and travel decision-making are weakly correlated, and cost value is moderately correlated with travel decision-making.

According to multiple regression results, that cost value is still the primary reason respondents travel by high-speed rail. The most important reason for respondents to choose high-speed rail is to consider cost performance—the higher their awareness of the cost-effectiveness of high-speed rail, the higher their willingness to ride. Space value is the second-factor influencing tourists' high-speed rail travel decisions, and tourists have an impact on the space of high-speed rail areas—recognition of accessibility. The experience value is the third-factor influencing tourists' high-speed rail travel decisions, indicating that high-speed rail travel respondents desire a comfortable and convenient ride environment; At the same time, the gradual opening of major high-speed rails will also have a certain impact on respondents' actual decision-making on high-speed rail ride; although the average time perception is the lowest, it still has a positive impact on the respondents' high-speed rail rides.

This research also explores the internal relationship between personal attributes and the time value of highspeed rail, the value of high-speed rail space, the value of high-speed rail experience, the value of high-speed rail costs, and the impact of high-speed rail departure. Specifically, five aspects are included in the personal attributes: gender, age, occupation, education, and income. In this study, the gender factor showed significant differences in spatial value, experience value, cost value, travel decision-making, etc., while gender factor of men and women has no significant difference in time value; As for age factor, subjects of different ages have no significant difference in terms of time value, experience value, cost value, and travel decision-making. Age has significant differences in the four dimensions, but there is no significant difference in the spatial value dimension. Respondents of different educational backgrounds have significant differences in terms of time value and travel decision-making. Particularly, Tourists with a master's degree or above have the highest perception of the time value, experience value, cost value, and average value of high-speed rail, while tourists with a bachelor's degree have the highest perception of the spatial value of high-speed rail. Indicating that to a certain extent, with the improvement of education level, the various dimensions of the

perceived value of high-speed rail are also increasing. Additionally, subjects of different occupations have significant differences in the spatial value, experience value, and cost travel decision-making dimensions. And there is no significant difference between time value and travel decision-making in terms of occupation. Furthermore, tourists with different incomes have significant differences in the time value, space value, experience value, cost value, and travel decision-making of high-speed rail.

This study also analyzed the impact of high-speed rail on tourists' travel decisions, it was found that tourists mainly tend to choose travel for 2-5 days with friends or relatives, the high-speed rail fare in the range of 201-400 Yuan was considered to be acceptable to most respondents. Furthermore, Budget hotel was selected as the optimal choice for accommodation by a majority of respondents. The respondents indicated that they are more willing to experience the local specialty snacks as they dine, and most selected shopping spots in tourist attractions. Most of the respondents believed their primary purpose of travel was leisure, religious worship, sightseeing and health preservation, while their preferred destinations were historical attractions, cultural tourism and park tourism. Combining these high-speed rail tourists' decision-making preferences and tendencies has important practical significance for marketing, resource development, product mix, and scenic spot management.

Suggestion

In this study, we studied the perceived value of high-speed rail tourists and the impact on high-speed rail on tourists' travel decisions. Based on the results of data analysis, the following suggestions for high-speed rail tourism can be given: By studying the perceived value of high-speed rail, we know that cost value has the most significant impact on travel decisions. Generally speaking, high-speed rail fares are much higher than ordinary trains and cars and even higher than airfares on some routes. Compared with a significant weakness of other modes of transportation, the interviewed tourists have also verified this point from the results of on-site surveys. In order to expand the market share of high-speed rail and make it a travel option for more tourists, it is recommended that the government and railway departments implement flexible fare policies. For example, the introduction of high-speed rail fare preferential policies for students, the elderly, the disabled, etc.; The preferential people can enjoy preferential

tickets with valid certificates; the fares are appropriately adjusted according to the off-peak season of scenic spots, the off-season fares can be appropriately reduced, and the peak season fares can be appropriately increased. By this method, the passenger flow during peak seasons can be restricted, and the off-season high-speed rail travel rate can be increased. At the same time, also it should also be considered cooperating with scenic spots to launch coupons to attract more tourists to choose high-speed rail travel.

For travel companies, groups with a bachelor's degree or above, business managers and civil servants, and a monthly income of more than 5,000 Yuan are the first target market for high-speed rail tourism, and corresponding high-speed rail travel service packages can be provided for this group of people. Because of the short time of high- speed rail travel, tourism companies should develop medium- and short-term high-speed rail tourism products to shorten the travel time from the original seven days to 2-3 days; in response to the increase in self-guided tourists, tourism companies should launch a series of self-guided tours. According to tourist accommodation and catering characteristics, tourism companies should work with government departments to develop catering institutions with local characteristics and launch uniquely attractive local dishes and to create shopping classics with local characteristics.

Finally, through the respondents' travel purposes and preferences for tourist destinations, it can be known that tourist attractions along the high-speed rail, tourism enterprises, and government departments should work together. It is necessary to protect and open historic sites and tourist sites, develop cultural tourist sites and theme park tourist sites, and strengthen infrastructure construction.

References

Albalate, D., & Fageda, K. (2016). High speed rail and tourism: Empirical evidence from Spain. *Transportation Research Part A Policy & Practice, 85*(03),174-185.

Boulding, W., Kalra, A., Staelin, R., & Zeithaml, V. A., (1993). A Dynamic Process Mode1 of Service Quality: From Expectationsto Behavioral Intentions, *Journal of Marketing Research. 30*(1), 7-27.

Carten i A, Pariota L., & Henke I. (2017). Hedonic value of high-speed rail services: Quantitative analysis of the students'domestic tourist attractiveness of the main Italian cities. *Transportation Re-search Part A Policy & Practice.100(06)*,348-365.

Chen, C. F.& Chen F.S., (2010). Experience quality, perceived value, satisfaction and behavior intentions for heritage tourists. *Tourism Management, 31*(1), 29-35.

Han. H., & S. S.Hyun. (2015). Customer retention in the medical tourism industry: Impact of quality, satisfaction, trust. and price reasonableness. *Tourism Management. 46*(l),20-29.

Lai, W. T & Chen C.F.(2011). Behavioral intentions of public 'tran-sit passengers - The roles of service quality, perceived value , satisfaction and Involvement. *Transport Policy , 18*(2), 318 - 325.

Liu, C.H. S. & Lee, T. (2016).Service Quality and Price Perceptions of Service: Influence on word-of-mouthand revist intention. *Journal of Air Transport Management, 52*(2016), 42-54.

Moreno, F. C, Prodo-Gasco, V., Hervas, J. C., Núñez-Pomar, J., & Añó Sanz, V. (2015). Spectator emotions: Effects on quality, satisfaction, value, and future intentions. *Journal of Business Research, 68*(7), 1445-1449.

Pitt, L. F., Watson, R. T., & Kavan, C. B. (1995). Seirvice quality: A measure of information systems effective - ness. *MIS quarterly, 19*(2), 173-187.

Zeithaml, V A. (1988), Consumer perception of price, quality and value: A means - end model and synthesis of evidence. *Journal of Marketing, 52*(3), 2 - 22.

The Study of Community Potential for Local Wisdom Product Development in U-thong, Suphanburi Province

Sudthanom Tancharoen*

Faculty of Management Science, Bansomdejchaopraya Rajabhat University, Bangkok, 10600 Thailand

Article info	Abstract
	This study aims to 1) classify community products according to local wisdom of community enterprises in U-thong district, 2) study the readiness for product development with local wisdom, 3) select the prototype of potential community enterprises for product development, 4) study the limitations and obstacles to product development with local wisdom, and 5) study the direction of community enterprises' potential development for local wisdom product development. Qualitative data gathering is interviewing the key informants of involved government offices, local administrative organizations, community enterprises' presidents, and focus groups are conducted among communities' leaders and community enterprises' members. The community products in U-thong are classified as processed agricultural products, organic products, farm animals, souvenirs, clothes, and household items. The potential factors of community enterprises, covering 13 sub-districts, total 105 villages, 20 villages were selected with their products linking to local wisdom and their identity. The results of the study of potential variables of community enterprises from relevant research findings and theoretical concepts, two prototypes of potential community enterprises were found; one is local wisdom products linked to ethnic cultural identity and another is organic agricultural products that are selected with qualified potential factors. The limitations and obstacles to product development with local wisdom is the lack of participation since most members are farmers and elderly people which has time and health constraints. The direction of community enterprises' potential development is to learn for planning, and actual implementation of the plan with an emphasis on the principles "community owned and operated" and uses raw materials, resources, capital, labor in the community.

Introduction

Circumstances of the world are changing rapidly, which has an impact on the development of the country.

Adoption of foreign culture, scientific and technological progress to develop the country has caused Thai society to be dominated by the globalization of Western ideas

* Corresponding Author
e-mail: sudthanom.t@bsru.ac.th

and wisdom. Thai society become capitalist, materialistic, and consumerism, and neglect ancient wisdom. While the government and all sectors promote the community to be strong and campaign for the community to be able to be self-reliant, the basic education system still lacks in raising awareness of Thai traditional culture and wisdom for the new generation. Culture and local wisdom gradually fade with the time of modernity. In addition, the limitations of strategic fundamentals in almost every aspect hinder development. The 12th Development Plan aims to develop science, technology, research and development, and innovation, which are the main factors driving development in all areas to increase the country's competitiveness, with the goals for sustainable development. This includes the restructuring of Thailand towards Thailand 4.0, as well as issues of national reform towards "security, prosperity and sustainability", emphasizing the development of human capital potential, which creates fairness and reduces inequality in society. It is to build economic strength, competitiveness, and green growth for sustainable development. (Office of the National Economic and Social Development Council, 2018).

Local wisdom is an invaluable social and cultural capital of Thailand, which government agencies, higher education institutions, and researchers aim to create work to support the creation of self-reliant communities by pushing and reinstating cultural strengths and local wisdom to promote social capital development and to add value to the resources that the community has. It is therefore an important approach to lead the community to build strength and self-reliance in the long term, in accordance with the principles of sustainable development without destruction for sustainable agriculture (Yibmantasiri & et al., 2000), along with guidelines for applying wisdom for development, consisting of 1) local organizations and leaders, 2) knowledge management in local wisdom, 3) building community learning networks and 4) creating knowledge processes through direct exchange of experiences (Pakdeewong, 2018).

Production processes that are good for the health of both producers and consumers, using the potential of the community and traditional wisdom, still need new generations to carry on, according to the direction of the country's development with "The Model Driving Thailand towards Stability, Prosperity and Sustainability" (Thailand 4.0) which consists of economic wealth as a "value-based economy". The new generation needs to

adopt the principles of creating value through innovation, technology and creativity to strengthen themselves, family and society in the future, combined with the strategy to strengthen the community and society. in terms of well-being for the development of the country towards a sustainable balance (Damrong Rajanubhab Institute, 2016).

Suphanburi is an ancient city where archaeological evidence at least 3,500 - 3,800 years old is found, including the New Stone Age, the Bronze Age, the Iron Age, and continual cultural heritage since the Suvarnabhumi era, Funan, Amaravati, Dvaravati, Srivichai. King U-thong built the city on the west bank of the Tha Chin River, named the city "U-thong". Until the Khun Luang Pha-ngua period, therefore, the city has been called "Suphan Buri" since then (Suphanburi Provincial Office, 2018). The ancient city of U-thong, one of the attractions the "Cities Hidden Gems" that the government promotes cultural and historical tourism, had formerly known as Chorakhe Sam Phan District by the name of the village and changed the name to U-thong on April 7, 1939. From the historical evidence, it was found that the cultural characteristics of the community have been used to promote cultural tourism, under the capacity of nature, community, customs, traditions, culture, and way of life, leading to development in various fields to be outstanding, which is a unique identity that can indicate the identity of the community (Pongnak & Disatapunahu, 2015)

From the preliminary study, it was found that community products of U-thong District were the products of farmers, both formal and informal groups, and the registered community enterprises, a total of 105 places, covering 13 sub-districts of U-thong District (Community Enterprise Promotion Division, 2017). Community products are connected to history, ethnic arts and culture, and way of life that relates to local wisdom from past to present. The problems encountered are similar, for example, from a study of Lao Khrang's adaptation to changing socio-economic conditions at Ban Khok, U-thong Sub-district, U-thong District, Suphanburi Province, it was found that economic and social changes resulted in a variety of new occupations. There are industrial products to replace agricultural products. Kinship relationship influences adaptation and change in the community (Meeyaboon, 1994). Research on the Role of participation in community development of sub-district administrative organization members and the village headman in Song Phi Nong District, Suphanburi

Province, found that the problem was the role of participation in community development. insufficient budget, and people non-cooperate. More people should be encouraged to participate (Wongsuwan & Sanglerduthai, 2011). Many community enterprises have similar limitations and barriers to participation in management, namely a lack of coordination between people and government agencies, conflict of Interest, and lack of understanding of the principles of community enterprise operations (Tancharoen, 2018)

In addition, from a study on the body of knowledge and product development from traditional Thai Song Dam fabrics in Ban Don Sub-district, U-thong District, it was found that the main value problem was not learning which is an important driving force that leads to process problems (monolithic farming and chemical farming) and resource problems. Educating community members and youths in product development academies has transformed the way we think about manufacturing and developing products to increase economic value without sacrificing cultural values. It also encourages community consciousness to be proud and to know the value of ancestral wisdom as well (Ngamsakoo & Phollawan, 2018). It shows that the community in Ban Don Sub-district needs knowledge and skills in invention and design. Likewise, the research on woven fabrics of Thai Song Dam still needs a guideline for using woven fabrics to create commercial products (Sorthananusak, 2016). Increasing the potential of community organizations to be strong with the potential of the community itself, knowledge management and learning of people in the community, community resource management, and the development of organizations in the community require participation that supports communities to be strong in a tripartite way, including community organizations, government organizations, and supportive organizations (Chandang, 2013). It can be seen that the problem will be solved with the leadership and cooperation that arises from the knowledge and ability of the members to combine wisdom with real product development. This requires knowledge and skills that vary according to the community context. Research in this area is, therefore, an important part in supporting strong communities for self-reliance to present guidelines for developing the potential of communities in U-thong District and pushing the community to develop themselves to be sustainable and strong, according to the goals of national reform, towards "security, prosperity, and sustainability".

Research Objectives

1) To study and classify community products of community enterprises in U-thong District,

2) To study the readiness for community product development from local wisdom of community enterprises in U-thong District,

3) To select prototypes of potential community enterprises with potential for product development from local wisdom,

4) To study the limitations and obstacles in product development linked to local wisdom,

5) To study the guidelines for developing the potential of community enterprises for the development of community products from local wisdom.

Definitions

Community refers to a group of members of the community enterprise in U-thong District, Suphanburi Province.

Community potential refers to the community has the knowledge and other resources necessary for self-management and development. There is an important component which is the participation of members in the community, knowledge management, wisdom, including the exchange of knowledge and community network building for the continuity and self-reliance of the community in the long run.

Community products refer to products of community enterprises that represent the identity of the community or are produced from local wisdom in U-thong District. Suphanburi Province.

Potential community enterprise refers to a community enterprise with potential for product development linked to local wisdom and/or ethnic identity, which has the potential to develop products according to the elements of the potential and important characteristics of community enterprises.

Local wisdom refers to things that villagers can come up with themselves and use to solve problems. It is the technique, method, or body of knowledge of the villagers, both wide and deep, that the villagers have conceived by themselves by using the potential that exists in solving the problems of local life that is suitable for the era and has been continuously inherited from ancestors from the past to the present.

Literature Review

Concept of Community Potential

"Potential" refers to the abilities, readiness, or

latent qualities of an individual or group that will affect the success of the work and the goals of the group. The essence of extremely powerful potential is the ability that is hidden within a person or group and can be pulled out If stimulated from outside. Development of people, knowledge, abilities, and product development involve different strengths and weaknesses. Characteristics of a strong community include leadership, relationships, and activities that require cooperation or participation (Makcharoen, 2019). Communities are strong and potent because their people are generous, public consciousness, active, have norms of interdependence, have network of social connections in relation to community, have appropriate community physical status, and members are involved in the community's public work (Putnam, 1993). Therefore, the strength that represents the potential of any community comes from culture, the ability to respond to problems, learning process, problem analysis, developing consciousness, grouping, external acceptance, and amplification. As Makcharoen, 2019 explains, the key element is the participation of community members, management of knowledge, wisdom, including exchanging knowledge and building community networks. The group leader (community) is at the heart of managing, supervising, or controlling the system for group members to think and work together. Therefore, the researcher studies the operating characteristics of community enterprises. In addition, there are important elements of community potential that indicate the strength of 5 aspects of community enterprises used in the study and selection of the prototypes of community enterprises, namely leaders, body of knowledge, learning processes, community organizations, and support from external agencies. It also increases performance to show good results for the group.

