A Lean Organization Framework for Improvement of a
Grocery Distributor

by
Mr. Vivitawin Krerngkamjornkij

A Final Report of the Six-Credit Course
CE 6998 - CE 6999 Project

Submitted in Partial Fulfillment
of the Requirements for the Degree of
Master of Science
in Computer and Engineering Management
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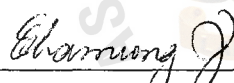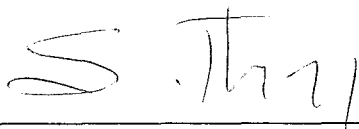|	
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The Graduate School of Assumption University has approved this final report of the six-credit course, CE 6998-6999 PROJECT, submitted in partial fulfillment of the requirements for the degree of Master of Science in Computer and Engineering Management.

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ABSTRACT

This project explains an improvement framework of a grocery distributor that has many problems. The problems could be solved by using a lean organization paradigm; that is eliminating or reducing waste and redundant work processes.

Main ideas of the lean improvement are utilizing computer devices, providing training and testing, and setting periodical staff meetings. The three parts applied are as follows:

In the computer system improvement framework, we have surveyed the old computer system and interviewed the accounting staff. Then, we list the existing problems and provide the solution. The solution consists of a computer system development, training, and testing. Furthermore, the proposed system can be well utilized above 3 years and the period of return is only 9 months.

In the sales improvement framework, we have an overview of sales that describes the details of products' brands, characteristics of the sales staffs, etc. After investigation, we found many problems in the firm, for example, no target mind. The problems can be solved by providing training, testing, evaluation, and meeting. The expected result is increasing 30% in company's profit that is about 15,000 bahts per month.

In the accounting improvement framework, we have an overview of staff and jobs in the accounting division. Some existing problems of the division are such as no daily sales record announcement and no accounting statement analysis. We have planned adding knowledge and skill to the accounting staff through training and testing. After they have been trained, they will be skillful and do their jobs better and faster. They will produce meaningful reports and convey more consistent audit. The expected goal of the accounting improvement is to increase by 20% in profit that is about 10,000 bahts per month.
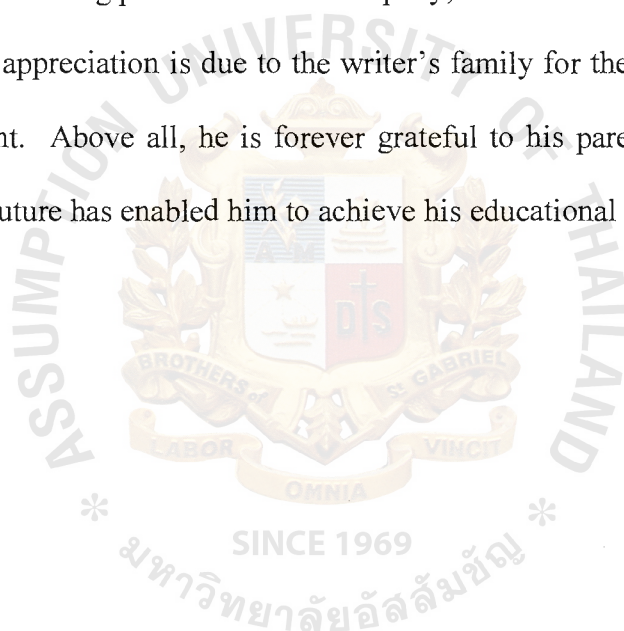
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I. INTRODUCTION

1.1 Overview of Lean Organization Management

Lean organization management is a management paradigm that emphasizes on eliminating all things that waste resources (time, employees, money, and equipment.) Slowing work flow is caused by staff that lack working knowledge and skills and also ignore jobs. Therefore, the ways to change from the old management style into a lean management style have to use nowadays knowledge in sales and marketing, financial and accounting, including office automation and information system technology. It's also necessary that the executives or managers have to lead and apply that knowledge into the old-way work conditions.

1.2 A Brief History of the Company

Before established the 3B Sales Company, it used to be a distributor of Proctor & Gamble Company. Thus, the company has a lot of knowledge and skills about distributing products.

(1) Proctor & Gamble's products

    (a) Some kinds of P&G's products

      October 1989: A Richardson-Vicks's distributor

      1991: A Proctor & Gamble Co., Ltd. (U.S.A.)'s distributor

      1992: A Proctor & Gamble Co., Ltd. (Thailand)'s distributor

    (b) All kinds of P&G's products

      April 1993-June 1994: Named, Nakhonsawan S.D.O. Co., Ltd.

      July 1994-August 1999: Named, Lopburi S.D.O. Co., Ltd.

(2) Present products

    September 1999-Present: Named, 3B Sales Co., Ltd.

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The name, 3B Sales, was changed from an old name, Lopburi S.D.O. since S.D.O. is an abbreviation that shows being a Proctor & Gamble's distributor. After they had canceled the business contract, it was needed to change into the new name.

In the beginning, management of the company was like family-style management. The owner was the same person with the manager. All ideas and orders were from the top, and nothing was from bottom. It's an absolute power that was not suitable for nowadays business. In addition, the owner was not in the site. She used a telephone to order jobs. This made poor communication and made no relationship with the employees.

Next, the owner realized this fault. She hired a manager, but the power of management and making decisions still depended on the owner. The manager was just an order transferring man from top to bottom and vice versa.

1.3 The Company's Profile

The company was named 3B Sales Co., Ltd. and located in Lopburi province. It is an authorized distributor from SC Johnson and Son Co., Ltd. (SCJ), Kimberly-Clerk (Thailand) Co., Ltd. (KC), and New Zealand Milk Products (Thailand) Co., Ltd. (NZ) The SC Johnson's products are about insect killer, cleaning solution, car and house perfume. The Kimberly-Clerk's products are about tissue paper, diaper, and sanitary towel. The New Zealand Milk's products are about Hi-Calcium milk, milk for pregnant women, and milk for kids.

The company has 31 employees; 10 salespeople, 9 sales assistants (drivers), 4 accountants, 2 warehouse staff, 3 delivery staff, 1 housekeeper, 1 security guard, and 1 manager. The company has one warehouse, one office house, 4 pick-up trucks, 8 medium trucks, and 1 big truck.

