

Abstract

A.R. Accounting Consultants Company Limited (ARAC) a subsidiary, AR, serving on management accounting and taxation. Auditing Services include consulting with management on accounting and taxation. Which operates under the framework of laws and guidelines, such as International Financial Reporting Standards (IFRS) accounting standards Thailand (TAS) Act 2543 Accounting Profession Act BE 2547 Code. Certified by the accounting office of the Department of Business Development, the Ministry of Commerce.

From internship work in AR. Accounting Consultants Company Limited (ARAC) Assigned from official for recoding information in automatic system for accounting, start working from record information concerning about purchase for selling. During internships work in this company, we can find many problems and many mistakes in cost of sales, because information that appear in document is not correct, it can not use for evidence in recoding cost of sale, and finally it well effect to financial statement of company . Some time when we recode accounting entries is different from document, therefore the group of accounting understand, that must check document of business account as well as accounting standard

Key word: accounting standard / recode account in express program and cost of goods soles.

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