"Potential" means the ability, readiness or qualities that are inherent in an individual or a group. That will affect the success of the work and the goals of the group. The essence of extremely powerful potential is the ability hidden within a person or a group. and can be pulled out If stimulated from outside Development of people, knowledge, abilities, and product development associated with different strengths and weaknesses At its heart are the characteristics of a strong community: leaders, relationships, and activities that require cooperation or participation. Therefore, the strength that represents the potential of any community comes from culture, ability to respond to problems and learning process (Tancharoen, 2018).

Transformational Leadership Theory

A new paradigm means that the leader is the one who motivates the followers to have higher needs, realizes the importance and value of purpose, and takes into account the benefits of the organization, team, and policies over personal interests and elevating demand (Bass & Avolio, 1994).

Bernard M. Bass & Ronald E. Riggio, 2006 propose elements of transformational leadership by using the abbreviation "4 Is" consisting of:

(1) Idealized Influence Charisma or Charisma Leadership is where leaders act as role models for their followers, intelligence, competence, willpower, self-belief, and ideology. Leaders are admired, respected, trusted, and proud of their followers. Leaders have the vision and can pass it on to their followers. Leaders are able to control emotions in critical situations. Leaders are highly moral and ethical people, avoid using power for personal gain, and behave for the benefit of others and for the benefit of the group.

(2) Inspiration Motivation is how leaders act in motivation to inspire their followers by inspiring, giving meaning, and challenging their work. Leaders encourage enthusiastic team spirit by creating a positive attitude and positive thinking. Leaders show devotion or commitment to common goals and visions and demonstrate confidence and determination to achieve goals. This will allow the followers to overlook their interests. Leaders help followers develop their commitment to long-term goals.

(3) Intellectual Stimulation: Leaders encourage their followers to be aware of the problems that arise in the organization. This makes the followers want to find new ways to solve problems and come to new and better conclusions which creates something new and innovative. Leaders have systematic thinking and problem solving, creativity, assumptions, and changing the framework of problem-viewing to face the situation in a new way. Support new initiatives in considering problems and finding answers to problems. Followers are encouraged to try to find a solution and express their thoughts and reasons. The leader does not criticize the thoughts of the followers although it differs from his opinion. Problems are challenging and a great opportunity to be solved together. Although some problems have many obstacles, leaders will prove that they can overcome all obstacles with the cooperation of all followers.

(4) Individualized Consideration: Leaders take care of individual followers and make followers feel

valued and important. Leaders will be advisors for the development of followers by taking care of the needs of the individual, considering differences between individuals, and giving the followers an opportunity to learn new and challenging things.

The conclusion from Quirke's analysis of covariates in change management found that there are four characteristics of change leaders: guidance, decision-making, problem solving, and promotion and support that affect organizational communication. (Kongpetdit & Chantuk, 2016).

Brundage & Mackeracher, 1980 proposed three forms of transferring local knowledge or wisdom:

1. *Directing knowledge transfer* helps learners acquire specific skills and knowledge needed to perform activities. The broadcasters provide information about the contents of the subject matter learned in a short time. Learners do not have to waste time researching on their own. build confidence and self-worth.

2. *Facilitative knowledge transfer* learners discover new meanings. Initiate creativity, attitudes, skills and practices from what is learned to combine what is learned. Previously studied or experienced Get along with what you've learned. It is the transfer of knowledge that helps learners develop their self-concept.

3. *Collaborative knowledge transfer* is a transfer process in which the conveyer and the learner work together to seek knowledge and creativity. Person who transfers knowledge must act as a learner as any other learner.

It can be seen that there are several methods of transmission of knowledge and local wisdom. "Age" may be used as a criterion for dividing recipient groups. It can be done by transferring local wisdom to children or adults, or may use a gradual socialization method. The receiver will learn according to the way of life and environment. The transfer of local wisdom in Thailand may lead to a controlled transfer of knowledge, facilitated knowledge transfer combined with collaborative knowledge transfer This fixes the group management issue, manage members' time and support participation as well. However, choosing the mode of transmission can be done within the household. Local sages within the community or learning from experts in a specific subject.

Research Conceptual Framework

The results of the literature review of concepts, theories, and related research are used to formulate a research conceptual framework. The variables were studied according to the key characteristics of community enterprises and community potential factors, together with the important elements of community potential that indicate 6 areas of leaders, body of knowledge, learning processes, community organizations, support from external agencies, and performance which arise from the synthesis of concepts, theories, and research results about the potential development of community enterprises.

Research methodology
Data and key informants

Selection of specific key informants based on ongoing recommendations from government agency executives and 50 key informants who are willing to be interviewed, covering all 13 sub-districts of U-thong District, and liaised with community leaders for setting the available focus groups. The key informants were interviewed, which consisted of the Deputy Governor (Supervising community development work), Sheriff, the manager of the Special Area Development Administration for Sustainable Tourism (DASTA7), executives and representatives of local government organizations, and community leaders in U-thong District. Focus groups were conducted with community enterprises' chairmen and members. We studied the readiness and potential of community enterprises, leadership, problems, obstacles in developing the potential of community enterprises, and guidelines for developing the potential of community enterprises in product development from local wisdom.

Data Collection

The researcher studied the information of community enterprises in U-thong District from the website of the Community Enterprise Promotion Division, Department of Agricultural Extension. Primary data of key informants was gathered from the interviewing and organized focus groups by interviewing from the advice of community leaders who are alumni of Bansomdejchaopraya Rajabhat University, who introduce people who provide important information about community products and strong community enterprises in U-thong District, consists of Deputy Governor, District Chief, Province and U-thong District Development Officer, Manager of Special Area Tourism Development Organization - The Ancient City of U-thong Special Area Office (DASTA7), including the chairman of the community enterprise. The research team held a meeting

with key informants to clarify the objectives of the research and the selection of potential prototypes for product development from local wisdom. And we held group discussions to classify community products, study the readiness of the group, and expand the results of a study on the potential of the group to be selected as potential prototypes of community enterprise.

Data Collection Tools

1. Interview form, for executives of government agencies and local administrative organizations, and the chairman of the community enterprise, contains questions about a strong group of manufacturers that have a reputation and have been working for many years, types of community products in each sub-district, readiness to develop community products in various sub-districts of U-thong District, strong community enterprise, characteristics of operations, knowledge, ability to manage problems, limitations, and obstacles in operation.

2. Discussion issues for organizing group discussions between community leaders and community enterprises' members contain questions about community enterprises that are ready to develop community products, roles and duties of the group chairman, member participation, use of local wisdom in the production of goods or services, readiness for operation, external support, limitations, and obstacles in product development that linked to local wisdom, and annual operating results.

Data Analysis

The researcher used the method of content analysis for the analysis of community potentials and digested the factors of the communities' potentials into the tables and then analyzed the contents of nine research results of potential community enterprises in Thailand

combining the data from key informants, using descriptive and tabular descriptions to analyze the potential components of community enterprises to select the prototypes. Another part of the study on the prototypes' SWOT analysis for summarized limitations and obstacles in product development are linked to local wisdom of potential community enterprises and the guidelines for developing the potential of community enterprises in U-thong District.

Testing of Research Instruments

Validity testing by offering an interview form to 3 of research experts to check the appropriateness of the content and the content validity is consistent with the research objectives.

Research Results

To classify the community products of community enterprises in U-thong District, there are community products linking to local wisdom in U-thong District namely processed agricultural products. organic farming, pets, souvenirs, apparel, and household. There are 20 groups that are ready to develop community products from local wisdom and are ready in terms of manpower and raw materials. More knowledge and skills are needed in processing products from local wisdom especially the processing of woven fabrics, fruits and vegetables, and the ability to distribute online.

From the concepts and research results on the potential development of community enterprises (Table 1), the researcher can classify 6 aspects of the potential factors of community enterprises, which can be used to select 2 groups of model community enterprises with potential for product development from local wisdom and operates in accordance with the main characteristics

Table 1 Classification of potential factors of community enterprises based on research results

Researcher	Potential factors of Community Enterprises					
	Transformational Leadership	Knowledge	Learning Process (Participation)	Organization and Network	Outside Supporter	Positive Performance
Poungprayong & Chantaranamchoo, 2013	✓	✓	✓		✓	✓
Promsaka Na Sakolnakorn & Sungkharat, 2014	✓	✓			✓	✓
Rooplor, Promtat, & Wongwiwitkul, 2013	✓	✓	✓	✓	✓	✓
Klinkhachon, 2015	✓		✓	✓	✓	
Kenaphoom, 2015	✓	✓			✓	✓
Imruang & Mongkolsrisawas, 2011	✓	✓	✓	✓	✓	✓
Tangrujikun, et al., 2016	✓	✓	✓	✓		✓
Srimitree, 2016	✓	✓	✓		✓	✓
Chandang, 2013	✓	✓	✓	✓	✓	

of community enterprises. The potential community enterprise must have the characteristics of a true community enterprise (Table 2) which consists of 1) community owned and operated, 2) use of raw materials, resources, capital, labor in the community, 3) mainly use of wisdom in the community (may be combined with universal wisdom), 4) project plans (enterprise plans) in accordance with the objectives of community enterprises, 5) having participation and learning processes, and 6) having self-reliance of families and communities as goals. In addition, all 6 elements of community potential must be present (Table 3).

Table 2 Fundamentals of community enterprises (Key characteristics of community enterprises)

Fundamentals
Important characteristics of community enterprises
1) community owned and operated
2) use of raw materials, resources, capital, labor in the community
3) mainly use wisdom in the community (may be combined with universal wisdom)
4) project plans (enterprise plans) in accordance with the objectives of community enterprises
5) having participation and learning processes
6) having self-reliance of families and communities as goals

Table 3 Components of Potential Factors of Prototypes

Transformational Leadership
1. Ideological influence
2. Inspiration
3. Intellectual stimulation
4. Consideration of individuality
Knowledge
1. Arts and culture
2. Tradition
3. Local wisdom
Learning Process
1. Co-thinking (and creativity)
2. Co-work
3. Co-development
Organization and Network
1. Bundles
2. System, rules
3. Participation and Cooperation Process
4. Learning from other groups
Outside Supporter
1. Tools, machines, materials and equipment
2. Academic/Knowledge
Positive Performance
1. Increased income/profit
2. Reduce costs
3. Prevent problems / reduce problems

In the process of selecting a model community enterprise that has the potential to develop products and develop a group clearly, from the study of the management style and operating characteristics of community enterprises in the area and the interview with key informants, we find that the two prototypes of potential community enterprises are Ban Yang Lao Weaving Community Enterprise, Ban Don Sub-district, a group of woven fabric products originating from traditional wisdom that is the identity of the Thai Song Dam ethnic woven cloth; and Thung Thong Sustainable Organic Agriculture Community Enterprise, Chorakhe Sam Phan Sub-district, organic products group which has complete community potential components. Especially the outstanding leadership of change that affects the enhancement of potential in all other areas, which causes the group to have a good performance, which is non-toxic agricultural products, costs reduced, and revenues increased. The group's chairman and members work together to create and enhance local knowledge and wisdom, maintain, and create something different, up to date with the new generation, and have a process of continually collaborating.

Community potential that affects readiness for community product development in various sub-districts of U-thong District, Suphanburi Province, depends on the strength that was the result of the beginning of group formation. Group leaders play a very important role in building the strength of the group from the start. For a strong group that has continued to this day, the highlight is the leader with creativity, human relations, and curiosity. This gives the group chairman the opportunity to study abroad, and persistence in coordinating and obtaining government support (Buntham, Interview, July, 19, 2017) Besides members' cooperative success comes from leaders who constantly improve their knowledge and skills, and responsible for transferring their own knowledge and experiences to the members through a combination of directing knowledge, facilitated knowledge transfer, and collaborative knowledge transfer.

Limitations and obstacles in product development are linked to local wisdom. Other weaker community enterprises have similar operational problems, that is, some groups start out with the key characteristics of community enterprises. Over time, the group has been affected somewhat by economic conditions, or some relationships within the group, causing some members to not participate in the production and distribution.

Chairman develops products and markets by himself for the survival of the group. This allows the group chairman to play the main role and make decisions in all matters. As a result, members lack understanding of correct and appropriate operating principles. Intra-group relationships become weak. These are major causes of the weakness and imperfections of organizations, communities and networks. Some groups have negative performance and therefore discontinued production. Many groups lack an understanding of their roles as members of the group, whether attending a meeting, recognition, and opinions on investment and operating results, causing conflicts of interest or roles. Therefore, many groups have changed their operations to some private businesses. Many groups halt operations when there are no trade shows or no government orders. Community enterprises with opportunities to participate in provincial and district development processes can strengthen the group as more members participate in operations.

Chairman and members of 20 community enterprises who are ready to develop products from local wisdom have opinions in the same direction as executives of government agencies and local administrative organizations, namely the limitation of manpower (Chankrabi, Interview, May, 19, 2017). Most of the members are elderly people with limited time to attend and participate in development due to their health. Community enterprises are ready for raw materials and local wisdom for development but lack manpower and lack knowledge and skills in modern product processing because most of the chairman and members are elderly (Munphet, Interview, July 19, 2017). They also lack transformational leaders to influence ideas, knowledge, and inspiration for members. Farmers still believe that chemical fertilizers produce high yields. They want to know and confirm the good results of organic agriculture by doing it as an example. which takes a long time to create an understanding and persuade to follow (Krikruan, Interview, November 22, 2017). The development of knowledge will affect the quality of products and the development of distribution channels that reach more customers will help members see more income channels than work to support their families (Songserm, Interview. July 19, 2017). The main obstacle is the competition for both community products and industrial products (Pongpanich, Interview, July 19, 2017), coupled with the popularity of today's consumers who want modern fashion products, combined with

technology in both production and distribution (Cherdchan, Interview, July 19, 2017).

Guidelines for developing the potential of community enterprises. Sustainable development of community products from local wisdom must be based on self-reliance. subject to the above limitations and obstacles. Start from planning, and actual implementation of the plan with an emphasis on the principles "community owned and operated" and uses raw materials, resources, capital, labor in the community. Use wisdom in the community (maybe mixed with international wisdom), create projects and plans, create the process of participation and learning process. Transformational leaders develop programs with knowledge and creativity together with members through the learning process. Seek support from outside agencies to resolve existing limitations. Governments and local governments will play an important role and responsibilities in developing group leadership and participation, along with enhancing knowledge and skills in the processing of products from local wisdom through collaborative learning processes in the community and community enterprise networks.

The concept of community potential, related research findings, and learning outcomes from model community enterprises about the potential of community enterprises, point out that the main factor in building the potential of community enterprises to be strong is the leader. (Chairman of the group). Leaders who are diligent and patient to contend with the attitude of preserving culture and traditional wisdom. The chairman of the community enterprise of Ban Yang Lao Cheek Weaving Group, has persevered in proving good results in preserving the culture of weaving and wearing. Woven, continually developed into the creation of household products and souvenirs. And Chairman of Thung Thong Sustainable Organic Agriculture Community Enterprise commits to learning and changing the attitudes of members by creating chemical-free products, vegetables, and transforming them into a variety of products that are good for the health of producers and consumers with traditional wisdom in organic farming of the group continued through working together to think, and develop the members for a long time since the founding of the group to the present, with the knowledge (wisdom) of the original and new knowledge, ideas, abilities, and expertise of people in the group which arises from experience in society through adaptation and living in a social environment.

Discussions

From the study of potential factors of most community enterprises in U-thong District, it was found that the chairman and members have knowledge and competence about local wisdom and privatization. Community enterprises are ready in terms of manpower and raw materials but need more knowledge and skills in processing products from local wisdom, due to a lack of stimulation with new knowledge and creativity. A community that can be strong and has potential must work together to think, plan and develop. potential is the ability, availability, or qualities that are latent in a person Development of people, knowledge, abilities, and product development are the characteristics of strong communities, leaders, relationships and activities that require cooperation or participation (Putnam, 1993) (Makcharoen, 2019).