The provinces that the company is responsible are Lopburi, Saraburi, Singhburi, Nakronsawan, Uthaithani, Chainat, Ayuthaya, Ang-thong, and Pathumthani. Total sales target is about 6 million bath per month.

The SC Johnson products' division has 4 medium trucks for cash sales. Each truck has one salesperson and one sales assistant. There is one credit salesperson to take care of credit customers. There is one accountant to collect money, check the inventory, and etc.

The Kimberly-Clerk products' division has 2 medium trucks for cash sales. Each truck has a salesperson and a sales assistant. There is one accountant to do all accounting work.

The New Zealand Milk products' division has one credit salesperson, one cash salesperson, and a sales assistant. There is one accountant to do all accounting work and audit.

We'll call those companies, mother companies, to make it easy.

The main duties of salespeople are to take care of the customers in the responsible area. The salespeople are classified into 2 types; cash salespeople and credit salespeople. The duty of sales assistants are driving, delivering order to customers, and controlling the balance amount of products on the truck. The duties of accountants are collecting the money and check from salespeople, auditing salespeople, keeping the accounting books, doing the relevant documents and reports, and informing the manager. The duties of warehouse staff are transferring goods to stock on the trucks, and delivering goods to credit customers.

Mother companies monthly send their managers to meet our staffs. In the meeting, they will conclude the monthly result separated by individual salespersons, and discuss the problems occurred in work. Then, they will solve the problems, set the sales target,

and planning. Sometimes they have a brand-new product launching to market soon, they will present details and how to sell that products as well. Besides, they will have prizes for salespeople who can achieve the sales target.

1.4 A List of Some Existing Problems

We've separated the problems into internal and external problems. And, we'll emphasize on dealing with internal problems because we can do nothing on external ones. In internal problems, we've also classified it into employee side and executive side as well.

(1) Internal Problems

    (a) Employee Side

        (1) Cheating

            (a) Cheating working time

            (b) Faked sales documents

            (c) Help each other cheating

            (d) Selling irrelevant products

            (e) Salespeople cheat getting allowance

        (2) Lack of disciplines

            (a) Tardiness

            (b) Absences

            (c) Lazy salespeople on Sunday working

            (d) Passively working

            (e) Don't know self incentives

            (f) No maintenance and company devices

            (g) Unsafely driving

            (h) No truck cleaning

(i) No self management

(j) Unserious audit

(k) Incorrectly cash collecting and checking

(l) Politics

(m) Messy stuff arrangement in truck

(3) Lack of knowledge and skills

(a) Disqualified employees

(b) Ineffective accounting works.

(c) Use fuel unwisely

(d) No ability to backup, categorize, and access information system

(e) Lack of negotiate skills

(f) No money change preparation

(g) Collect money and issue the invoice at same time in the morning

(h) Lack of basic skills and lack paying attention

(i) Too much inventory

(j) Too much damaged goods in warehouse

(k) Too slow and not good enough for interaction with customers

(l) Not knowing how to classify credit or cash customers

(m) Unknown self sales record

(b) Executive Side

(a) Too little business trip allowance

(b) No leader or head in working

        (c)   Employees lack of inspiration and effort

        (d)   No spare salespeople

        (e)   Too old computer system

    (2)   External Problems

        (a)   Unreturnable damaged goods

        (b)   Lazy mother companies' managers

        (c)   Unequal trip-days in each product division

1.5 Objectives

The objectives of this project are as follows:

(1)   To be lean and learning organization

(2)   To be highly competitive and productive

(3)   To improve the skill and performance of the employees

(4)   To delight and satisfy the customers

1.6 Scope

The scope of this project covers areas as follows:

(1)   Computer system improvement

(2)   Sales improvement

(3)   Accounting improvement

All the areas suggested how to improve the working processes, and what devices are deployed such as computers. Also, we have provided feasibility in each area. In last part of the project, we have conclusions and recommendations for the future plan.

II. LITERATURE REVIEW

2.1 Computers in the Small Business

When conducting an analysis of unique circumstances, small business owners may conclude that a computer system is not feasible for the size and scope of their operations. In many cases, this analysis is correct. However, small businesses are among the chief beneficiaries of the tremendous progress made in computer technology. The greater versatility of today's computer has significantly expanded the applications of the computer so that they are virtually unlimited. And other applications are on the drawing boards. Thus, a small computer system is well within reality for millions of small business operators.

In the small business, detailed information is demanded for continuous monitoring of the company's performance. One purpose of a computerized system is to provide owners with detailed, current, and accurate information that will aid them in more efficiently managing their operations.

Small business owners can realize significant benefits from computer usage. Small computers now provide them with the same type of operating and accounting information that formally was available only to users of large computer systems.

The company management faced the decision of hiring another controller plus a secretary to handle the increased work load.

A decision was made to install a microcomputer and an accounting pack age that combined the general ledger, payroll, accounts receivable, accounts payable, inventory, and customer order entry. The result was an initial savings.

Advantages of Computers (Pickle and Abrahamson 1989)

The preceding illustration points to distinct advantages that can be derived when a computer system is installed. The following representative list of advantages suggests

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how performance in small businesses may be improved with the introduction of a computer information system.

(a) Timely information: Information can be made available on a more timely basis because of the rapid speed with which data can be processed. Computerized statements and invoices can be prepared and sent within the specified time. Preparation of many required reports, such as those mandated by governmental agencies, is facilitated.

(b) Cost Reduction: Manual systems replaced with computerized systems result in lower costs of operation. The computerized system enables operations to be streamlined with a corresponding reduction in paper shuffling, thus increasing the overall efficiency and effectiveness of the firm.

(c) Improved Customer Service: Customer relations are improved through more efficient handling of customer accounts, such as more accessible records and ability to complete transactions more quickly.

(d) More Efficient Utilization of Human Resources: Employees are freed from many dull and routine record activities and concentrate their attention and effort on more productive and demanding tasks.

(e) Better Management Decisions: Owners can be supplied with more data and newer kinds of data that provide them with a stronger foundation on which to base their decisions.

(f) Accurate information: Many of the routine transactions can be performed by the computer, and a reduction in "human errors" is realized.

(g) Better Control over Operations: More comprehensive information is available, and, as a result, internal control over the firm's operations is improved. For example, inventory control is more efficient because current

and complete information concerning shipments and inventory levels is available.

Feasibility of Computer Information Systems in Small Business

Before small businesses conclude whether a computer is practicable, a comprehensive evaluation should be undertaken to include the overall objectives and the information needs of the firm. This analysis should compare the benefits versus the costs of the system.

A feasibility study should be conducted regarding the computer's practicability in the small business. A feasibility study is a survey of the current information requirements of the firm, the areas of the company that would benefit the most from a computer information system, an evaluation of the possible computer systems that would meet the firm's requirements, the anticipated cost savings of the system, and a recommendation of the preferred system.

Some specific concerns to be analyzed in the feasibility study are suggested here.

(a) Analysis of the current operations of the company, its goals, and objectives.

(b) Determination of the desirability of using a computer to achieve information processing goals. Current operations may be revised that may eliminate the need for the computer.

(c) Determine the jobs that should be placed on a computer, such as inventory, payroll, accounting, names of customers and suppliers.

(d) Determination of the cost-benefit relationship of the computer. Will the costs be offset by the benefits? Will the computer system increase the firm's output capability, as by producing more statements and letters, faster processing of orders, reducing errors in billing?

(e)   Evaluation of renting, purchasing, leasing, or combination plans of computer acquisition and the costs of each option. The relative advantages and disadvantages of each option are presented in Table 2.1.

(f)   Determination of the effects of the system on the personnel. Will a higher level of motivation result? Will greater employee productivity be achieved?

(g)   Determination of the costs of training personnel to use the computer.

(h)   Determination of the specific output needs of the firm.

(i)   Determination of the weaknesses or inadequacies of the current information processing method.

(j)   Study of the desired overall information flow in the company.

Finally, the checklist shown in Table 2.2 offers some guidelines in deciding if the small business requires the services of a computer service center. If the total is 100 or more, the small business owner would probably benefit from using a computer service center. Even if the total is less than 100, the owner may be able to benefit. However, no simple test can make the decision for the owner—each situation must be evaluated on its own merits and unique requirements.

Table 2.1. A List of the Advantages and Disadvantages of the Four Methods of
Equipment Acquisition (Burch, Strater, and Grudnitski 1983).

Method	Advantages	Disadvantages
Rent	1. Helpful to user who is uncertain as to proper equipment application. 2. Normally psychologically more acceptable to management. 3. High flexibility. 4. If an organization does not have past experience with computers, this may be the safest method. 5. Maintenance charges included in rental payments. 6. Allows a favorable working relation ship with the vendor. 7. No long-term commitment. 8. Avoids technological obsolescence	1. Over approximately five years, this is the most expensive method. 2. Rental payments increase by some factor less than one if usage exceeds a specified number of hours per month, assuming prime shift contract.
Purchase	1. The more mature users no longer need to depend on the security of renting. 2. Stabilization of computer industry means that changes in technology are not as disruptive as they once were. 3. Lower costs for an organization with a fairly stable growth pattern that will keep the equipment relatively longer than a growth company (i.e., not subject to operational obsolescence). 4. Investment credit offers certain tax advantages. 5. All other advantages accruing to ownership.	1. Organization has all the responsibilities and risk of ownership. 2. Usually if equipment is purchased, separate arrangements must be made for maintenance. 3. In a growth company there is a high probability of being locked into a computer configuration that fails to meet the changing requirements of the system. 4. Must pay taxes and insurance on equipment. 5. If the organization has better alternative investment opportunities, it would be more profitable for it to use the funds for these alternatives.

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Table 2.1. A List of the Advantages and Disadvantages of the Four Methods of
Equipment Acquisition (Burch, Strater, and Grudnitski 1983).
(Continued)

Method	Advantages	Disadvantages
		6. Ties up capital, thereby impinging upon cash flow.
		7. Increased risk of technological obsolescence.
		8. Low resale value.
Lease	1. In long run, can save 10 to 20 percent over the rental method. 2. Tax benefits. 3. Conservation of working capital because of low monthly payments. 4. Allows users to select their equipment, have it purchased, and then have it leased to them.	1. Lessee is obligated to pay a contracted charge if lease is terminated before end of lease period. 2. Little support and consulting service. 3. Lessee loses a great deal of negotiating leverage. 4. For maintenance, the lessee must depend upon a service contract from the vendor, not from the leasing company.
Combination	1. Optimizes the best of other methods. 2. Flexible.	1. More recordkeeping. 2. Might have to deal with several vendors in case of breakdown.

Table 2.2. Do You Need EDP? (Vurpilat 1982)

How Many of These Do You Have Each Month?		Give Yourself These Points	Your Points
Number of checks written		10 points for each 100	
Number of employees (including salespersons)		1 point per employee	
Number of customers' accounts receivable		10 points for each 100	
Number of invoices you prepare		10 points for each 100	
Number of purchases or purchase orders		10 points for each 100	
Number of different items you carry in inventory		10 points for each 1000	
Do you have very large items in inventory, such as trucks?		10 points if answer is yes	
Do you need help in keeping track of your inventory?		10 points if answer is yes	

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Components of the Computer Information System

In choosing an information processing system, two basic elements must be assessed: computer hardware and computer software. Computer hardware is the computer and any peripheral equipment. Peripheral equipment is any auxiliary devices of the computer system used to perform input/output and storage functions. Peripherals include such devices as keyboards and visual display terminals, printers, and floppy disks. Computer Software refers to the programs (stored sets of instructions) that direct the operations of the computer. There are two basic types of software: operating systems and application systems. Operating systems control the computer and are made up of the instructions that guide the computer's circuitry in how to handle the data being entered into it. The most prevalent type of software and that of greatest interest to the owner is application programs, or programs designed to satisfy business needs, such as word processing, financial forecasting, accounting, general ledger, payroll, inventory, graphics, and telecommunications.

The components of the computer information system include input, central processing unit, and output. See Figure 2.1.