The prototypes of community enterprise have a model of operation and participation that is appropriate to the context of the community. The group chairman is committed to knowledge development and can lead members to learn through action. And the operation is in accordance with the main characteristics of community enterprises according to the intent of the establishment and in accordance with the Community Enterprise Promotion Act. In addition, the heart of the management and operations of the group chairman and members is "The potential of community enterprises" in developing organizations and products with distinctive cultural and intellectual characteristics. Consistent with the main characteristics of community enterprises, namely good leaders, applying and developing a body of knowledge connected to culture and traditional wisdom, the collaborative learning process of members, community, organizations, and networks with acceptance of the rules and regulations. External support is power for knowledge, development and good management processes, and satisfactory performance of members (Srisontisuk, 1994). The ability of the associates or followers has been developed to a higher level and has more potential (Janpla, Songsuwong, Kijkar, & Wongsaming, 2016). Leaders demonstrate the ability to stimulate interest between associates and others, developing the abilities of associates and followers to a higher level (Bass & Avolio, 1994). As well as the research results of Duanguppama, 2014, studying the guidelines for developing good management potential of community enterprises in Kalasin Province. This is a study on the approach to promoting and developing potential

according to the Sufficiency Economy Concept of Ban Non Sa-nga, Nong Kung Sub-district, Mueang District, Kalasin Province. It's found that the guidelines for developing good management potential of community enterprises are divided into 3 parts: leadership development and participation of community enterprise members, development of good management of community enterprises, and sustainable development of community enterprises. Including the research results of Imruang & Mongkolsrisawas, 2011 study on the guidelines for developing the potential of community enterprises of Ban Wai Lum Silk Weaving Group, Kenaphoom, 2015 study on the guidelines for developing the effectiveness of community enterprises in Maha Sarakham Province, Klinkhachon, 2015 study on the potential development of community enterprises, Ban Khao Na herbal compress ball product group in Ton Yuan Subdistrict, Phanom District, Surat Thani Province, Srimaitree, 2016 study on the development of the form and potential of community enterprises in cultural tourism according to local identity for tourists in Ubon Ratchathani Province, and Tangrujikun, Kumsri, Rattana, & Sakulsak, 2016 study on Management potential of community enterprise Nameunsri cloth weaving group, Trang Province. All of them have research results on the potential of community enterprises that have 5 key elements: leadership, knowledge, community organizations, collective learning processes, and community organizations and networks.

Weak community enterprises have similar operational problems, namely members lack understanding and a lack of focus on participation in thinking, production and development. Chairman of the groups develop products and markets by themselves for the survival of the group. This allows the group chairman to play the main role and make decisions in all matters. Lack of participation and weak relationships within groups are major causes of the weakness and imperfections of community organizations and networks. The group lacks an understanding of their role as a group member whether attending a meeting, recognition and opinions on investment and operating results, which causes conflicts of interest, or roles and duties. The same as research findings on Role of Participation in Community Development of Sub-district Administrative Organization Members and the Village Headman in Song Phi Nong District, Suphanburi Province. The problem is the role of participation in community development, insufficient budget, and people's non-cooperate.

Community should be developed to meet the needs of the people and should encourage more people to participate (Wongsuwan & Sanglerduthai, 2011).

Two model community enterprises are distinguished in the sustainability dimension with leadership strengths and diligence in learning to continually create group productivity through working together for a long time since the founding of the group to the present with traditional knowledge (wisdom) and new knowledge, abilities, and expertise of people in the group which arises from experience in society through adaptation and living in a social environment, learn the culture with other groups from other areas and environments that have been interconnected and adapt for use or solving problems in the environment and social-cultural context of the community according to the concept of Buasai, 2004, especially the subject of local wisdom, it is both a science and an art of living life, passed on for a long time. The knowledge body of wisdom is the science part. As for the artistic part, it is knowledge that is both good and beautiful, and people invented not only with brain but also with emotion, feeling and spirit. Therefore, indigenous knowledge is an understanding of the world and life in relation to ways of thinking and practices. Local wisdom is not specific knowledge but is a holistic knowledge, which reflects thoughts, beliefs, ambitions, social rules relationship between family members, people in the local community, and various customs. Local wisdom is the most important foundation of life. This is because local wisdom is all knowledge that the community uses to solve problems or sustain their lives.

Members' cooperative success comes from leaders who constantly improve their knowledge and skills, and responsible for transferring their own knowledge and experiences to the members through a combination of directing knowledge, facilitated knowledge transfer, and collaborative knowledge transfer according to the concept of Brundage and Mackeracher, 1980.

Guideline for developing potential community enterprises, group members including government and local all play an important role. It consists of five components: change leadership, body of knowledge (local wisdom), learning process, community organization (seriously implementing the nature of community enterprise), and support from external agencies. This is consistent with the research results of Chandang , 2013, which finds that the capacity building

of community organizations to be strong comes from knowledge management and learning of people in the community, community resource management and the development of organizations in the community. This requires participation in supporting the strong trilateral community, including community organizations, government organizations, and supportive organizations. In addition, having better performance is important to ensure that community enterprises have the potential. This is in line with the concept of Buasai, 2004 that uses the dimension of looking at the local community to project the characteristics of the locality that, in a particular locality, there is four main bases of local power as the core of society: resource bases, social networks, knowledge systems, and culture and beliefs. If any local community has common beliefs or values, that community will have quality social network connections, and sharing knowledge with each other will be easy. All community enterprises can review the 6 potential components to find strengths that can reduce weaknesses. While the strengths of the group can be used to avoid or eliminate external obstacles as well.

Suggestions

1. People: Community enterprise members should be aware of the importance of group leaders and learn creative ideas/behaviors that benefit the public, as an innovator or founder in the sense of ideological leadership in order to be confident in the principles and to join in building the strength of the community with knowledge (wisdom/culture of the group or ethnic). An important aspect of developing transformational leaders is the study of both principles and external worldviews. Therefore, the group chairman and/or assistant should reduce the burden of production and marketing operations in order to plan product development and build more relationships with networks and government agencies. The job duties are allocated to suit the knowledge and abilities of the members to create a bond with the organization and pride in the value of every job.

2. Process: Community enterprises should focus on developing knowledge on strategic planning and applying strategic management techniques to their operations. In particular, all members should be involved in the planning process to develop a systematic operation by using computers and mobile phones as tools for working and communicating at all stages.

3. Technology: Community enterprises should apply technology for product development and marketing

knowledge by relying on the new generation to become members of community enterprises, and inheriting traditional wisdom and modern knowledge by giving importance to development with community enterprise networks. Especially, Group leaders and members of community enterprises should take seriously the utilization of computers, tablets and mobile phones for planning. in planning, production, distribution and marketing by dividing duties according to their expertise and preferences.

4. Community development offices at the provincial and district level, and local administrative organizations should determine projects to develop leaders and networks of community enterprises to upgrade products and markets of community enterprises.

5. Relevant government agencies and local government organizations should formulate a plan for developing housewives' group and community enterprises in the development of production processes, product design, and marketing. This is considered a practical support that has seen clear results after it has been developed at the provincial and district levels. In addition, knowledge support and on-site monitoring to follow up on problems should be continued.

Funding

Conflict of interests

The author declares that there is no conflict of interest regarding the publication of this manuscript. In addition, the ethical issues, including plagiarism, informed consent, misconduct, data fabrication and/or falsification, double publication and/or submission, and redundancy have been completely observed by the authors.

References

Bass, B. M., & Avolio, B. J. (1994). *Transformational leadership development.* Pola Alto, California: Consulting Psychologists.

Bass, B. M., & Riggio, R. E. (2006). *Transformational leadership.* Mahwah, NJ: Lawrence Erlbaum Associates.

Brundage, D. H., & Mackeracher, D. (1980). *Adult learning principles and their application to program planning.* Toronto: The Ontario Institute for Studies in Education.

Buasai, S. (2004). *Local power: A synthesis of community research.* Bangkok: The Thailand Research Fund.

Buntham, P. Suphanburi Province. (2017, July 19). Interview

Chandang, V. (2013). The development for strengthened community management corresponding to sufficiency economy in the upper central provinces of Thailand. *The Golden Teak (special).*

Chankrabi, S. U-Thong Ancient City Special Area Office. (2017, May 19). Interview.

Cherdchan, C. Non-Toxic Asparagus Community Enterprise. (2017, July 19). Interview.

Damrong Rajanubhab Institute. (2016). *Blueprint and Action Plan to Drive Thailand 4.0.* Retrieved March 3, 2018 from http://www.stabundamrong.go.th/web/download/newkm/thailand4.0.pdf

Duanguppama, S. (2014). The development of good management practices of the community enterprises in Kalasin Province. *Journal of Community Development and Quality of Life, 2*(2), 133-139.

Imruang, N., & Mongkolsrisawas, S. (2015). Guidelines for potential development of Ban Wai Loem Silk Weaving Group Community Enterprise. *Local Administration Journal, 4*(2), 1-15.

Janpla, J., Songsuwong, W., Kijkar, P., & Wongsaming, S. (2016). Development of Thai Song Dam woven fabric products to add value following the creative economy concept. *Veridian E-journal, Silapakorn University, 9*(2), 82-98.

Kenaphoom, S. (2015). The approach for developing the effectiveness of the small and micro of community enterprise (SMCE) in Maha Sara Kham Province. *Prae-wa Kalasin Journal of Kalasin University, 2*(3), 68-85.

Klinkhachon, S. (2015). Small and micro community enterprise potential development herbal products Ban Khaonanai Tonyuan Sub-District Amphoe Phanom Suratthani Province. *Veridian E-journal, Silapakorn University, 9*(1), 2643-2655.

Kongpetdit, C., & Chantuk, T. (2016). Change management: role of leadership and organizational communication. *Veridian E-journal, Silapakorn University (Humanities, Social Sciences and Arts), 9*(1), 895-919.

Krikruan, P. Thung Thong Sustainable Organic Agriculture Community Enterprise. (2017, November 22). Interview.

Makcharoen, P. (2019). Civil societies in Southeast Asia: The myths and limitations in supporting democracy authors. *Burapha Journal of Political Economy, 7*(1), 80-98.

Meeyaboon, K. (1994). *The adaptation to the condition of economic and social change of Laos Krang in Ba-an Kok, Supunburee province.* Retrieved March 1, 2018 from http://www.sure.su.ac.th/xmlui/bitstream/__/1624/fulltext.pdf?sequence=2&isAllowed=y

Munphet, K. Ban Yang Laos Weaving Community Enterprise (2017, July 19). Interview.

Ngamsakoo, R., & Phollawan, P. (2018). Knowledge and product development from Thai Song Dum's Native Textiles in Bandon Subdistrict, U-thong District, Suphanburi Province. *Journal of Community Development and Life Quality, 6*(1), 176-187.

Office of the National Economic and Social Development Council. (2018). *The Twelfth national economic and social development Plan (2017-2021).* Retrieved January 9, 2018, from: https://www.nesdc.go.th/ewt_dl_link.php?nid=6422

Pakdeewong, P. (2018). The development education and Thai wisdom for shining up an innovator. *Educational Management and Innovation Journal, 1*(2), 91-113.

Pongnak, I., & Disatapunahu, S. (2015). The Community Identity of the Ancient Town of U-thong, Suphanburi Province. *Veridian E-journal, Silapakorn University (Humanities, Social Sciences and Arts), 8*(3), 511-523.

Pongpanich, S. Som Chan Community Enterprise. (2017, July 19). Interview.

Poungprayong, K., & Chantaranamchoo, N. (2013). The development approach of small and micro community enterprise processing and product group Samutsongkram Province. *Silpakorn Educational Research Journal, 5*(1), 108-120.

Promsaka Na Sakolnakorn, T., & Sungkharat. (2014). Development guidelines for small and micro community enterprises in Songkhla Lake Basin. *Academic Journal of Humanities and Social Science Prince of Songkla University, Pattani Campus, 10*(1), 97-122.

Putnam, R. D. (1993). The prosperous community. *The American Prospect, 4*(13), 35–42.

Rooplor, R., Promtat, D., & Wongwiwitkul, W. (2013, July 15-16). Guidelines for the development of sustainability and growth of community enterprises. *The continual Report of the 5th Rajamangala University of Technology Symposium.* [Symposium]. Bangkok, Thailand.

Songserm, C. Som Chan Community Enterprise. (2017, July 19). Interview.

Sorthananusak, N. (2016). Development of hand-woven product textile Thai Song Dam for commercial. *Journal of Fine Arts Research and Applied Arts, 3*(1), 24-46.

Srimitree, M. (2016). Development of model and potential of community enterprise in cultural tourism according to local identity to tourists in Ubon Ratchathani province. *Thai Hospitality and Tourism Journal, 11*(2), 53-65.

Srisontisuk, S. (1994). *The Sociology of community: principles of community study, analysis and work.* Khon Kaen: KKU Printing House.

Suphanburi Provincial Office. (2018). *History of Suphanburi.* Retrieved January 2, 2018 from: https://ww1.suphanburi.go.th/ content/history

Tancharoen, S. (2018). Quality development guidelines for OTOP product of community enterprise in Muang District, Samutsongkhram Province. *Lampang Rajabhat University Journal, 7*(2), 155-166.

Tangrujikun, T., Kumsri, R., Rattana, P., & Sakulsak, I. (2016). *Management potential of community enterprise Nameunsri cloth weaving group, Trang Province.* Retrieved April 3, 2018 from http://www.hu.ac.th/conference/ conference2016/proceedings/data/4-2%E0%B9%__E0%B8%81%E0%B8%B8%E0%B8%A5).pdf

Wongsuwan, S., & Sanglerduthai, C. (2011). Roles of participation in community development of Tambol administration organizations' members, chiefs of sub-districts, and heads of villages in Song Phi Nong district, Suphan Buri Province. *Silpakorn Educational Research Journal, 2*(2), 342-350.

Yibmantasiri, P., Puangmanee, J., Thong-ngarm, K., Chowsilpa, N., & Limnirunkul, B. (2000). *Development process of pesticide-free vegetable production systems in Chiang Mai Province.* Health Systems Research Institute (HSRI). Retrieved from https://kb. hsri.or.th/dspace/handle /11228/1692

Lessons We Can Learn from Government and Accounting Relief Measures during the COVID-19 Pandemic: A Comparative Study

Nattapan Tantikul* & Wanvitu Soranarak

ª *Faculty of Management Science, Suan Dusit University, Bangkok, 10300 Thailand*

Article info

Abstract

Governments around the world always face extreme uncertainty and unprecedented challenges. Food insecurity, climate change, and child labor and trafficking are among the top crises in the modern world. However, nowadays, the outbreak of the COVID-19 pandemic is considered as the newest global crisis and the greatest challenge we have confronted since World War II. To alleviate the impact of COVID-19 pandemic, most governments have approved several kinds of government relief measures and stimulus packages that might be different, but appropriate for epidemiological and economic situations among countries. Furthermore, to support the government policies towards business in response to COVID-19, many accounting organizations around the world also provided some recommendations and guidance such as on government grants, for both financial statement preparers and users during the time of the crisis. In addition, in some countries such as Thailand, there were some accounting relief measures to help lessen the negative impacts of any management's unreasonable judgement and unreliable estimates during the time of high uncertainty. It is undeniable that the COVID-19 shapes our modern history, and it is important and valuable lesson that we can learn from the past. Because government and accounting relief measures might have both benefits and potential drawbacks that we must compromise, learning from the COVID-19 crisis we are facing today will help us better understand how the relief measures work now, and it might help us determine how to approach any crisis prudently and effectively in the future.

Introduction

China reported its first cases of Coronavirus disease 2019 (COVID-19) in Wuhan to World Health Organization (WHO) in December 2019. However, at that time, WHO still did not know about the roots of the disease but noted that it could have stemmed from a new coronavirus. In January 2020, Chinese scientists confirmed that this disease could be transmitted from person to person, and the additional cases and worldwide death toll of COVID-19 were confirmed and reported in many countries such as Thailand, Japan, the United States of America, Germany, Vietnam, and Taiwan. With alarming levels of spread and severity of the COVID-19 outbreak, WHO finally declared this sudden and

unexpected event a public health emergency, and a pandemic on January 31, 2020, and March 11, 2020, respectively (World Health Organization, 2020). While nowadays, the COVID-19 disease has spread to every continent in the world and case numbers still rise unstoppably to 308.5 million cases and 5.5 million deaths on January 11, 2022 (World Health Organization, 2022). Since 2019, the global responses have already had substantial negative impacts on global economic and financial markets, for example, closure of stores and facilities, reductions in production due to extensive declines in consumer discretionary spending, reductions in revenues, supply chain disruption, difficulty in raising fund, financial market volatility, deteriorating credit, liquidity concerns, layoffs and furloughs leading to increasing unemployment, and further increases in government intervention and government relief measures for businesses.

The coronavirus pandemic increasingly effects the global economic. Therefore, the Thai government has taken steps to mitigate the economic effects by enacting several policies to provide stimulus and relief to those affected by this global outbreak. According to the economics of COVID-19 pandemic, Pandhan & Prabheesh (2021), noted a combination of policy responses was required to alleviate the impact of COVID-19. When considering from a fiscal policy point of view, Narayan (2021) addressed that developed countries responded with fiscal stimulus packages because these countries had the means for granting stimulus by passing on the cost to future generations. Fiscal stimulus mostly aims to provide a support for households and businesses, especially small businesses, in terms of tax relief measures, cash handouts or expenditure reductions and an expansion of employment support in terms of job retention, salary compensation, training, or other unemployment benefits. While the role of monetary policy is to provide measures that complement those fiscal stimulus packages. It is classified into three basic categories which are interest cuts, loans and asset purchases, and regulation changes. On top of that, the number of central bank activity on subjects relating to COVID-19 such as workshops, conferences, press releases and speeches from authorities signifies the effectiveness of the central bank in this crisis.

Besides governments and central banks, as the COVID-19 outbreak spreads around the world and continues to evolve rapidly, it is also necessary to point out some important issues to be considered by business entities, financial statement preparers, auditors, and any other financial statement user such as investors and regulators in preparing, auditing, or reading the financial statements for the periods during the pandemic. On May 29, 2020, the International Organization of Securities Commissions (IOSCO) (2021), the global standard setter for securities regulation with members from 227 countries worldwide, announced a new publication to encourage business entities, financial statement preparers, auditors, audit committees or those who are in charge with corporate governance to be concerned about the impacts of COVID-19 on quality, transparency, and reliability of financial information regarding recognition, measurement, presentation, and entity-specific disclosure in the financial statements in times of heightened uncertainty. Moreover, in the current environment with the greater uncertainty and potentially imperfect information, IOSCO pointed out that it obviously understood the difficulty in preparing financial statements; however, it seriously warned all business entities to use the best available information to make well-reasoned judgements and best estimates that take into consideration the impacts of the COVID-19 pandemic.

In response to the needs of high-quality financial information of financial statement users in COVID-19 era, in 2020, the International Financial Reporting Standards Foundation (IFRS), a non-profit organization established to develop a single set of globally accepted accounting standards, International Federation of Accountants (IFAC), a global organization for the accountancy profession, together with the Big 4: Deloitte, PwC, EY and KPMG, provided many publications to discuss some key accounting considerations for financial statement preparers, auditors, financial statement users and regulators when confronted with any uncertainty and complexity associated with COVID-19. In sum, the main accounting considerations of the coronavirus outbreak are mostly concerned about the challenges in incorporating actual external environment such as the impact of COVID-19 on the economy and business, government interventions, and monetary policies, as well as management's expectations of financial statements, selecting appropriate management's assumptions for preparing financial statements, and developing reasonable and supportable accounting estimates by using potentially imperfect (but best available) information in times of heightened uncertainty.

The accounting considerations related to

COVID-19 (International Federation of Accountants, 2021; Deloitte Touche Tohmatsu Limited, 2021; Ernst & Young Global Limited, 2021; KPMG International Limited, 2021; PricewaterhouseCoopers LLP, 2021) are generally composed of suggestions involved with recognition, measurement, presentation, and disclosure of the following topics: Management judgements and uncertainties, Going concern, Valuation of inventories, Events after the reporting periods, Income taxes, Defined benefit plan and other employee benefits including termination benefits, Government grants and government assistance, Impairment of non-financial assets including goodwill, Restructuring plans, Onerous contracts provision, Share-based payments, Liabilities from insurance contracts, Insurance recoveries, Financial instruments, Consolidation, Fair value measurement, Revenue from contracts with customers, and Lease

contracts. Most topics, except the amendment to IFRS 16 (COVID-19-Related Rent Concessions beyond 30 June 2021), primarily raise concerns and awareness regarding financial transactions related to COVID-19 pandemic, whereas the amendment to IFRS 16 provides an accounting relief measure to permit lessees to apply the practical expedient with an exemption from assessing whether a COVID-19-related rent concession is a lease modification. The accounting considerations and some of the key recommendations are presented in Table 1 as follows:

In case of the practical expedient regarding COVID-19-related rent concession beyond 30 June 2021 (Amendment to IFRS 16), which currently was extended by one year to June 2022 by the International Accounting Standards Board (IASB) (International Financial Reporting Standards (IFRS) Foundation, 2021), there are

Table 1 Accounting considerations and key recommendations

Considerations (Standard)	Key Recommendations
Going Concern (IAS 1)	• Use all available information about the future to assess the potential impact of the outbreak and consider whether the going concern assumption is still appropriate. • Disclose material uncertainties in the financial statements when management casts significant doubt on the entity's ability to continue as a going concern.
Inventories (IAS 2)	• Reassess net realizable value of inventories
Event after the reporting periods (IAS 10)	• Distinguish between adjusting and non-adjusting events at the end of 2019. • Disclose the effects involving the decisions made in response to the COVID-19 outbreak on the entity after the reporting date in the financial statements.
Income Taxes (IAS 12)	• Consider whether a reduction both in current-period income and in forecasted income or a forecast of future losses might lead to a reassessment of the recoverability of the entity's deferred tax assets.
• Property, Plant and Equipment (IAS 16) • Intangible Assets (IAS 38)	• Reassess the assumptions related to the remaining useful life and residual value of the assets.
Employee Benefits (IAS 19)	• Reassess the assumptions used to measure employee benefits. • Consider whether any legal or constructive obligation to employees regarding the COVID-19 should be recognized as an incremental liability.
Government Assistance (IAS 20)	• Consider whether any type of government assistance to support business and to reduce the impact of COVID-19 meets the definition of the government grant.
Impairment of Assets (IAS 36)	• Determine whether the COVID-19 situation should be considered as an impairment indicator for the non-financial assets. • Reassess and disclose the key assumptions used for the estimation of the value in use.
Provisions, Contingent Liabilities, and Contingent Assets (IAS 37)	• Consider whether any of entity's contracts have become onerous (Onerous contracts provisions)
Financial Instruments (IFRS 9)	For Expected Credit Loss (ECL) assessment • Consider reasonable and justifiable information about past and current events including future economic conditions at the reporting date when assessing the expected credit loss. • Disclose information concerning the effect of credit risk and the assumptions used in the ECL model.
Revenue from Contracts with Customers (IFRS 15)	• Reassess the assumptions related to the measurement of variable consideration and related constraints.
• Leases (IFRS 16) • Amendment to IFRS 16 (COVID-19-Related Rent Concessions beyond 30 June 2021) with n extension by one year (due on or before 30 June 2022)	• Consider whether the concession after any negotiation between a lessor and a lessee should be regarded as a lease modification and divided throughout the remaining period of the lease. • Provide an option for lessees not to account for the change in lease payments as a lease modification, but as variable lease payments. • Record the impact directly in profit or loss without affecting the Right-of-Use asset and Lease liability.

some arguments that should be discussed. The final amendment of this publication revealed a joint dissenting opinion by board members: Nick Anderson and Zachary Gast, who voted against the extension of certain timeframe for practical expedient mainly due to some concerns about comparability between lessees that applied the practical expedient and those that did not (Deloitte Touche Tohmatsu Limited, 2021). Besides, Teixeira's (2021) , declared the practical expedient unquestionably revealed the incompetence of the IFRS 16 when confronting the current economic crisis. He pointed out that these weaknesses should be avoided when the IASB developed the leases standard, not when any crisis unexpectedly occurred. However, Moscariello & Pizzo (2022) provided some positive results which indicated that there was a growing support on the IFRS practical expedient in European countries, and the increase in this IFRS standard's flexibility helped improve the IASB's ability to explicitly respond to some vital concerns regarding IFRSs by many European governments. In addition, Moscariello & Pizzo pointed out that exceptions and simplifications of the practical expedient helped reduce efforts and implementation costs of application of the IFRSs; made the IFRS 16 more flexible to use; and helped lessen criticisms and controversies surrounding IFRSs. Nevertheless, they also concluded that there were drawbacks from adopting this accounting leniency in respect to the weaker relevance of current accounting information and incomparability of financial statements.

The COVID-19 Relief Measures for Business Entities in Thailand

Thailand, the second country that reported COVID-19 cases, has also responded with fiscal stimulus packages including various measures such as public health measures, tax relief measures, employment-related measures, customs, and monetary policy. In addition, on March 2021, Bank of Thailand (BOT) (2021) announced the financial relief measures worth 350 billion baht including 250 billion baht in soft loans and 100 billion baht for asset warehousing to help financially troubled businesses. Especially, implementation for liquidity boost in the tourism sector because these businesses were hit very hard due to limitation in travel and will not recovery financially anytime soon. The asset warehousing program is a debt assistance scheme that allows debt-laden businesses to suspend debt repayment and transfer their assets, as loan collateral, to financial institutions (the creditors) temporarily with an option to lease and buy them back within 5 years. In the meanwhile, BOT has also allowed financial institutions to charge

Table 2 Thailand's government relief measures

Relief Measures	Key course of action

Employment-related measures	• Cash support of 5,000 baht for 3 months for a labor not registered under Social Security System (SSS) and farmers.
	• Special loans:
	  ◦ 10,000 baht for self-employed workers with a monthly interest rate of 0.1% (no collaterals).
	  ◦ 50,000 baht for employees with a monthly interest rate of 0.35% (collateral required).
	• Training support to enhance skills for labor.
	• Reduction of required contributions to the SSS (4% for employers and 1% for employees).
	• Liquidity boosting for businesses:
	  ◦ Debt restructuring to prevent NPLs (Non-Performing Loans) and avoid TDR (Troubled Debt Restructuring).
	  ◦ Soft loans for SMEs for 5 years (with a limit of 3 million baht per SME) at 3% interest rate for the first 2 years.
	  ◦ Soft loans for 5-10 years (with a limit of 20 million baht for new customers) at 5% annual interest rate.
	  ◦ Asset warehousing to assist debtors (transferring or settling collateral assets with financial institutions).

Tax relief measures	• Reductions of withholding tax rates and certain land and building tax. • Increased tax deductibility for SMEs' loan interest and salary costs. • Extensions of tax filing: personal income tax, tax exemption with BOI, excise tax for oil and oil-related products, business operators and operators of entertainment establishments, and other taxes for affected business operators. • Exemptions on customs duty and import VAT for materials to combat COVID-19. • Acceleration of the VAT refund process. • Increased health insurance allowance. • Exemption for special pay to medical personnel. • Tax relief for debt restructuring by non-bank creditors in term of exemption on certain taxes such as income tax, VAT, stamp duty, etc.
Other measures	• Discussions with related authorities about the relaxations in impairment rules for listed companies and restrictions of annual general meeting (AGM).

interest rate up to 5 percent throughout a time frame aiming to persuade them to join this scheme. It will prevent businesses from having to liquidate distressed assets at fire-sale prices or from going out of business because of their debts. Up to this point, the Thai government has continuously injected a great deal of money into the economy to ease the impact of COVID-19 through all three phases and the fourth phase will be implemented in 2022. More than 50 percent of the money are in soft loans for self-employed workers, low-income group, Small and Medium-Sized Enterprises (SMEs), and businesses. The rest of the money is a fiscal spending through tax deductions, cash transfers, and expenditure reductions. This paper mainly focuses on government relief measures impacting business entities. In compliance with the Thai government relief measures to alleviate the impacts of COVID-19 reported by BOT (2020), we have divided measures into three groups which are employment-related measures, tax relief measures mostly on business tax or corporate income tax, and other measures regarding submission of financial reporting as shown in Table 2.

In terms of the accounting relief measures, in Thailand, to diminish unanticipated adverse impacts of some Thai Financial Reporting Standards (TFRSs) from high uncertainty of COVID-19 situation that might lead to any management's unreasonable judgement and unreliable estimates, Thailand Federation of Accounting Professions (TFAC) (2020) released two accounting guidance on temporary relief measures for publicly accountable entities or other related companies which were:

• Accounting guidance on temporary relief measures for additional accounting options to support companies affected by coronavirus disease 2019 (COVID-19) (Effective from January 1, 2020, to December 31, 2020).

• Accounting guidance on temporary relief measures for entities (lenders) who assist receivables (debtors) affected by economic situations in Thailand. (Effective from January 1, 2020, to December 31, 2021).

In case of accounting guidance on temporary relief measures for additional accounting options to support companies affected by COVID-19, this guidance mainly consisted of six accounting standards which were (1) TAS 12: Income Taxes, (2) TAS 36: Impairment of Assets, (3) TAS 37: Provisions, Contingent liabilities, and Contingent assets, (4) TFRS 9: Financial Instruments, (5) TFRS 13: Fair Value Measurement, and (6) TFRS

16: Leases. To alleviate the impact of extremely high uncertainty from COVID-19 situation on management's judgements and estimates that might seriously affect entities' financial statements, TFAC provided some relief options for each standard, which largely affect accounting estimates (such as expected credit loss, fair value, value in use, and provision) that depend on future circumstances and might have significant impacts on the value of assets or liabilities (such as accounts receivable, debt and non-marketable equity securities, property, plant and equipment, investment property, intangible assets and goodwill, and deferred tax assets). Unlike the accounting guidance on temporary relief measures for additional accounting options to support companies affected byCOVID-19, the accounting guidance on temporary relief measures for entities (lenders) who assist receivables (debtors) affected by economic situations in Thailand was issued by TFAC to support the two guidance previously issued by BOT on February 28, 2020, and March 26, 2020, respectively. The accounting temporary relief measures for this guidance, which are mostly involved with categorization of financial assets using a three-stage model, and measurement of expected credit loss using the General approach in TFRS 9, are in accordance with those in BOT's guidance. Some key details related to accounting relief measures for each standard are shown in Table 3.

An empirical study that showed the effects of these relief measures in Thailand is the research article of TFAC's accounting temporary relief measures related to COVID-19 pandemic by Bungkilo & Tulardilok (2021). The results of Bungkilo & Tulardilok (2021) study indicated that in 2020, more than 60 percent of Thai non-financial listed companies chose to apply at least one of the accounting temporary relief measures. Specifically, loss companies, small companies (companies with low total assets) and highly leveraged companies (companies with high debt-to-assets ratio) were more likely to apply one of these relief measures. Moreover, loss companies, highly leveraged companies and companies with higher book-to-market ratio normally chose to apply these relief measures much more than those with profit, lower leverage, or lower book-to-market ratio.

The issuance of TFAC's accounting guidance on temporary relief measures related to COVID-19 pandemic in Thailand indisputably affects the quality of financial statements one way or another. Because these accounting relief measures are optional, not mandatory,

Table 3 TFAC's accounting relief measures

Considerations (Standard)	Relief Options
Deferred tax assets (TAS 12)	• Allows companies to exclude COVID-19-related information when estimating future taxable profits and its sufficiency for recognizing deferred tax assets (DTA).
Impairment of Assets (such as property, plant and equipment, investment property, goodwill and intangible assets) (TAS 36)	• Allows companies to overlook the impact of COVID-19 when assessing indications of impairment (for property, plant and equipment (PPE) or investment property (IP)). • Permits companies to disregard COVID-19-related information when testing the impairment (for goodwill and intangible assets with an indefinite useful life).
Onerous provisions (TAS 37)	• Allows companies to exclude COVID-19-related information when assessing any circumstance that might affect present obligations as a result of past events.
Expected Credit Loss using Simplified approach (TFRS 9)	• Allows companies to exclude forward-looking information when calculating expected credit loss using simplified approach.
Non-marketable equity securities (TFRS 9)	• Permits companies to measure investment in non-marketable securities in 2020 by using the fair value on January 1, 2020.
• Categorization of Debtors and receivables (TFRS 9) • Expected Credit Loss using General approach (TFRS 9)	• For non-NPL, companies can categorize these loans into stage 1, if debtors can fulfill all terms and requirements of the restructuring contracts (considered as a preemptive debt restructuring). • For NPL, companies can categorize these loans as performing loans, if debtors can fulfill restructuring contracts by making three consecutive payments in time. • Allows companies to give less weight to forward-looking information related to temporary crisis than historical information when measuring expected credit loss using the General approach.
Valuation of Debt securities (TFRS 13)	• Allows companies to give less weight to COVID-19-related information when measuring fair value of level 2 and level 3.
Valuation of Non-financial assets (such as property, plant and equipment, and investment property) (TFRS 13)	• Allows companies to exclude COVID-19-related information that might affect financial forecasts used in any valuation technique when measuring the fair value of non-financial assets.
Rent concessions (TFRS 16)	• Allows lessees not to account for the reduction in lease payments as a lease modification if the rent concession is a direct consequence of the COVID-19 pandemic.

some listed companies might not choose to apply any of these options. Thus, this raises some concerns about the quality of financial statements in terms of comparability that allows financial statement users to compare financial position and performance across time and across companies. Moreover, for financial statements that companies chose to apply at least one of accounting relief measures, financial statement users must read the notes to the financial statements carefully to make sure that they clearly understand the TFAC's accounting relief measures applied by the companies and realize the impact the expiry of these measures will have on financial statements after December 2020.