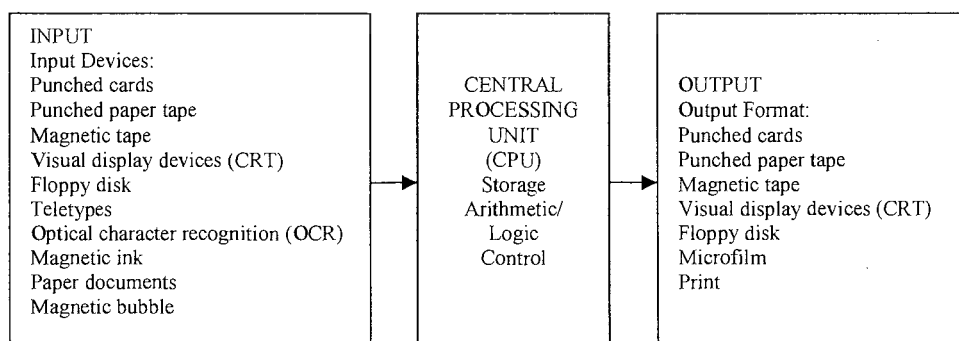| INPUT Input Devices: Punched cards Punched paper tape Magnetic tape Visual display devices (CRT) Floppy disk Teletypes Optical character recognition (OCR) Magnetic ink Paper documents Magnetic bubble	CENTRAL PROCESSING UNIT (CPU) Storage Arithmetic/ Logic Control	OUTPUT Output Format: Punched cards Punched paper tape Magnetic tape Visual display devices (CRT) Floppy disk Microfilm Print

Figure 2.1.   Components of the Computer Information Processing System.

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Computer Operations Involved in Processing Information

A primary purpose of the computer in the small business is to increase the efficiency and effectiveness of record keeping and improve overall control of operations. The computer processes data rapidly through a step-by-step sequence of specific operations, following the procedure established in the flowchart. The flowchart outlines the activities needed to solve a problem by the computer. From the flowchart, a computer program is prepared. Specific operations performed by the computer that facilitate processing of raw data into usable information include the following:

(a) All information in the business "originates" on source documents (sales orders, payroll time cards).

(b) Data must be "recorded" and converted into a usable format for processing. After the data are recorded, they must be "verified" for accuracy.

(c) Data must be "classified" into specific categories, such as classification of sales data according to type of customers.

(d) "Coding" refers to the process of converting information to a symbolic form, such as numerical, alphabetic, or special characters.

(e) "Sorting" arranges all data in a logical sequence, such as sorting all checks in numerical order.

(f) In the "calculating" process, the arithmetic or logic functions are performed which convert data into final form so that they can be summarized.

(g) Data are "summarized" and the main points are "communicated" in a usable report form to the owner.

(h) Processed data, "stored" in the computer's memory, can be "retrieved" later when needed for analysis and decision-making purposes.

Computer Security

The following suggested business security checklist will afford a measure of protection against accidental errors and deliberate schemes as well as environmental disasters. (Beitman 1982)

(a)   Is your computer and peripheral equipment in a safe and secure location?

(b)   Is your computer and peripheral equipment protected against fire, natural disaster, water damage, temperature and humidity changes, electrical power surges and electrical power losses?

(c)   Do you have and use backup procedures?

(d)   Do you have a tested contingency plan?

(e)   Do you have the exact insurance coverage for your computer equipment?

(f)   Are your employees bonded?

(g)   Do you have separation of duties with respect to the data-processing function?

(h)   Are programs fully tested before implementation?

(i)   Is the computer area restricted to a limited number of employees?

(j)   Is the computer area locked at night?

(k)   Is a log of computer job runs maintained and reviewed?

(l)   Are passwords and/or other security procedures used?

(m)   Does your computer system provide verification of input?

(n)   Is the documentation sufficient to maintain and operate the computer system?

(o)   Are the changes to the software reviewed by someone other than the programmer?

Computer Applications in the Small Firm

Some of the many applications for a microcomputer in the small business are possible, including those shown in the following list.

(1) Office Applications

    (a) Word processing (form letters, reports)

    (b) Mailing lists

    (c) Billing of customers

(2) Accounting Applications

    (a) General ledger

    (b) Ratio analysis

    (c) Cash reconciliation

    (d) Financial statement preparation

    (e) Financial statement analysis

    (f) Accounts receivable

    (g) Accounts payable

    (h) Payroll

    (i) Budgeting

(3) Purchasing Applications

    (a) Lead time for purchasing

    (b) Make or buy decision

    (c) Order entry

(4) Manufacturing Applications

    (a) Production scheduling

    (b) Job costing

    (c) Job estimation

(d)   Statistical analysis

(e)   Quality control

(f)   Inventory control

(5)   Sales Applications

(a)   Monthly sales analysis

(b)   Writing sales orders

(c)   Credit screening

2.2   Consumer Behavior and Personal Selling

An area of special interest for the small business owner is finding answers to such questions as the following: "Why do customers buy one product and not another?", "Why do consumers prefer a specific brand or service?", "Why do customers patronize one store and not another?"

It is essential for small business owners to be sensitive to these questions as they try to understand the purchasing motivation of consumers. Knowledge of consumer buying behavior will enable the small business manager to plan the offering of products and services more effectively and have them available when they are requested. In today's highly competitive business environment, small business owners who anticipate consumer demands more accurately than their competitors have a distinct advantage. However, small business owners cannot afford complacency because consumer buying behavior is a dynamic process that demands their full attention.

In this section, the initial discussion of consumer buying behavior will be followed by another critical activity in the small business: personal selling.

Consumer Motivation

The fundamental answer to the question of why people buy is that they are motivated to purchase products or services because they satisfy a need. An

understanding of the motivational forces is critical for the small business owner, and the following discussion identifies some of the motivational forces behind consumer buying behavior.

(a)   Satisfaction of Primary Needs

We stated that motivation is the force that arises within an individual, stimulating the person to take action to satisfy an aroused need or reach a goal. Thus, only when the need is aroused or awakened will it serve as an energizer for action.