The COVID-19 Relief Measures for Business Entities in other countries

Italy

During the coronavirus pandemic, Italy became the most affected country in the world. On that account, the Italian government announced a stream of decrees to deal with this crisis. The "Cure Italy Decree" was introduced initially to fight against COVID-19 and strengthen the National Health Care System and economic support for households and businesses by implementing many stringent fiscal and corporate law measures, the "Liquidity Decree" to make sure that businesses received access to financing and liquidity by providing several financial measures, the "Relaunch Decree" issued during a soft lockdown to mainly restore the country's economy by lessening the stringent measures introducing in "Cure Italy" decree, the "Simplification Decree" to simplify the administrative proceeding, speed up bureaucratic processed, support the green economy and business activity and finally, the "August Decree" to support work and businesses with a focus on getting Italy moving and recovering from COVID-19 crisis economically and socially. According to Ministero dell'Economia e della Finanze (2020) a series of measures through these decree laws is generally arranged as followings; (1) suspensions, extensions, and postponements; (2) cancellation and reduction of taxes; (3) incentives and non-refundable grants; (4) support for

capitalization; (5) sector-specific measures; and (6) other measures. In addition, there are significant measures we would like to address. First of all, an extension of the short-term working scheme (as known as Cassa integrazione) is a measure commonly used in EU countries. It is an existing income support for people in employment in term of short-time allowances. Basically, companies applied to access to the following funds (depending on their conditions); the ordinary wage guarantee fund (CIGO), the extraordinary wage guarantee fund (CIGS), the derogatory guarantee fund (CID), solidarity contracts, and solidarity fund among which the wage integration fund (FIS). Due to the COVID-19 outbreak, the Italian government has allowed the utilization of CIGO and FIS for temporary suspensions of work or reductions of working hours. Employers can accede to CIGO and FIS for a maximum period of 14 weeks (Eurofound, 2021). State guarantee to provide liquidity to help businesses by granting guaranteed loans through SACE guarantee, guarantee for Cassa Depositi e Prestit (CDP), SME guarantee fund, and support for the internationalization of Italian businesses through co-insurance system. Then, several tax credits have been introduced aiming to relieve the costs of business especially a fixed cost like rent payment. Lastly, a suspension of depreciation and amortization that could affect the companies' financial statements. The measures and details are shown in table 4.

Table 4 Italy's government relief measures

Decrees	Relief Measures

Cure Italy	• The short-term working scheme: extending the use of CIGO, CID, and IFS
	  ◦ CIGO for a maximum duration of 14 weeks (can be up to 52 weeks).0
	  ◦ CIGS for a maximum duration of 24 months for business restructuring and 12 months for business crisis.
	  ◦ CID for a maximum duration of 9 weeks (Relaunch decree has allowed the companies with fewer than 5 employees to apply for this fund).
	  ◦ FIS for a maximum duration of 14 weeks.
	• Moratorium on loan and mortgage repayments for micro, SMEs, professionals, and self-employed workers who have suffered liquidity shortages.
	• Standard allowance to employers for a maximum duration of 9 weeks (stating emergency by a reason of COVID-19).

Liquidity	• State guarantee:
	  ◦ The SACE guarantee: enable banks and financial intermediaries to grant loan to companies of all sizes:
	    ▪ 90% coverage for companies with fewer than 5,000 employees and a turnover less than Euro 1.5 billion.
	    ▪ 80% coverage for companies with over 5,000 employees and a turnover between Euro 1.5-5 billion.
	    ▪ 70% coverage for companies with over 5,000 employees and a turnover over Euro 5 billion.
	  ◦ CDP guarantee: enable banks and financial intermediaries to grant loan to companies (SMEs and Mid-Caps) who do not benefit from SME guarantee fund.
	  ◦ The SME guarantee fund:
	    ▪ 100% coverage for a maximum amount of Euro 25,000 (not exceeding 25% of turnover).
	    ▪ 90% coverage for a maximum amount of Euro 5 million (companies with fewer than 499 employees).
	    ▪ 90% coverage for companies with turnover not exceeding Euro 3.2 million but can be combined with another guarantee granted from a third party to get 100% coverage.
	  ◦ Support for exports: co-insurance system to get insurance deriving from SACE and Italian state on a 10-90 percent.

Relaunch	• Tax incentives
	  ◦ Tax credits for rental: 60% for the monthly rent/lease/concession.
	  ◦ Tax credits for sanitization: 60% with a maximum of Euro 60,000.
	  ◦ Tax credits for workplace adaption: 60% with a maximum of Euro 80,000.
	  ◦ Tax credits for COVID-19 donations: 30% with a maximum of Euro 20,000.
	  ◦ Tax credits for recapitalization: 20%.
	  ◦ Tax breaks for firms.
	• Non-refundable grants for individuals whose business/self-employed work with a turnover not exceeding Euro 5 million and at least a 33% drop in revenues (a minimum amount is Euro 1,000 for individuals and Euro 2,000 for companies).
	  ◦ 20% for those with revenues not exceeding Euro 400,000.
	  ◦ 15% for those with revenues between Euro 400,000 – 1 million.
	  ◦ 10% for those with revenues between Euro 1 – 5 million.

Simplification	• Measures to facilitate company recapitalization to help Italian companies deal with their lack of liquidity and financial challenges by amending procedures, qualifications, or rules.
August	• Furlough arrangements to strengthen the previous schemes to support income for an additional 18 weeks. • Suspension of depreciation and amortization: the possibility for companies to prepare their financial statements to suspend fully or partially the obligation from reporting depreciation and amortization charges in the income statement. • Revaluation of business assets and equity investments: the possibility to re-valuate assets (tangible or intangible) only for civil law or accounting purposes with the acknowledgement of higher values.

In the matter of the accounting measures, Italy is another country that provides some accounting relief measures for business entities. In Italy, to support business entities on their liquidity, income, and equity, and to alleviate the risk of bankruptcies at the end of 2020, the Italian government continuously issued five relief measures from March to October 2022, which were (1) Furlough and wages subsidies, (2) Revenue allowance, (3) Rental charges, (4) Suspension of amortization charges, and (5) Revaluation of non-current assets. The first three relief measures were cash-based assistance that should be qualified as government grants and should be accounted for applying IAS 20: Accounting for Government Grants and Disclosure of Government Assistance, while the other two were accounting-based mechanisms that provided alternative options for business entities to suspend the recognition of depreciation (IAS 16: Property, Plant and Equipment) and amortization (IAS 38: Intangible Assets), and to adopt the revaluation model for tangible (IAS 16) and intangible assets (IAS 38) that according to the Italian GAAPs, the revaluation must be authorized by a special legislative intervention. Overall, the first four relief measures would help improve companies' liquidity and profitability, whereas the last one could solve the problem from equity depletion. There are two research papers studying benefits and drawbacks from Italian government's accounting relief measures. Buchetti, Parbonetti, & Pugliese (2021) studied the role of Italian public policies and accounting relief measures in the wake of the COVID-19 crisis. The results showed that with Italian government relief measures to support business entities, the number of companies facing bankruptcy risk decreased. Besides, the effects of suspension of depreciation and amortization in 2020 significantly improved net income of the companies that chose to apply the 4th relief measure. In case of the 5th relief measure, the results indicated that companies whose equity was below the legal threshold in 2019 or in the post-crisis period, normally tended to apply the revaluation model to offset equity depletion. Finally, the results also revealed that suspension of depreciation and amortization was the best solution in terms of cost-benefit analysis, while furlough and wage subsidies was the costliest one. Nevertheless, like those in Thailand, Buchetti, Parbonetti, & Pugliese pinpointed that the accounting temporary relief measures in Italy, especially, suspension of depreciation and amortization, and revaluation of tangible and intangible assets, unavoidably have negative impacts on the quality of financial statements. In case of Marchesi (2021), this research mainly studied the effects of Italian special revaluation law regarding the permission for Italian business entities to revalue their non-current assets in 2020. The results showed that this accounting relief measure gave good opportunities for business entities to increase the value of equity form revaluation surplus, decrease their leverage ratios such as Debt-to-Equity (D/E) ratio, and receive tax benefits from higher depreciation expense. However, Marchesi also indicated his concerns partially over risks of future impairment and comparability with company's financial strategy.

Some ASEAN countries: Singapore, Indonesia, and Malaysia

In accordance with some ASEAN countries like Singapore, Indonesia, and Malaysia, Singapore's, Indonesia's, and Malaysia's governments have enacted the stimulus packages responding to the Coronavirus crisis. The various measures have been implemented intending to reduce the spread of the virus and cushion the negative outcomes on their citizens and their economies. These measures have principally aimed at helping business to maintain their cash-flow, supporting households, and protecting employment so that countries productive capacity is preserved. Hopefully, it will drive a rebound in economic activity. For these three countries, we point out directly on measures for businesses and SMEs and relief measures for households and employment as stated in Inland Revenue Authority of Singapore (IRAS) (2021), Prime Minister's Office of Malaysia (2020), and International Labor Organization (ILO) (2020). Firstly, Singapore, the most developed country in ASEAN, has launched many packages; the first one to bolster the blow of COVID-19 on local businesses and workers, the second to support households and businesses, help workers stay employed, and help specific sectors (aviation, tourism, food services, land transport and arts & culture), the third to cushion the impact on local workforce and livelihood of workers, the fourth to create jobs, build skills for workers, boost transformation for enterprises, and strengthen resilience for community. Due to these goals, Singapore has used the job retention (JR) schemes as several of OECD countries. On the report of OECD (2020), these JR schemes supported a great deal of jobs, about tenfold increase during the financial crisis of 2007-2008. They have been one of the essential measures to maintain the employment and prevent layoffs from COVID-19 crisis

by reducing firms' labor costs and supporting the income of the workers whose hours are reduced. There are two outstanding JR schemes in Singapore called jobs support scheme (JSS) and wage credit scheme (WCS). The JSS grants wage support to employers to help them protect their local employees. The employers must use these grants responsibly and fairly if not, they may be denied employment support. While the WCS is a government co-funding to support business on wage increases. It is an existing scheme but during this crisis, Singaporean government has raised the level of co-funding by 5 percentage from the current ratio and the qualifying gross wage ceiling from $4,000 to $5,000. Another two schemes we would like to mention are job growth incentive (JCI), provides salary support to employers who increase their overall local workforce between September of 2020 to March of 2022 and rental support scheme (RSS), government cash payouts given directly to qualifying tenants and owner-occupiers who operate a business on their own property. Next, Indonesia government has raised the ceiling of deficit budget to handle COVID-19 and announced National Economic Recovery Program (PEN) for usage inthe following priority categories; healthcare sector, social protection program, business or taxation incentives, micro, small and medium enterprise (MSME), state-owned enterprise (SOE) & corporation, ministries & regional governments.

Interesting measures would be financial incentives to frontline medical workers to ensure their safety and security while they do their jobs and tax reliefs such as 100% income tax exemption for 6 months, reduction of corporate income tax and preliminary VAT refund for low-risk taxpayers/certain entities. Lastly, Malaysian government has continually offered economic stimulus packages; the first one is to bolster confidence, stimulate growth, and protect jobs, Prihatin Rakyat, which means it is concerned about the people, to protect people welfare, support small and medium enterprises (SMEs), strengthen the country's economy, and continue the first package measures, the additional Prihatin SME package is to assist micro, small and medium enterprises, STERS (short-term economic recovery plan) to empower people, propel businesses and stimulate economy, Kita Prihatin, Prihatin supplementary to help the bottom 40% income group, the middle 40% income group, local workers, and SMEs. There are several measures involving business entities for example, wage subsidy program to boost employee retention and minimize dismissals by providing affected employers 9 months wage subsidy of RM 600 for each employee, recruitment incentive program by giving cash/wage support to businesses for hiring workers, and special Prihatin grant of RM 3,000 for all eligible micro-SMEs. Other measures and details are shown in table 5.

Table 5 Government relief measures in Singapore, Indonesia, and Malaysia

Country	Relief Measures
Singapore	• Jobs support scheme (JSS): tax-exempt cash grant % of up to the first $4,600 gross monthly salary per local employee (only for Singapore citizens and permanent residents), JSS support for each employer depends on the tier of industry in which the employer operates as shown below.

JSS Tier	Oct 2019 -Aug 2020	Sept -Dec 2020	Jan – Mar 2021	Apr – Jun 2021	Jun – Sept 2021
1	75%	50%	50%	30%	10%
2	50%	30%	30%	10%	0%
3, 3A	30%	10%	10%	0%	
3B			0%		

There was enhanced JSS support of 10% for specific sectors from 22 Nov to 19 Dec 2021 such as tourism, F&B, retail, performing arts, and so on.
- Wage credit scheme (WCS): support businesses on transformation efforts and encourage sharing productivity gain with worker, government co-funding ratios for wage increases in 2019, 2020 were raised from 15% and 10% to 20% and 15%, respectively and remained at 15% in 2021.
- Jobs growth incentive (JGI): support businesses to expand local hiring by providing salary support;
  ◦ Up to 25% of first $5,000 for 12 months for each non-mature hire.
  ◦ Up to 50% of first $6,000 for 18 months for each mature hire.
- Rental support scheme (RSS): support businesses with rental costs by providing rental support for SMEs and NPOs (Non-profit organizations) with an annual revenue not exceeding $100 million who are either tenants or owner-occupiers of qualifying commercial property or operate based on qualifying commercial use.
- Enterprise financing scheme (EFS)
  ◦ SME working capital loan: increase the maximum loan quantum to $1 million with the government's risk share up to 90%.
  ◦ Trade loan: Singapore- based enterprises can borrow up to $10 million for financing trade needs with the government's risk share up to 90%.

Table 5 (Continue)

Country	Relief Measures

	• Rental waiver for permitted tenants in public properties: hawkers (5 months), commercial tenants (4 months) and industrial and office tenants (2 months).
	• Foreign worker levy (FWL) waiver: reduce the labor cost for employers who recruit foreign workers and get a FWL rebate of $750 per month (April - May 2020) from FWL paid in 2020 for each work permit or S pass holder.
	• Tax relief measures for business for year 2020:
	  ◦ 100% property tax rebate for qualifying commercial property.
	  ◦ 60% property tax rebate for integrated resorts.
	  ◦ 30% property tax rebate for all no-residential properties.
	  ◦ Corporate income tax rebate of 25% of tax payable capped at $15,000 for 2020.
	  o Tax deadline extension for individuals and businesses.

Indonesia	• Tax relief measures:
	  ◦ Reduction of corporate income tax: 22% for years 2020 and 2021, 20% for year 2022 onwards, with an additional 3% reduction for listed company with more than 40% public shares.
	  ◦ Preliminary VAT refund for low-risk taxpayers who submit an overpayment of tax VAT return for April to December 2020 and refund increases from IDR 1 billion to IDR 5 billion.
	  ◦ Exemption of income tax for employee with annual earnings not exceeding IDR 200 million.
	  ◦ Exemption of income tax on imports for export purposes.
	• Social protection program to assist economically vulnerable communities and improve people's welfare:
	  ◦ Family hope program (PKH), basic food cards, electricity discounts, cash social assistance, rice assistance, village fund cash assistance, internet quota subsidies for participants and students, pre-employment cards, and wage subsidy assistance.
	• Support for MSME through interest subsidy program for microcredit, MSME financing, fund placement program.
	• Financial incentives to medical workers:
	  ◦ Medical specialists: IDR 15 million per month.
	  ◦ Physicians and dentists: IDR 10 million per month.
	  ◦ Nurses: IDR 7.5 million per month.
	  ◦ Other medical staff members: IDR 5 million per month.

Malaysia	• Wage subsidy program:
	  ◦ Subsidize employers RM 600 per month for each employee earning less than RM 4,000 for 9 months with a maximum number of 200 employees.
	• Recruitment incentive program: cash incentive/wage support to businesses for hiring workers, incentive rate and condition vary for each group:
	  ◦ Apprenticeship: RM 800-1,000.
	  ◦ Worker less than 40 years old: 40% of monthly wages to employer.
	  ◦ Worker more than 40 years old: 60% of monthly wages to employer.
	  ◦ Unemployed: 40% of monthly wages to employer.
	  ◦ Vulnerable groups: 60% of monthly wages to employer.22
	• Special grant Prihatin (GKP): one-off financial assistance to qualified micro- SMEs (registered enterprises to the Companies Commission of Malaysia, annual revenue below RM 300,000, minimum of 5 employees).
	• Special relief facility (SRF) with an allocation of RM 10 billion by BNM (Central Bank of Malaysia) to help SMEs to meet cashflow needs.
	• Bantuan Prihatin Nasional (BPN): cash handout to the B40 lower income and M40 middle income groups;
	  ◦ B40 household: RM 2,600
	  ◦ M40 household: RM 1,600
	  ◦ B40 single: RM 1,300
	  ◦ M40 single: RM 800
	• One-off cash aid to workers in various fields; government pensioners, e-hailing drivers, single mothers, civil servants.
	• Micro financing schemes: a small business loans for micro enterprises and self-employed individuals.
	• Reductions of expenses: free internet, electricity discounts, public transportation subsidy, rental waiver/rent-free period, reduction of required contributions to the EPF (Employee Provident Fund).
	• Tax extensions, exemptions, incentives, postponements, reductions.

Accounting organizations in other ASEAN countries such as Singapore, Indonesia and Malaysia also issued some accounting considerations related to COVID-19 pandemic in terms of Financial Reporting Bulletins (FBR) (Singapore), press releases (Indonesia), and COVID-19-related guidance (Malaysia) but did not provide any accounting relief measure for their business entities.

In Singapore, Institute of Singapore Chartered Accountants (ISCA) (2020) approved FRB 2, FRB 5, FRB 6, FRB 6(Revised), FRB 7 and FRB 8 to provide accounting implications, generally to support COVID-19 temporary relief measures given by Singapore government. The FRB 2: Accounting implications arising

from COVID-19 for entities with 31 December 2019 financial reporting date, primarily concerned about the going concern assessment for SFRS(I) 1-1 Presentation of Financial Statement (IAS 1), and how to distinguish between adjusting and non-adjusting events at the end of 2019 for SFRS(I) 1-10 Event after the Reporting period (IAS 10). Other COVID-19-related FRBs which are FRB 5: COVID-19 Government Relief Measures: Accounting for Singapore property tax rebate from the perspective of the landlord and the tenant, FRB 6 and FRB 6 (Revised): COVID-19 Government Relief Measures: Accounting for the grant provided by the Singapore Government for wages paid to local employees under the Jobs Support Scheme, FRB 7: COVID-19 Government Relief Measures: Accounting for Rental Relief Framework for Small and Medium Enterprises (SMEs) and Non-Profit organizations (NPOs) from the perspective of the landlord and the tenant, and FRB 8: COVID-19 Government Relief Measures: Accounting for Foreign Worker Levy Waiver & Rebate, were issued to provide accounting guidance and key considerations on how to account for property tax rebate and rental rebate under section 6(8) of the property tax act, rental relief under rental relief framework, wage support under the Jobs Support Scheme (JSS), and foreign worker levy waiver & rebate, granted by the Singapore government. Certainly, these four FRBs relate to SFRS(I) 1-20 Accounting for Government Grants and Disclosure of Government Assistance (IAS 20), SFRS(I) 16 Leases (IFRS 16), and SFRS(I) INT 21 Levies (IFRIC 21).

In Indonesia, the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI) (Institute of Indonesia Chartered Accountants, 2020) issued some press releases due to the realization on the effects of high uncertainty resulting from the COVID-19 pandemic on the financial statement preparation. The four press releases comprise: (1) Press release-Impact of the COVID-19 pandemic on the implication of PSAK 8 Events after the reporting period and PSAK 71 Financial Instruments, (2) Press release-Impact of the COVID-19 pandemic on the implementation of PSAK 68 Fair Value Measurement, (3) Approval of the Exposure Draft (DE) amendment to PSAK 73 Renting-Rent Concessions related to COVID-19 after June 30, 2021, (4) Regular Tax Discussion KAPJ IAI-Impact of COVID-19 on PSAK 8 and PSAK 71, and (5) Press release-Impact of the COVID-19 pandemic on the implementation of ISAK 102 Decrease value of Murabahah receivables.

The first four press releases covered some

important considerations that are relatively similar to those in IFRSs, such as consideration of the concern regarding assumption in the preparation of the financial statements (IAS 1), distinguishment between adjusting and non-adjusting events (IAS 8) as at December 2019, the calculation of expected credit loss (IFRS 9), the measurement of fair value during the significant market volatility (IFRS 13), and lease concessions related to COVID-19 after June 30, 2021 (IFRS 16). However, the fifth one was press release concerning the impairment of Murabahah receivables which are only seen in the Islamic countries, and in sum, the press release pinpointed that business entities were required to continue to use accounting policies such as incurred losses or regulatory provisioning that have been implemented before 2020 if these approaches could provide relevant and reliable information. Moreover, when using incurred loss model, entities must cautiously use professional judgement when assessing the impact of COVID-19 and determining the amount of impairment of Murabahah receivables.

In Malaysia, Malaysian Accounting Standards Board (MASB) is also working closely with Malaysian government in monitoring developments in the COVID-19 pandemic and dealing with the impacts of high-uncertainty situations on financial statement preparation, especially in reconsidering accounting policies, judgements, and estimates. In 2020, Malaysian Accounting Standards Board (2020) issued some COVID-19-related guidance which were (1) MFRS 9 Financial Instruments: Expected Credit Loss Considerations, (2) Q&A requirements in MFRS that Malaysian reporting entities may need to consider in respect of the impacts of COVID-19, (3) Recognition of Revenue from Sale of Residential Property upon enactment of COVID-19 Bill 2020, and (4) Accounting for Covid-19-related rent concessions applying IFRS 16 Leases. In sum, the 1st, the 3rd, and the 4th guidance exclusively focused on the three important accounting issues regarding expected credit loss consideration (MFRS 9), revenue from contracts with customers (MFRS 15) related to the enactment of the temporary measures for reducing the impact of coronavirus disease 2019 (COVID-19) bill 2020, and COVID-19-related rent concessions (MFRS 16). Moreover, the 2nd guidance additionally contained much more accounting considerations covering almost all topics in the financial reporting standards. The MASB's accounting implications of the effects of COVID-19 ranged from MFRS 101 (IAS 1) concerning classifications of current

and non-current assets and liabilities, MFRS 102 (IAS 2) inventories, MFRS 112 (IAS 12) deferred tax assets and liabilities, MFRS 116 (IAS 16) property, plant and equipment, MFRS 119 (IAS 19) employee benefits, MFRS 120 (IAS 20) government grants, MFRS 123 (IAS 23) borrowing cost, MFRS 128 (IAS 28) investments in associates and joint ventures, MFRS 134 (IAS 34) interim reporting, MFRS 136 (IAS 36) impairment of non-financial assets, MFRS 137 (IAS 37) provisions, MFRS 138 (IAS 38) intangible assets, MFRS 140 (IAS 40) investment property, MFRS 2 (IFRS 2) share-based payments, MFRS 3 (IFRS 3) business combinations, MFRS 5 (IFRS 5) non-current assets held for sale and discontinued operations, MFRS 7 (IFRS 7) financial instrument disclosures, MFRS 8 (IFRS 8) operating segment reporting, MFRS 9 (IFRS 9) financial instrument, MFRS 13 (IFRS 13) fair value measurements, MFRS 15 (IFRS 15) revenue recognition and MFRS 16 (IFRS 16) lease accounting including COVID-19-related rent concessions. Overall, these publications contained many accounting considerations, which substantial details are not different from those announced by IFRS foundation. Table 6 shows summary of the accounting relief measures including accounting considerations related to the Coronavirus Disease 2019 in Italy, Singapore, Indonesia, and Malaysia.

substantially shrunk the economy worldwide. According to International Monetary Fund (2020), policy support by implementing fiscal, monetary, and financial market measures was needed to help economic activity normalize. Although, fiscal stimulus packages have been similarly used as a main tool, they have introduced different measures and differed in size among countries because of their economic conditions and how many sectors have been affected. Most of them are aiming to support affected households and businesses domestically and further ensures business continuity. Among various measures concerning business entities, there are some measures that could affect companies' tax activities and financial statement preparation. In spite of that, the accounting considerations and relief measures have been raised in response to the government relief measures. Different government relief measures lead to different accounting considerations and relief measures among countries, but most are complementing. Nevertheless, it is very crucial to point out that the accounting temporary relief measures issued by either governments or any accounting organizations should be approached and considered carefully on a rational basis by business entities. Moreover, when deciding to allow the exemption or modification of the accounting rules to safeguard business survival, governments and accounting

Table 6 Summary of the accounting relief measures including accounting considerations in Italy, Singapore, Indonesia, and Malaysia

Country	Accounting Relief Measures (R)/Accounting Considerations (C)
Italy	• Suspension of depreciation and amortization (R). • Revaluation of tangible and intangible assets (R).
Singapore	• Focus on concerns regarding assessment, how to distinguish between adjusting and non-adjusting events, government grants related to Singapore property tax rebate, wages paid by Singapore government to local employees under the Jobs Support Scheme and rental relief Framework, and foreign worker levy waiver & rebate (C).
Indonesia	• Focus on concerns regarding assumption, distinguishment between adjusting and non-adjusting events, the calculation of expected credit loss, the measurement of fair value, lease concessions and the impairment of Murabahah receivables (C).
Malaysia	• Cover almost all financial reporting standards and focusing on expected credit loss consideration, revenue from contracts with customers and COVID-19-related rent concessions (C).

Conclusion

Due to COVID-19, an unforeseen pandemic, almost every country in the world has been negatively affected. The first priority of government is to mitigate the spread of the virus and relieve the pressures on healthcare systems by enacting the strong protection measures such as lockdowns. However, these measures have adversely impacted the economic activity and

organizations around the world should weigh intensely between short-term and long-term consequences concerning the quality of financial statements in terms of informativeness and comparability of financial statements. As long as a coronavirus continues to grow, it would not only reflect how effective the ability of public authorities is to control the impacts but also reveal how adjusted businesses and people are to a new normal.

References

Bank of Thailand. (2020). *Government relief measures to alleviate the impacts of COVID-19.* Retrieved January 7, 2022, from https://www.bot.or.th/English/Monetary Policy/MonetPolicyComittee/MPR/BOX_MRP/BOX1_MPRMarch2020_COVID19.pdf

Bank of Thailand. (2021). *Financial Rehabilitation Measures to Support Business.* Retrieved January 7, 2022, from https://www.bot.or.th/broadcast/20210323-MediaB.mp4

Buchetti, B., Parbonetti, A., & Pugliese, A. (2021). Covid-19, corporate survival and public policy: The role of accounting information and regulation in the wake of a systemic crisis. *Journal of Accounting and Public Policy.* Retrieved November 10, 2021, from https://www.sciencedirect.com/science/article/pii/S0278425421001022

Bungkilo, D., & Tulardilok, T. (2021). Determinants of Adoption of Accounting Temporary Relief Measures of Thai Listed Companies affected by the COVID-19 Pandemic. *Journal of Accounting Profession, 17*(56), 5-28.

Deloitte Touche Tohmatsu Limited. (2021). *IFRS in Focus: Accounting considerations related to COVID-19.* Retrieved November 10, 2021, from https://www2.deloitte.com/mt/en/pages/audit/articles/mt-ifrs-in-focus-covid-19-accounting-considerations.html

Deloitte Touche Tohmatsu Limited. (2021). *IASB extends practical relief regarding COVID-19-related rent concessions.* Retrieved November 10, 2021, from https://www.iasplus.com/en/news/2021/03/ifrs-16

Ernst & Young Global Limited. (2021). *Accounting considerations of the coronavirus pandemic.* Retrieved November 10, 2021, from https://www.ey.com/en_gl/ifrs-technical-resources/accounting-considerations-of-the-coronavirus-pandemic-updated-april-2021

Eurofound. (2021). Short-time working allowances (Ordinary Wages Guarantee Fund – CIGO –, and Extraordinary Wages Guarantee Fund – CIGS –, Derogatory Wages Guarantee Fund - CID -, solidarity contracts, solidarity funds). *European Monitoring Centre on Changes.* Retrieved January 30, 2022, from https://www.eurofound.europa.eu/ it/observatories/emcc/erm/support-instrument/short-time-allowances-ordinary-wages-guarantee-fund-cigo-and-extraordinary-wages-guarantee-fund-cigs

Inland Revenue Authority of Singapore (IRAS). (2021). *Government Schemes.* Retrieved January 30, 2022, from https://www.iras.gov.sg/schemes

Institute of Indonesia Chartered Accountants. (2020). *Press release-Impact of the COVID-19 pandemic on the implication of PSAK 8 Events after the reporting period and PSAK 71 Financial Instruments.* Retrieved November 10, 2021, from http://iaiglobal.or.id/v03/berita-kegiatan/detailberita-1231-press-release-%E2%80%93-dampak-pandemi-covid19-terhadap-penerapan-psak-8-peristiwa-setelah-periode-pelaporan-dan-psak-71-instrumen-keuangan

Institute of Indonesia Chartered Accountants. (2020). *Press release-Impact of the COVID-19 pandemic on the implementation of PSAK 68 Fair Value Measurement.* Retrieved November 10, 2021, from http://iaiglobal.or.id/v03/berita-kegiatan/detailberita-1235-press-release-%E2%80%93-dampak-pandemi-covid19-terhadap-penerapan-psak-68-pengukuran-nilai-wajar

Institute of Indonesia Chartered Accountants. (2020). *Approval of the Exposure Draft (DE) amendment to PSAK 73 Renting-Rent Concessions related to COVID-19 after June 30, 2021.* Retrieved November 10, 2021, from http://iaiglobal.or.id/v03/berita-kegiatan/detailberita-1272=pengesahan-draf-eksposur-de-amendemen-psak-73-sewa-%E2%80%93-konsesi-sewa-terkait-covid19

Institute of Indonesia Chartered Accountants. (2020). *Regular Tax Discussion KAPJ IAI-Impact of COVID-19 on PSAK 8 and PSAK 71.* Retrieved November 10, 2021, from http://iaiglobal.or.id/v03/berita-kegiatan/detailberita-1251-regular-tax-discussion-kapj-iai--dampak-covid19-atas-psak-8-dan-psak-71

Institute of Indonesia Chartered Accountants. (2020). *Press release-Impact of the COVID-19 pandemic on the implementation of ISAK 102 Decrease value of Murabahah receivables.* Retrieved November 10, 2021, from http://iaiglobal.or.id/v03/berita-kegiatan/detailberita-1248-press-release-%E2%80%93-dampak-pandemi-covid19-terhadap-penerapan-isak-102-penurunan-nilai-piutang-murabahah

Institute of Singapore Chartered Accountants (ISCA). (2020). *FRB 2: Accounting implications arising from COVID-19 for entities with 31 December 2019 financial reporting date.* Retrieved November 10, 2021, from https://isca.org.sg/docs/default-source/default-document-library/tech/frb-2-on-accounting-implications-arising-from-covid-19-final.pdf

Institute of Singapore Chartered Accountants (ISCA). (2020). *FRB 5: COVID-19 Government Relief Measures: Accounting for Singapore property tax rebate from the perspective of the landlord and the tenant.* Retrieved November 10, 2021, from https://isca.org.sg/docs/default-source/default-document-library/tech/frb-5-acctg-for-sg-property-tax-rebate-covid-19.pdf?sfvrsn=76cbeeb7_0

Institute of Singapore Chartered Accountants (ISCA). (2020). *FRB 6: COVID-19 Government Relief Measures: Accounting for the grant provided by the Singapore Government for wages paid to local employees under the Jobs Support Scheme.* Retrieved November 10, 2021, from https://isca.org.sg/docs/default-source/default-document-library/tech/frb-6-acctg-for-jss-grant.pdf?sfvrsn=af071835_0

Institute of Singapore Chartered Accountants (ISCA). (2020). *FRB 6 (Revised): COVID-19 Government Relief Measures: Accounting for the grant provided by the Singapore Government for wages paid to local employees under the Jobs Support Scheme.* Retrieved November 10, 2021, from https://isca.org.sg/docs/default-source/default-document-library/tech/frb-6-revised-acctg-for-jss-grant-15-july.pdf?sfvrsn=f2c88182_0

Institute of Singapore Chartered Accountants (ISCA). (2020). *FRB 6 (Revised Sep 2020): COVID-19 Government Relief Measures: Accounting for the grant provided by the Singapore Government for wages paid to local employees under the Jobs Support Scheme.* Retrieved November 10, 2021, from https://isca.org.sg/docs/default-source/default-document-library/tech/frb-6-revised-sep-2020-acctg-for-jss-grant.pdf?sfvrsn=bba310b5_0

Institute of Singapore Chartered Accountants (ISCA). (2020). *FRB 7: COVID-19 Government Relief Measures: Accounting for Rental Relief Framework for Small and Medium Enterprises (SMEs) and Non-Profit organizations (NPOs) from the perspective of the landlord and the tenant.* Retrieved November 10, 2021, from https://isca.org.sg/docs/default-source/default-document-library/tech/frb-7-sme-rental-relief-framework-final.pdf?sfvrsn=c9168bfa_2

Institute of Singapore Chartered Accountants (ISCA). (2020). *FRB 8: COVID-19 Government Relief Measures: Accounting for Foreign Worker Levy Waiver & Rebate.* Retrieved November 10, 2021, from https://isca.org.sg/docs/default-source/fr-frb/frb-8---acctg-for-fwl-waiver-rebate-(final).pdf?sfvrsn=559e384a_2