One set of needs that people are motivated to satisfy is physiological, safety, and security—the primary or basic needs. Purchases of food, clothing, and shelter are motivated by the physiological desire for survival. Other purchases are made to satisfy safety and security needs. For example, safety features may be added to the home, such as covering a slippery patio floor with outdoor carpeting. The concern for security may result in the home owner's having a burglar alarm, burglar bars, and a smoke alarm installed. Though these purchases may satisfy the basic needs, they do not answer the question of why one product or service is selected in lieu of another.

(b)   Satisfaction of Secondary Needs

However, there are other needs that serve as a major influence of buyer behavior. These are the secondary or higher order needs. Consumers make purchases that will satisfy their primary needs and also their secondary needs, such as recognition, peer, approval, and status. When a person buys an automobile, the basic need for transportation is satisfied. However, the brand, model, color, style and price of the automobile satisfy

higher order needs as well. For example, a particular auto purchase can serve as a status symbol or a means of self-expression.

Thus, no single motive influences purchasing behavior. Instead, consumer buying behavior is stimulated by the desire to satisfy a combination of primary and secondary needs. Consequently, no simple answer exists to the question of why people make the purchases they do.

The Purchasing Process

The actual purchasing process focuses on all the forces that influence the consumer in making the choice. In the preceding section, we centered our attention on the needs. Next we turn our attention to the purchasing process that influences how, when, and where the purchase will be completed.

The purchase decision process includes the phases of recognition of a need evaluation of alternatives, purchase decision, and postpurchase behavior.

(1) Recognition of a Need

Whatever the product or service, consumer buying behavior is first awakened by the recognition of an unsatisfied need. The need awareness may be the result of a change in. lifestyle, family composition, dissatisfaction with a current product, a desire to upgrade a product, or countless other reasons. Recognition of a need that in turn influences the customer to purchase a certain kind or general class of product or service is classified as a primary buying motive. For example, the motor in a ceiling fan stops functioning and the product is no longer covered by warranty. The homeowner recognizes a need: repair the old ceiling fan, purchase a new model, or do not replace the fan. Because the ceiling fan is energy efficient and reduces cooling costs, the homeowner knows the fan is practical. The

homeowner also determines that it will cost nearly as much to have the old fan repaired as to purchase a new one. Thus, the homeowner decides that a new ceiling fan is the best option.

(2)   Evaluation of Purchase Alternatives

When the consumer recognizes the need for the new ceiling fan (primary buying motive), his or her next step is to evaluate the possible alternatives for satisfying the need. The evaluation and comparison of ceiling fans to deter mine which specific fan to purchase is known as the selective buying motive. Before the actual purchase is made, the consumer will evaluate many alternatives of the product, such as: special features, brands, styles, prices, and guarantees as well as the reliability and services of the sellers.

(a)   Rational Buying Motives

The consumer is influenced by other motives before making the final choice. One set of motives is the rational buying motives. A rational decision to buy involves a considerable amount of conscious thought and deliberation before the purchase is made. The consumer tries to evaluate all positive and negative features of the product or service. The consumer researches the products by gathering information from many sources, such as the Consumer Reports Magazine. Some of the factors that would influence a rational purchase decision are economy, dependability, and convenience in use of the product or service.

(b)   Emotional Buying Motives

Another set of motives that influences the purchase is the emotional buying motives. Unlike rational purchases, emotional purchases involve little or no deliberation prior to the purchase. These are purchases characterized by impulse, by spur-of-the-moment action. Some motives that influence this type of purchase are a desire for social acceptance, emulation, and esteem.

(c)   Patronage Motives

Customers usually identify features about particular places of business that have strong appeal for them. These features are patronage motives, the factors that influence customers to return repeatedly to the same store to make their purchases. These motives influence where consumers will shop. The small business owners should seek to capitalize on these assets in order to build stronger patronage for the firm. Some representative patronage motives are discussed in the following sections.

(1)   Sales Personnel: One factor that influences consumer opinion, especially about retail or service establishments, is the quality of the salespersons. Salespersons who are courteous and friendly and who volunteer assistance to customers do much to help create a positive store image. Customers frequently remark that they patronize a particular store because they enjoy the kind of service accorded them by the salespersons. Conversely, indifferent or discourteous salespersons are often the reasons many customers begin patronizing the firm's competitors. The

importance of building and maintaining positive customer relationships should be constantly emphasized in the sales training program.

(2) Customer Service: Customers may be attracted to a store because of the product-related services it provides. Service after the sale is especially important as products become more complex. Often shoppers are willing to pay more for an item because of the quality service that the store provides. Consumer-oriented services are frequently cited as significant patronage motives also. They may include layaway, delivery, product return policies, check cashing, receiving of payment for utility bills, selling of car license plates, or serving as a postal substation.

(3) Convenience of Location: A convenient location is a prime reason for the growth of shopping centers and the drive-in type of store. Customers want to avoid traffic congestion and shop where parking is available.

(4) Merchandise Selection: The variety and the breadth of assortment of merchandise are important patronage motives. When a store stocks a wide selection of merchandise, consumers can find much of the merchandise they want at one place.

(5) Price and Quality: Customers expect to receive a dollar's worth of value for each dollar expended. A policy that encourages repeat purchases is to charge a fair price for the quality of merchandise offered for sale.

(3)   The Purchase Decision

After the consumer has searched for information and evaluated the alternatives, the culmination of the evaluation process is the actual purchase decision. In reality, it is difficult to separate the search and evaluation processes from the actual purchase because they are both closely related. Because there are always the elements of uncertainty and risk in any purchase, consumers often seek to take steps to strengthen their purchases, by buying brand-name products.

(4)   Postpurchase Behavior

After making a purchase, most consumers reevaluate their decision and wonder if they made the correct choice. They remember the positive characteristics of the product they did not select, especially if the purchase represented a substantial expenditure, such as an auto or major appliance. Each purchasing experience provides feedback that results in learning. Thus, each purchase experience has considerable influence in shaping the next purchase decision. Many consumers seek reinforcement for their choice by reading additional literature or talking with others about their purchase. The small business owner can use this knowledge of consumer behavior advantageously to build repeat business for the firm. One method of accomplishing this is follow up contact with customers after the sale to inquire about their satisfaction with the product or service and to provide postpurchase information.