International Federation of Accountants (IFAC). (2021). *Summary of COVID-19 Financial Reporting Considerations.* Retrieved November 10, 2021, from https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/summary-covid-19-financial-reporting-considerations

International Financial Reporting Standards (IFRS) Foundation. (2021). *IASB extends support for lessees accounting for covid-19-related rent concessions.* Retrieved November 10, 2021, from https://www.ifrs.org/news-and-events/news/2021/03/iasb-extends-support-covid-19-related-rent-concessions/

International Labor Organization (ILO). (2020). *Country policy responses: Indonesia.* Retrieved January 30, 2022, from https://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/---ilo-jakarta/documents/publication/wcms_758644.pdf

International Monetary Fund. (2020). April 2020: The Great Lockdown. *World Economic Outlook.* Retrieved January 30, 2022, from https://www.imf.org/en/Publications/WEO/Issues/2020/04/14/weo-april-2020

International Organization of Securities Commissions. (2021). *IOSCO Statement on Importance of Disclosure about COVID-19.* Retrieved November 10, 2021, from https://www.iosco.org/library/pubdocs/pdf/IOSCOPD655.pdf

KPMG International Limited. (2021). COVID-19 *Financial Reporting.* Retrieved November 10, 2021, from https://home.kpmg/xx/en/home/insights/2020/03/covid-19-financial-reporting-resource-centre.html

Malaysia Accounting Standards Board (MASB). (2020). *MFRS 9 Financial Instruments: Expected Credit Loss Considerations.* Retrieved November 10, 2021, from https://www.masb.org.my/pdf.php?pdf= MFRS9_ECL_COVID19_25Mar.pdf&file_path=pdf_file

Malaysia Accounting Standards Board (MASB). (2020). *Q&A requirements in MFRS that Malaysian reporting entities may need to consider in respect of the impacts of COVID-19.* Retrieved November 10, 2021, from https://www.masb.org.my/pdf.php?pdf=QandA_COVID_19_impacts_v4website.pdf&file_path=pdf_file

Malaysia Accounting Standards Board (MASB). (2020). *Recognition of Revenue from Sale of Residential Property upon enactment of COVID-19 Bill 2020.* Retrieved November 10, 2021, from https://www.masb.org.my/pdf.php?pdf=Recognition%20of%20Revenue%20from%20Sale%20of%20Residential%20Property%20upon%20enactment%20of%20Covid19%20Bill%202020.pdf&file_path=pdf_file

Malaysia Accounting Standards Board (MASB). (2020). *Accounting for covid-19-related rent concessions applying IFRS 16 Leases.* Retrieved November 10, 2021, from https://www.ifrs.org/content/dam/ifrs/supporting-implementation/ifrs-16/ifrs-16-rent-concession-educational-material.pdf

Marchesi, A. (2021). The Revaluation Decision for Fixed Assets After the Covid-19 Crisis: The Italian Case. *Strategies in Accounting and Management.* Retrieved January 10, 2022, from https://crimsonpublishers.com/ siam/ pdf/ SIAM.000543.pdf

Ministero dell'Economia e della Finanze. (2020). *The Main Fiscal Measures Adopted by the Italian Government.* Retrieved January 30, 2022, from https://www.mef.gov.it/en/covid-19/The-main-fiscal-measures-adopted-by-the-Italian-Government/

Moscariello, N., & Pizzo, M. (2022). Practical expedients and theoretical flaws: the IASB's legitimacy strategy during the COVID-19 pandemic. *Accounting, Auditing & Accountability Journal, 35*(1), 158-168.

Narayan, P.K., (2021). COVID-19 research outcomes: An agenda for future research. *Economic Analysis and Policy, 71*(2021), 439-445.

Organization for Economic Co-operation and Development: OECD. (2020). *Job retention schemes during the COVID-19 lockdown and beyond.* Retrieved January 7, 2022, from https://www.oecd.org/coronavirus/policy-responses/job-retention-schemes-during-the-covid-19-lockdown-and-beyond-0853ba1d/

Padhan, R., & Prabheesh, K.P., (2021). The economics of COVID-19 pandemic: A survey. *Economic Analysis and Policy, 70*(2021), 220-237.

PricewaterhouseCoopers LLP. (2021). *COVID-19 Accounting implications.* Retrieved November 10, 2021, from https://www.pwc.com/gx/en/services/audit-assurance/ifrs-reporting/accounting-implication-coronavirus.html

Prime Minister's Office of Malaysia. (2020). *Benefits of Government Initiatives.* Retrieved January 30, 2022, from https://www.pmo.gov.my/2020/08/benefits-of-government-initiatives/

Teixeira, A. (2021). Accounting for lease-lessons from COVID-19. *Pacific Accounting Review, 33*(2), 238-245.

Thailand Federation of Accounting Professions (TFAC). (2020). *Explanation on the adoption of Thai Financial Reporting Standards after the end of the accounting guidance on temporary relief measures for additional accounting options to support companies affected by coronavirus disease in 2019 (COVID-19).* Retrieved November 10, 2021, from https://www.tfac.or.th/upload/9414/MTEzD7L5j0.pdf

Thailand Federation of Accounting Professions (TFAC). (2020). *Examples of understanding in the accounting guidance on temporary relief measures for the additional accounting options to support companies affected by coronavirus disease in 2019 (COVID-19).* Retrieved November 10, 2021, from https://acpro-std.tfac.or.th/uploads/files/IE_Covid19.pdf

Thailand Federation of Accounting Professions (TFAC). (2020). *The announcement by Thailand Federation of Accounting Professions (No. 17/2020) of the accounting guidance on temporary relief measures for entities (lenders) who assist receivables (debtors) affected by economic situations in Thailand.* Retrieved November 10, 2021, from https://www.tfac.or.th/upload/9414/WBa6GdLGKx.PDF

Thailand Federation of Accounting Professions (TFAC). (2020). *Covid-19-Related Rent Concessions.* Retrieved November 10, 2021, from https://acpro-std.tfac.or.th/uploads/files/EweBgu9qCv.pdf

World Health Organization. (2020). *WHO Timeline-COVID-19.* Retrieved November 10, 2021, from https://www.who.int/news/item/27-04-2020-who-timeline---covid-19

World Health Organization. (2022). *WHO Coronavirus (COVID-19) Dashboard.* Retrieved January 11, 2022, from https://covid19.who.int/

Book Review: Air Cargo Management: Air Freight and the Global Supply Chain

Glenn Baxter

School of Tourism and Hospitality Management, Suan Dusit University, Huahin Prachaup Khiri Khan, Thailand, 77110
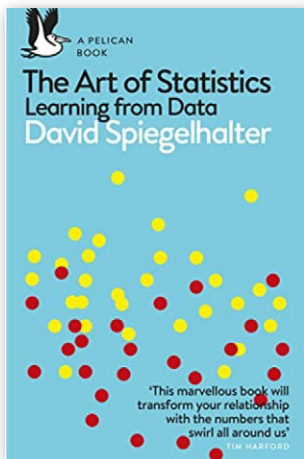
Book Title:	Air Cargo Management: Air Freight and the Global Supply Chain (2nd ed).
Author:	Michael Sales
Publication Date:	2017
Publisher:	Routledge (United Kingdom)
ISBN:	978-1-138-65954-4

Air-cargo transportation has now become increasingly important for global logistics systems (Wen, Xu, Choi & Chung, 2020). As a result, air cargo is a critical part of modern-day supply chains because it provides efficient and timely delivery of typically time sensitive products (Chen & Jiang, 2020). International airlines - like other third-party service providers – now conduct their business not simply within marketplaces but also within corporately structured supply chains reflecting particular logistics functions and spatial pathways (Robinson, 2005). Air cargo is defined as "anything carried in an aircraft except for mail or luggage carried under a passenger ticket and baggage check but including baggage shipped under an airway bill or shipment record" (Hui, Hui & Zhang, 2004).

In this book, the author, Michael Sales, provides a comprehensive overview of the global air cargo industry. This book consists of seventeen chapters. First, the preliminary section outlined the importance of the air cargo mode for international trade and this is followed by a section explaining how air cargo works. This introductory text helps set the context for what follows in the remainder of the book.

Chapter 1: The Air Freight Supply Chain. This chapter provides a comprehensive overview of the air cargo industry actors, the air freight process, industry documentation, and the role of surface transport modes and airports in air cargo supply chains.

Chapter 2: The Viability of Air Freight. The chapter discusses the factors that shippers must consider when considering shipping their consignment(s) by the air cargo mode.

Chapter 3: A Brief History of the Air Freight Industry. This chapter takes the reader through the historical development of the air freight industry starting with the birth of air cargo in 1911 through to the current air freight market. Readers will gain an understanding of the key conventions, the development of aircraft unit load devices, electronic systems, and humanitarian and relief charter flights. The chapter concludes with suggested additional reading and self-reflection review questions. Aircraft unit load devices, or ULDs, are pallets and containers which are used to carry air cargo, mail and passenger baggage on wide-body passenger and freighter aircraft (Baxter & Kourousis, 2015; Lu & Chen, 2011).

Chapter 4: Airports: The Vital Connection. This chapter provides insights into the function of airports as the key link between flights and the markets they serve.

Chapter 5: Ground Handling and IT Systems for Cargo Processing. The air cargo supply chain is responsible for articulating the flows, both physical and documentary, of air cargo consignments from their origin to their destination (Larrodé, Muerza & Villagrasa, 2018). One of the key actors in the air cargo supply chain is the air cargo terminal operator (Chen & Chou, 2006; Chen, Chang & Chou, 2008; Rong & Grunow, 2009). For the global movement of air cargo from an airport to an airport, the air cargo terminal is a key success factor for the terminal operator's client airlines, and hence, for the quality of air cargo transportation provided (Rodbundith, Suthiwartnarueput & Pornchaiwiseskul, 2019). Air cargo terminals are facilities in which individual air cargo consignments are processed into cargo loads ready for loading onto an airline's aircraft and, following transport to their destination, are broken down again into individual shipments for delivery to the ultimate customer (Chinn & Vickers, 1998). This chapter provides details of the role of cargo terminal operators, the International Air Transport Association e-freight initiative, Cargo-IQ, aircraft unit load devices, loose air cargo, dangerous goods, and dangerous goods training.

Chapter 6: Cool Logistics: Food – Flowers – Medicines. This chapter explains cool chain logistics and the role of the air cargo mode in cool logistics chains.

Chapter 7: Animals by Air. This chapter explains the carriage of animals by air and includes an overview of the relevant regulatory framework.

Chapter 8: Security: Keeping Cargo Safe. Following the September 11, 2001 terrorist attacks in New York and Washington, various types of air cargo security measures have been put in place by national governments (Elias, 2007; Peterson & Treat, 2008; Salter, 2008). The purpose of these security measures is to mitigate: (1) the risks associated with placing air cargo on passenger and all-cargo aircraft; and (2) the high level of access to aircraft during cargo operations (Elias, 2007). International, regional, and national authorities have implemented a series of standards that specify various procedures and security measures to be put into practice to ensure the security of air transport (Glässer, Rastkar & Vajihollahi, 2008). The International Civil Aviation Organization (ICAO) provides guidelines at the international level which are defined in Annex 17 to the 1944 *Chicago Convention on International Civil Aviation* (International Civil Aviation Organization, 2011). In order to synchronize the operations amongst various countries in a region, regional authorities have also introduced security standards and regulations. This chapter explains the importance of air cargo security screening and the important role played by National Customs Agencies role in assessing the risks of air cargo consignments.

Chapter 9: Outsourcing: The Charter Broker. In the global air cargo industry, non-scheduled or chartered flights are typically arranged through a charter broker. This chapter explains the role of the charter broker and discusses how this industry segment has changed over time.

Chapter 10: Air Freight to the Rescue: Care by Air When Disaster Strikes. When a disaster occurs and human lives are at risk, a rapid response is essential, and air cargo plays a key role in speeding supplies and services to the places where they are needed. These services are governed by the rules of humanity, neutrality, impartiality, and independence (Sales, 2017). This chapter presents an overview of the role of the air cargo mode in transporting disaster relief goods.

Chapter 11: Aircraft: The Role of Freighters – Past – Present and Future. Freighter aircraft play a very significant role in the global air cargo industry by providing sustained economic gains both to a local community in jobs and to a country's global trade (Hailey, 2017). As a result, the services provided by freighter services has become vital to the global economy (Baxter, Srisaeng & Wild, 2018; Davies, 2013). Freighter services are operated by dedicated all-cargo airlines, the integrated carriers, and by the combination airlines, for example, Cathay Pacific Airways and Singapore Airlines. This chapter examines freighter aircraft fleets, the

provision of aircraft, crew, maintenance, and insurance freighter aircraft leases, air freight charters, freighter conversions, and freighter aircraft retirements. The chapter also explains the importance of jet fuel costs for airlines. Jet fuel accounts for the major share of an airline's energy consumption (Baxter, 2021). Furthermore, jet fuel typically represents the highest cost for an airline (Turner & Lim, 2015; Vasigh & Rowe, 2020).

Chapter 12: Heavy Lift Transportation. An important air cargo market segment is the carriage of over-size cargo. This chapter explains the transportation of over-sized and heavy cargo and describes the process that underpins the safe and efficient movement of oversize and very heavy air cargo consignments.

Chapter 13: Express and Mail: Fast and Faster. The integrated carriers – DHL Express, FedEx, and United Parcel Service (UPS) are now a major and growing part of the global air cargo industry. The growth of the world's integrated carriers over the past three decades has been most extraordinary. These carriers offer door-to-door services usually in accordance with time-definite service standards (Ashford, Stanton, Moore, Coutu & Beasley, 2013). These carriers are not only extensive users of information networks; they also make use of very diverse transport networks (Button & Stough, 2000). The integrators 'integrate' the air and ground service functions performed by airlines, international air freight forwarders, and other associated service providers (Dempsey & Gesell, 1997). This chapter examines the integrated carriers, the major postal administrations, and the air courier business.

Chapter 14: Technology in Air Freight: The Impact of Technology on the Air Freight Process. Air cargo logistics is information intensive (Leung, Cheung & Van Hui, 2000). Furthermore, there is increasing value being placed by shippers on full-service, integrated door-to-door air cargo services, which most importantly includes the physical product and information flows. The provision of information is indeed critical (Hebert, Chen & de Gozzaldi, 1998). Thus, it has become an extremely important requirement in the air cargo business for shippers, buyers, and agents to be able to track and monitor the safety, status location and delivery time of the shipment (Zhang, Van Hui & Leung, 2004). Most airlines heavily involved in air cargo transportation have developed cargo computer systems that are designed to enhance efficiency and deal with the problems created by the large number of participants in air cargo supply chains (Nelms, 1999). This chapter explains the role of information technology and IT systems in the air freight process, the evolution of air freight related technology and air freight industry related information technology initiatives.

Chapter 15: The Environment: The Challenge of Noise and Pollution. This chapter explains the impact of aviation emissions on the environment, the use of alternative fuels, which are seen as the best option to reduce the industry's carbon footprint, and the policies introduced by governments to combat climate change. As an important element of global economy, carbon reduction in the aviation industry is urgent and pressing issue (Sun, Tian, Li, & Zhou, 2021). Consequently, there has been growing pressure for the air transportation industry to reduce its greenhouse gas (GHG) emissions (Bows-Larkin, Mander, Traut, Anderson, & Ruth Wood, 2016; Sgouridis, Bonnefoy & John Hansman, 2011). This is because the aviation industry generates a substantial carbon footprint (Ahmad, Xu, Greening, & Ouenniche, 2019; Filimonau, Mika, & Pawlusinski, 2018).

Chapter 16: Crime in Air Logistics. This chapter explains the various types of crimes committed in the air logistics industry.

Chapter 17: Careers in Air Freight. This chapter explains the types of employment opportunities in the air freight industry.

Epilogue: This chapter outlines the views of an industry expert on the challenges confronting the global air freight industry, the regulatory approach, the impact of changes in manufacturing processes, the future of air freight forwarding, and future career opportunities in the industry.

The end-matter consists of the Freedoms of the Air, a glossary of key terms used in the air freight industry, and an index.

In summary, the book is very well written and organized. It is informative, illustrative, and provides excellent insights into the key aspects of the global air freight industry. The book includes many case studies, industry expert insights, and photographs that help illustrate the points being made. A strength of the book is that includes several research questions at the end of each chapter to help the reader assess their grasp of the topic. The book is an ideal reference source for industry professionals, air freight policy makers, and for students studying air freight and its role in supply chains and who may decide to make their career in the industry. For all these groups this textbook is highly recommended.