Personal Selling

Sufficient mention has been made to underscore the importance of the salesperson's role in developing patronage motives as well as in creating positive

customer relations. Personal selling is the process of personally informing customers about a product or service through personal communication for the purpose of making a sale. Personal selling may be carried out on a face-to-face basis or by means of the telephone. Personal selling is especially vital for the small firm. In fact, customers of small firms usually expect personal service. Because many large retailers have gone to more self-service, the small business owner has an opportunity to fill this vacuum by providing personal services and may even gain a competitive edge in the process.

The goal of personal selling is to meet the consumers' needs by offering the proper mix of goods and services at the time, place, and price requested. When this goal is realized, the result is a satisfied customer, and there is the distinct likelihood that a long-term relationship between the firm and the customer will be established.

Types of Salespersons

In developing salespersons, the small business owners must identify the type of salespersons they need to sell their products or services. Most salespersons in small firms are classified as either service (order takers) or creative (order getters).

(a)   Service Salespersons (Order Takers)

Service salespersons, or order takers, assist the customer in completing a sale. In this sales situation, a customer has already made a decision to buy and has a good idea of what product or service to buy. The service function of the order taker is to provide the customer with the information needed to make the buying decision. For example, if a customer wants to buy new clothing, the salesperson's service selling activities center around showing the customer various styles, fabrics, colors; providing assistance in measuring for size; making arrangements for alterations if

necessary; writing up the sales ticket; and informing the customer when the purchase can be picked up or delivered.

(b)   Creative Salespersons (Order Getters)

The selling function of the creative salesperson, or order getter, is significantly more challenging. In creative selling, the potential customer does not have a purchase in mind. The order getter's selling activity is to recognize potential customers and to arouse their need for merchandise or services by providing them with necessary information. The creative salesperson tries to convert the customer's neutral attitude to a positive desire for a product or service.

Suggestion selling offers possibilities for the creative salesperson. In this sales situation, the salesperson tries to build upon the customer's initial need by suggesting additional or better quality products or services. For example, the salesperson could suggest a blouse to go with the purchase of a skirt. Or the salesperson may suggest that the consumer purchase a higher-priced, better-quality item rather than the one initially considered.
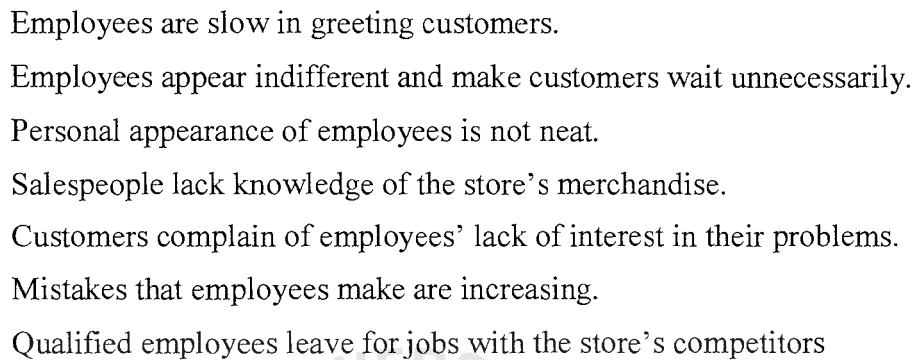
Training the Sales Personnel

An effective training program for sales personnel follows and reinforces the employment selection process. Even though the small firm normally has only a few salespeople, the owner should understand the contribution that sales training offers to the success of the firm.

One area of performance that is frequently weak is personal selling. The owner should be concerned about the warning signals noted in Figure 2.2 that reflect the type of attitudes and actions that threaten to drive customers to competitors' firms. Thus, one

of the concrete steps that can be taken to prevent the development of poor attitudes is to give proper sales training.

Employees are slow in greeting customers.

Employees appear indifferent and make customers wait unnecessarily.

Personal appearance of employees is not neat.

Salespeople lack knowledge of the store's merchandise.

Customers complain of employees' lack of interest in their problems.

Mistakes that employees make are increasing.

Qualified employees leave for jobs with the store's competitors

Figure 2.2.   Ways to Drive Customers Away (Goodpasture 1978).

In developing the sales staff, the small business owner recognizes that salespeople need at least three basic skills to make personal selling effective. (Rosenbloom 1980)

(a)   Salespeople must be skilled at learning the needs of the customer.

(b)   They must have a thorough knowledge of the merchandise and service offered by the retailer.

(c)   They must have the ability to convince customers that the merchandise and services offered by their store can satisfy the customer's needs better than that of their competitors.

The training and development process should begin immediately when the employee is hired. Starting training immediately has the advantages of reaching a reasonable level of employee productivity in the shortest possible time, avoids unnecessary expenses and lost sales, and takes advantage of the new employee's natural interest in the job and willingness to learn about it.

Training is a continuous process during the employee's tenure with the firm. Experienced salespersons may need training to learn how to sell a new product line or service or to improve their selling techniques. Whatever the reason, there are a variety of training methods that can be used. Regardless of the method used, employees will derive the greatest benefit from training if the training cycle, outlined here, is followed step by step.

(a) Analyze learning needs—what knowledge and skills do your people need for their work that they do not already possess?

(b) Develop a training plan (in conjunction with the learner) that lays out what has to be done so that the learner will acquire the knowledge and skills that have been decided upon in the needs analysis.

(c) Evaluate results—determine what has been learned and what remains to be learned and whether the results of that learning are indeed the ability to do the work better.

(d) Follow up to see that additional learning takes place where needed and that the learning actually brings better work performance.