References

Ahmad, S., Xu, B., Greening, P., & Ouenniche, J. (2019). Public attitude towards aviation biofuels: A pilot study findings. In *Proceedings of the International Conference on Applied Energy 2019*. Västerås, Sweden (pp. 1-4). Paper ID: 0958.

Ashford, N.J., Stanton, H.P.M., Moore, C.A., Coutu, P., & Beasley, J.R. (2013). *Airport operations* (3rd ed.). New York: McGraw-Hill.

Baxter, G. (2021). An assessment of Singapore Airlines environmentally sustainable energy management. *International Journal of Environment, Agriculture, and Biotechnology, 6*(6), 219-233

Baxter, G., & Kourousis, K. (2015). Temperature controlled aircraft unit load devices: The technological response to growing global air cargo cool chain requirements. *Journal of Technology Management & Innovation, 10*(1), 157-172.

Baxter, G., Srisaeng, P., & Wild, G. (2018). The role of freighter aircraft in a full-service network airline air freight service: The case of Qantas Freight. *Magazine of Aviation Development, 6*(4), 28-51.

Bows-Larkin, A., Mander, S.L., Traut, M.B., Anderson, K.L, & Ruth Wood, F. (2016). Aviation and climate change – The continuing challenge. In R. Argarwal, F. Collier, A Schäfer, A. Seabridge, R. Blockley & W. Shyy (Eds.), *Green aviation*. Chichester: John Wiley & Sons.

Button, K.J., & Stough, R. (2000). *Air transport networks: Theory and policy implications*. Cheltenham: Edward Elgar Publishing.

Chen, C.H., & Chou, S.Y. (2006). A BSC framework for air cargo terminal design: Procedure and case study. *Journal of Industrial Technology, 22*(1), 1-10.

Chen, C.C., Chang, Y.H., & Chou, S.Y. (2008). Enhancing the design of air cargo transportation services via an integrated fuzzy approach. *Total Quality Management & Business Excellence, 19*(6), 661-680.

Chen, Z., & Jiang, H. (2020). Impacts of high-speed rail on domestic air cargo traffic in China. *Transportation Research Part A: Policy and Practice, 142,* 1-13.

Chinn, R.W., & Vickers, K. (1998). Automated air cargo handling systems. Systems Engineering of Aerospace Projects, Digest number 1998/249. *IEEE Colloquium,* 1-9.

Davies, H. (2013). Freighter conversions. *Aircraft Technology, 126,* 50-54.

Dempsey, P.S., & Gesell, L.E. (1997). *Air transportation: Foundations for the 21st century*. Chandler: Coast Aire Publications.

Elias, B. (2007). *CRS Report for congress: Air cargo security*. Congressional Research Service Report RL32022. Washington: United States Congress.

Filimonau, V., Mika, M., & Pawlusinski, R. (2018). Public attitudes to biofuel use in aviation: Evidence from an emerging tourist market. *Journal of Cleaner Production, 172,* 3102-3110.

Glässer, U., Rastkar, S., & Vajihollahi, M. (2008). Modeling and validation of aviation security. In H. Chen & C.C. Yang (Eds.), *Intelligence and security informatics*. Heidelberg: Springer.

Hailey, R. (2017). Freighters need a home. *Freighters World, December,* 5.

Hebert, L.M., Chen, J.P., & de Gozzaldi, S. (1998). Information must fly with air cargo. *Transportation & Distribution, 39*(4), 115-118.

Hui, G.W.L., Hui, Y.V., & Zhang, A. (2004). Analysing China's air cargo flows and data. *Journal of Air Transport Management, 10*(2),125-135.

International Civil Aviation Organization. (2011). *Annex 17 to the Convention on International Civil Aviation, Security: Safeguarding International Civil Aviation Against Acts of Unlawful Interference* (9th ed.). Montreal: ICAO.

Larrodé, E., Muerza, V., & Villagrasa, V. (2018). Analysis model to quantify potential factors in the growth of air cargo logistics in airports. *Transportation Research Procedia, 33,* 339–346.

Leung, L.C., Cheung, W., & Van Hui, Y. (2000). A framework for a logistics E-commerce community network: The Hong Kong air cargo industry. *IEEE Transactions on Systems, Man, and Cybernetics-Part A: Systems and Humans, 30*(4): 446-455.

Lu, H.A. & Chen, C.Y. (2011). A time-space network model for unit load device stock planning in international airline services. *Journal of Air Transport Management, 17*(2), 94-100.

Nelms, D.W. (1999). Close, but no cigar. *Air Transport World, 36*(9), 75-77.

Peterson, J., & Treat, A. (2008). The post 9/11 framework for cargo security. *Journal of International Commerce and Economics, 2*(1), 1-30.

Robinson, R. (2005). Shipping networks, liner shipping strategies and competitive advantage: An analytical framework. In K. Cullinane (Ed.), *Research in transportation economics*. Amsterdam: Elsevier.

Rodbundith, T., Suthiwartnarueput , K., & Pornchaiwiseskul, P. (2019). A study of criteria for air cargo terminal classification model. *International Journal of Logistics Systems and Management, 33*(4), 543-567.

Rong, A., & Grunow, M. (2009). Shift design patterns for freight handling personnel at air cargo terminals. *Transportation Research Part E: Logistics and Transportation Review, 45*(5), 725-739.

Sales, M. (2017). *Air cargo management: Air freight and the global supply chain* (2nd. ed.). Abingdon: Routledge.

Salter, M.B (2008). Political science perspectives on transportation security. *Journal of Transportation Security, 1*(1), 29-35.

Sgouridis, S., Bonnefoy, P.A., & John Hansman, R. (2011). Air transportation in a carbon constrained world: Long-term dynamics of policies and strategies for mitigating the carbon footprint of commercial aviation. *Transportation Research Part A: Policy and Practice, 45*(10), 1077-1091.

Sun, L., Tian, Z., Li, K., & Zhou, X. (2021). Carbon emissions of civil airports in China Mainland and primary matching with carbon storage sinks. *Proceedings of the International Conference on Applied Energy, Thailand*. Paper ID: 526

Turner, P.A., & Lim, S.H. (2015). Hedging jet fuel price risk: The case of U.S. passenger airlines. *Journal of Air Transport Management, 44-45,* 54-64.

Vasigh, B., & Rowe, Z.C. (2020). *Foundations of airline finance: Methodology and practice* (3rd ed.). Abingdon: Routledge.

Wen, X. Xu, X., Choi, T.M., & Chung, S.H. (2020). Optimal pricing decisions of competing air-cargo-carrier systems—Impacts of risk aversion, demand, and cost uncertainties. *IEEE Transactions on Systems, Man, and Cybernetics: Systems, 50*(12), 4933-4947.

Zhang, A., Van Hui, Y., & Leung, L. (2004). Air cargo alliances and competition in passenger markets. *Transportation Research Part E: Logistics and Transportation Review, 40*(2), 83-100.

Guidelines for Writing and Submitting Original Manuscripts for Publication in Journal of Multidisciplinary in Social Sciences

Journal of Multidisciplinary in Social Sciences is an academic publication that aims to publish manuscripts such as original articles, review articles, and book reviews concerning multidisciplinary knowledge related to the field of humanity and Social Science and other related fields. The journal is published thrice annually. All manuscripts accepted for publication are copyrighted by Suan Dusit University; reproduction, in whole or in part, requires written approval from Suan Dusit Unversity. Excluding errors incurred during the printing process, all content contained within articles is the author's responsibility.

Publication Process

1. The journal accepts original manuscripts for consideration, from January to December.

2. The editorial board adjourns to consider the merits or submitted manuscripts and the scope of the journal. During this phase the integrity and accuracy of the manuscripts content is assessed.

3. An editorial letter is issued to the author for manuscripts that the editorial board deems inappropriate for publication. If the editorial board approves the manuscripts, an editorial letter will be sent to the author and the article will be subjected to peer review.

4. Articles that are deemed appropriate for publication are subjected to peer review by a panel of three experts in the appropriate field. In order to be deemed appropriate for publication, an article must be by recommended two of the three experts.

5. The qualitative assessments of the expert panel returned by the manuscript's author. The author is expected to make the appropriate alterations indicated by the experts' feedback.

6. The author returns the edited document; the editorial staff examines the changes to make sure they are congruent with the experts' recommendations as well as the journal format.

7. The revised version is granted the University's recognition of "Accepted" for publication status with the Journal of Multidisciplinary in Social Sciences Stamp on every page. Information regarding publication status (Accepted) is located on the journal's website (http/ research dusit ac.th/new/e-Journal)

8. The editorial tearm conducts an accuracy check for all articles before sending the manuscripts to the printer to create a draft journal issue.

9. The editorial board conducts a review of the draft journal issue before publication on the journal's website (http://research.dusit.ac.th/new/e-Journal). Suan Dusit University will place their official seal of approval on each page of the manuscript and to verify before formal publication.

10. Upon approval by each author, the final version of the journal will be published as a online publication, accessible on website (http://research.dusit.ac.th/new/e-Journal).

Publication Criteria

1. The original manuscript is concise and interesting to the academic community.

2. The content of the manuscript represents quality and theory of the discipline and also possesses knowledge with practical applications.

3. The manuscript's content is consistent with the aim and scope of the journal.

4. Manuscripts submitted to Journal of Multidisciplinary in Social Sciences must not have been published previously in or actively involved in the publication process of another journal.

5. All content within the manuscript must be the product of the author himself. Any use of intellectual property within must be appropriately credited to its original authors.

6. The author must comply with the writing style established by Journal of Multidisciplinary in Social Sciences.

7. There are four levels of assessments given to reviewed manuscripts:
 7.1 Requires minor or no revisions prior to publication.
 7.2 Requires moderate revisions prior to publication.
 7.3 Requires intensive editing and revisions followed by a future evaluation.
 7.4 Unsuitable for publication
  In order to be assigned the "Accepted" status, an article must be assessed as "Requires minor or no modification prior to publication" by two of the three experts from the peer review process.

Formatting Guidelines

  It is the author's responsibility to format manuscripts to the standards of Journal of Multidisciplinary in Social Sciences. The details of format style are contained herein,

 1. Format
  1.1 Single page printing on A4 paper with a width of 19 cm and height of 26.5 cm. The vertical and horizontal spacing from the margins must be 3.5 cm and 2.5 cm, respectively.
  1.2 Typefaces and layout: English must be typed using TH SarabunPSK using Microsoft word. Specific font format guidelines are as follows.
   1.2.1 The header contains the page number, aligned on the right side, in 12 pt. font.
   1.2.2 The title in English languages must be 16 pt. font, bolded, and center aligned. The title should not exceed two lines of text.
   1.2.3 The author's name in English language must be typed 14.5 pt. font and centered below the title. Asterisks (*) should proceed the authors' names which is correspond to the appropriate author.
   1.2.4 Affiliations should match each author with their appropriate affiliated institutions and organizations. In case of different affiliations, superscript numbers should follow the surname1 and affliation1.
   1.2.5 A footnote must be placed on the first page of the article with the text "*Corresponding Author", the next line of text should contain "e-mail", and the final line "**Affiliations" which specifies funding sources and agencies, for example "This research was supported by research grants from Suan Dusit University".
   1.2.6 "Abstract" in English must be 14.5 pt. font, bolded, left aligned, and placed below the Thai keywords section. Abstract text must be 14 pt. font, with 1 tab indentation from left and right margins.
   1.2.7 "Keywords:" should appear in English language in 14.5 pt. font, placed beneath the English abstract text and be aligned with the left margin. English keywords must be 14 pt. font, and should not exceed four words. Each keyword should be separated by a comma (,) and space.
   1.2.8 Regardless of language choice, the main text headings used throughout the paper must be 14.5 pt. font, bolded, and aligned with the left margin.
   1.2.9 Bulleted items must appear as 14 pt. font, bolded, and be indented 1.5 tabs from the left margin.
   1.2.10 Body text must appear as 14 pt. normal font, and be indented 1 tab from the left and right margins.
   1.2.11 "References" must be 14.5 pt. font, bolded, and be aligned with the left margin. Individual entries must be 14 pt. font and should follow American Psychological Association (APA) formatting guidelines. Any lines of text for a single entry that exceed the first line should use a "hanging indent" of 1.5 tabs from the left margin.
   1.2.12 Authors' names in Thai must be 14.5 pt. font, bolded and be aligned with the left margin. Name should contain Mr., Mrs. and academic title for each author. Affiliations should be below in both Thai and English as 14 pt. font. An address must be listed for each author.
  1.3 An appropriate page length for publication in the Journal is approximately 15 pages.

2. Citing

Should follow American Psychological Association (APA) formatting guidelines. Guidelines for references can be found on the journal's website: http//research dusit ac.th/new/th/pr/

3. Ordering of Titles in Journal of Multidisciplinary in Social Sciences

The written manuscript may contain only English. The content should be easy to understand and clear. If the author uses abbreviation, full word must appear before any abbreviation.

3.1 The title should be brief, the length should not exceed 100 characters.

3.2 The authors if there are more than six authors only the first author is listed, followed by "et al."

3.3 Affiliated entities associated with the author should appear in English languages.

3.4 The abstract must be written in English language. The abstract should briefly summarize the research and not exceed 250 words or 15 lines of text.

3.5 The "Keywords" section must contain no more than four keywords that allow for appropriate searching and selection based upon the article's topic.

3.6 The "Introduction" section should provide background information relevant to the research and provide information regarding the manuscript's content.

3.7 A statement of purpose should accompany the article to explicitly state the purpose of the study.

3.8 The framework clarifies the dependent and independent variables examined in the study.

3.9 The "Methodology" section delineates the procedures, how the research was conducted, sampling method (i.e. simple random samples) and population, and the creation and development of research tools used for data collection and analysis.

3.10 The "Results" section presents data obtained during the research and may be displayed as tables, graphs, illustrations, and accompanying explanations. Tables should be not have left and right borders and are normally black and white printed. No more than five tables should be present in the "Results" section. Pictures within the section should be clear and use simple black and white coloring with an accompanying caption, the author wishes to use colors for any item they may do so; however, the author will be responsible for the additional costs of color printing.

3.11 The "Discussion" section should include a summary of the findings and address whether or not the data support the research hypothesis and compare research findings to other similar research works.

3.12 The "Suggestions" section should provide recommendations for the application of the current work as well as potential areas for future research inquiries.

3.13 A final section should include contact information, address and e-mail, for each author. The list of authors should match the same order presented below the title on the title page.

Sending Original manuscript

1. Compose the manuscript using the format of the Journal of Multidisciplinary in Social Sciences.
2. Send the manuscript via the R-Sytem research database website http://research.dusit.ac.th/r-system.

Journal of Multidisciplinary in Social Sciences Publication Ethics

Editorial Regulations

• The duty of editors is to consider and evaluate the submitted manuscripts related to field of the multidisciplinary body of knowledge in Social Sciences based on the content only. The ethnicity, country of origin, gender, sexual orientation, political affiliation, or religious belief of authors will have nothing to do with the editor's decision.

• The editors shall not share the information about the submissions to anyone except the authors, reviewers and JMSS staffs throughout the processes.

• Editors always make sure the manuscript has no substantial vested interests authors or affiliated organizations.

• It is the duty of editorial staff to assure that the manuscript has been peer-reviewed by at least two reviewers in the field of Social Sciences or other related field appropriate for each manuscript. The editorial staffs also have to be careful about the copyright Infringement, falsification of data, and plagiarisms. If there is an offense according to the said regulations, the editor must investigate and seek for evidence before consider reject the manuscript.

• If the Editors suspect that the manuscript might has been published elsewhere, the editor should investigate and consider reject.

• In case of unethical publishing practices that are later uncovered, the action will still be taken seriously.

Reviewer Regulations

• Reviewer should give constructive and professional comments. Improper criticism must be avoided.

• If the manuscript given is not in the area of expertise, the reviewers should inform the staff immediately.

• Reviewers must not share any information of the manuscript to anyone other than the editorial staff.

• If other works contained in the manuscript are not properly credited, reviewers are required to inform the editorial staff.

• If there are conflicts of interests, reviewers should inform the editorial staff. Editors will decide whether the reviewer is appropriate for the manuscript or not.

Author Regulations

• The authors should write the manuscript related to the theme of multidisciplinary in Social Sciences. The research manuscript should contained relevant background information, proper methodology, APA style citation, accurate results, and reasonable discussion.

• The authors should follow the journal guidelines strictly.

• Any opinion or perspective made in the manuscript must be explicitly highlighted as "opinion" or "perspective"

• The authors must be aware that fraudulent information and omission of important information are unethical author behaviors.

• The authors must be able to provide research data if the Editor see needed.

• Authors must reference other works properly. Any work involved in the manuscript also must be well credited.

• The authors must make sure that the manuscript has not been published elsewhere before and is not currently in the publication process in other journals.

Journal of Multidisciplinary in Social Sciences