Focus of Training

The ultimate goal of personal selling is the satisfaction of consumer needs. The salesperson can more effectively work to attain this goal when given training that concentrates on the critical areas of product and service information, company information, customer information, and self-awareness. See Figure 2.3.
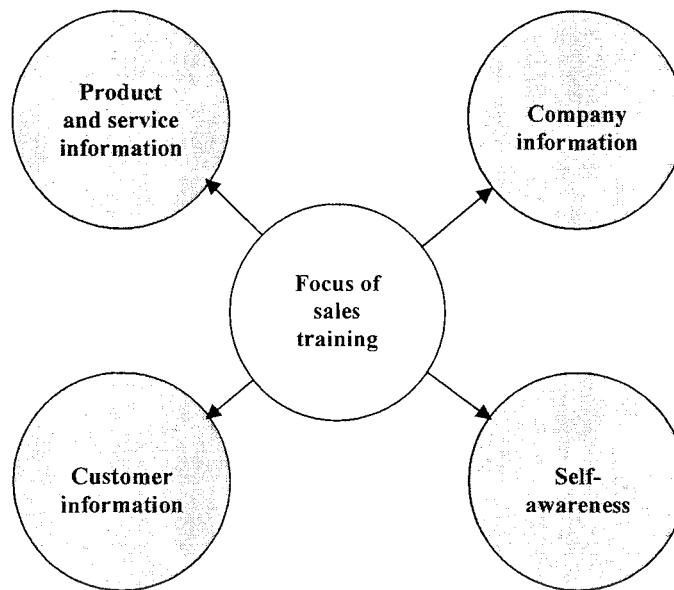
Figure 2.3. Focus of Training for Salespersons (Pickle and Abrahamson 1989).

(a)   Product and Service Information

Knowledge of the attributes of the products and services one is selling

is essential. However, the sales representative must also be able to

emphasize how the product or service will benefit the customer. Product

information includes a broad range of knowledge, including types, sizes,

varieties, special features, and physical operating characteristics; quality;

uses; and warranties. Product information requires some knowledge of the

competitors' products in order to emphasize the product line that the

salesperson is selling. Benefits stress what the product or service will do for

the consumer, such as the suggestion by a professional carpet cleaning

service: "Our professional carpet expert will save you money as well as

headaches by cleaning your carpet thoroughly and safely. Many

homeowners have replaced perfectly good carpeting when all they needed

was good professional cleaning." Customers often are frustrated when a

salesperson cannot adequately explain the features of the product or service. Training for developing product and service knowledge may be general or specific. General knowledge may suffice if the salesperson engages in selling a wide range of merchandise or services. Specific knowledge is required when salespersons sell technical equipment, such as computer equipment.

(b)   Company Information

A portion of the training program should be devoted to informing the employee about the company. Employees who are familiar with the firm's operations can represent it more effectively to the public and have a better under standing of their role in the firm. Company information focuses on such topics as history of the company; objectives; organizational structure; depart mental structure; policies on customer services, sales, advertising, and personnel; rules and regulations on work schedules, uniforms, use of equipment, and credit and collections; delivery; and pricing. Much of this information is found in the employee manual.

(c)   Customer Information

The discussion of consumer buying behavior is intended to help the salespeople do a more effective selling job by providing them with information about consumer needs, interests, characteristics, and purchasing behavior. One of the most important qualities that is stressed for the salesperson is the need for empathy. The empathetic salesperson closely identifies with the consumer. Consequently, he or she gives more personal attention to understanding the customer's problems and feelings and tailors the sales approach to products or services that will satisfy customers' needs.

In turn, this sales approach helps build customer loyalty. One of the surest ways of developing empathy is by learning to be a good listener.

(d) Self Awareness

Evaluating one's skills and personal qualities (physical appearance, personality, tact) allows each person to assess himself or herself. Through greater self-awareness, the salesperson is able to realize the type of image he or she projects and to identify areas that demand improvement. The old cliché "Good salespersons are born, not made" fails to account for the significant benefits derived from sales training. For example, a shy person can become a successful salesperson by becoming aware of the situation and making a concerted effort to work to overcome the shyness. The person with an outgoing personality can improve his or her skills in customer relations through training. The point of the matter is that greater self-awareness will not of itself make one a better salesperson. What makes a successful salesperson is the desire to change and to improve.

Powerful Sales Persuaders (Christopher 1982)

One formula for the sales presentation is suggested by the "AICDC principle of selling."

The "A" is to remind you that you have the prospect's attention. Obviously, it's the first order of business. No attention, no sale because the selling message doesn't get through. The prospect's senses must be actively involved.

The "I" is for interest. Attention must be maintained. The stimulus must be prolonged and pleasurable. The interest must be long enough to engage the prospect in the actual presentation.

The "C" is for conviction. The customer must sense that what the sales person claims is true. He must be convinced of the rightness of your proposition.

The "D" is for desire. Desire is a natural result of the senses being pleasantly stimulated and the feeling that something good is in the offing.

The last "C" is for close. This is the payoff. It's the point where the salesperson's skill in appealing to the prospect's senses is measured and rewarded. The prospect is moved because he is stimulated to move!

Guide for Improving a Salesperson's Performance (Pickle and Abrahamson 1989)

One goal of measuring a salesperson's performance is to help him/her improve. The three steps in bringing about improvement, when, and if, it is needed are: planning, measuring, and correcting.

(1) Planning

    (a) Get the salesperson's agreement about what he/she is to attain or exceed for the next year.

        (1) Total profit contribution in dollars.

        (2) Profit contribution in dollars for:

            (a) Each major product line.

            (b) Each major market (by industry or geographical area).

            (c) Each of 10-20 target accounts (for significant new and additional business).

    (b) Get the salesperson's agreement about expenses within which he/she is to stay for the next year:

        (1) Total sales expense budget in dollars.

        (2) Budget in dollars for: travel, customer entertainment, telephone, and other expenses.

(c) Have the salesperson plan the number of calls he/she will make to accounts and prospects during the next year.

(2) Measuring

Review at least monthly the salesperson's record for:

(a) Year-to-date progress toward 12-month profit contribution goals.

(b) Year-to-date budget compliance.

(3) Correcting

Meet with salesperson if his/her record shows that he/she is 10 percent or more off target. Review with him/her the number of calls he/she has made on each significant account plus what he/she feels are his/her accomplishments and problems. In addition, you may need to do some of the following to help him/her improve performance:

(a) Give salesperson more day-to-day help and direction.

(b) Accompany salesperson on calls to provide coaching.

(c) Conduct regular sales meetings on subjects which salespersons want covered.

(d) Increase sales promotion activities.

(e) Transfer accounts to other salespersons if there is insufficient effort or progress.

(f) Establish tighter control over price variances allowed.

(g) Increase or reduce selling prices.

(h) Add new products or services.

(i) Increase salesperson's financial incentive.

(j) Transfer, replace, or discharge salesperson.

Evaluating Sales Personnel

The performance evaluation of the salesperson should be designed not only to gauge past performance but also to reinforce future job performance and provide opportunities for self-development. Performance evaluation should be applied in a systematic manner in order to benefit both employer and employee. Performance may be evaluated by using a rating scale.

2.3   Accounting Statements and Ratios (Pickle and Abrahamson 1989)

Accounting statements are very important to the small business firm because they provide a basis for planning and control in the business. The principal accounting statements are the balance sheet, the income statement, budget, and the cash flow statement.

Balance Sheet

The balance sheet provides a measure of the value of the business at one moment in time. Balance sheets should be prepared periodically for the small business firm. Usually, small businesses have accountants prepare a balan sheet at the end of their fiscal year (January 1 and July 1 are the most common).

Components of the Balance Sheet

The balance sheet is a measure of the basic accounting equation.

Assets = Liabilities + Capital

(1)   Assets

Assets are usually divided into three categories in the balance sheet—current assets, fixed assets, and intangible assets.

(a)   Current Assets

Current assets are assets that can be easily and quickly converted into liquid assets (cash). Current assets include such items

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as cash, accounts receivable, notes receivable that are due in less than a year's time, raw materials inventory, finished goods inventory, supplies, and stocks and bonds of other corporations that are traded regularly on the securities market. Generally, most current assets are used up or change in amounts on hand over relatively short periods of time.

(b)   Fixed Assets

Fixed assets are items of property that are not used up over short periods of time. They usually are not easily converted into cash, and they often are depreciated over long periods of time. Fixed assets (sometimes called plant assets) include such items as land, buildings, machinery, equipment, automobiles, trucks, and notes receivable that are due in excess of one year's time.

(c)   Intangible Assets

Intangible assets are items that have value to the business but do not exist as tangible property. Some intangible assets that are sometimes listed in the balance sheet are goodwill (the reputation of the business), patents, copyrights, and organizational costs (cost of establishing a form of ownership).

(2)   Liabilities

Liabilities are debts of the business. Liabilities are broken down in the balance sheet into current liabilities and long-term liabilities.

(a)   Current Liabilities

Current liabilities consist of debts that are due in less than one year's time. Current liabilities include such items of debt as accounts

payable notes payable within a year, and cash that is paid to governmental agencies on a regular basis (e.g., income taxes withheld from employee salaries and paid to the government every three months).

(b)　Long-term Liabilities

Long-term liabilities are debts that are due in more than a year's time from the date of the balance sheet. Long-term liabilities include such items as notes payable that are due in excess of one year's time, mortgages, and bonds payable.

(3)　Capital

Capital is a measure of the value of the business to the owner or owners. It is a measure of all assets minus all liabilities. The result is the net worth of the business.

Characteristics of the Balance Sheet

The balance sheet is both an estimate of the value of the business and an estimate for only one moment in time.

(a)　Estimate

Except for cash, almost all other assets listed in the balance sheet are estimates. All accounts receivable cannot be collected, and an estimated amount is subtracted for bad debts. Prices of inventories change from time to time, and their value is not always certain. All fixed assets are estimates. Buildings, machinery, equipment, automobiles, and trucks are listed at cost, and depreciation is estimated and deducted each year. To illustrate, many firms have depreciated buildings and machinery over several years and carry them on their books at scrap value; yet they still have considerable

market value. Intangible assets, such as goodwill and patents, are very subjective judgments and are extremely difficult to value because they are intangible.

Liabilities are accurate in the balance sheet because they are specific debts the business owes. By subtracting accurate liabilities from estimated assets, one obtains an estimated capital section of the balance sheet. The only real way to determine the exact value of a business would be to sell it.

(b)   Moment in Time

Theoretically, the balance sheet measures the value of the business at one moment in time and represents only that moment in time. Assets, such as machinery, are used up a little each day. Consequently, the estimated value of machinery, on the balance sheet, is an estimate for the day the balance sheet is prepared. In addition, raw materials are constantly being used up and regularly being replaced. Therefore, the value of inventory is an estimate only for the day of the balance sheet date. Liabilities are continually being incurred and paid by the business; consequently, liabilities on the balance sheet represent only that day's amount. Because assets and liabilities change from day to day, capital changes from day to day and is estimated for that day only on the balance sheet.

Uses of the Balance Sheet

Because balance sheets are prepared periodically, they present measures of changes in the business. By looking at balance sheets of several years, one can recognize growth or decline in various phases of the company's financial position. The balance sheet also reveals the company's ability to meet both short-term and long-term debt. By computing ratios from balance sheet data, the firm is able to recognize

weaknesses or strengths in its financial position. Balance sheets are also important to creditors who make loans to the business because they reveal the firm's potential for repayment of debts.

Income Statement

The income statement is a measure of how the business has performed over a specific period of time—usually a year. It measures all income less all expenses to arrive at the moment of profit or loss generated by the business for the period. The income statement is also called the expense and revenue summary, profit and loss statement, and income and expense statement.

Components of the Income Statement

The main components of the income statement are income and expenses.

(1)   Income

All income that flows into the firm is listed in this section. There are several items that may come under the heading of income, such as revenue from sales, interest earned, and dividends earned.

(2)   Expenses

Expenses in the income statement are usually broken down into Cost of Goods Sold (in retail and wholesale firms), Cost of Goods Manufactured (in manufacturing firms), Operating Expenses, General Expenses, and Other Expenses.

(a)   Cost of Goods Sold

Cost of Goods Sold in wholesale and retail firms is comprised of the beginning inventory for the period plus all purchases for the period minus the inventory at the end of the period.

(b) Cost of Goods Manufactured

Cost of Goods Manufactured in manufacturing operations is comprised of all direct labor, raw materials, and factory overhead (depreciation on building and machinery, supplies, foremen salaries, etc.) that have gone into the manufacturing process during the year.

(c) Operating Expenses

(1) Operating expenses: they are expenses that contribute directly to the sale of goods. Some of the items commonly included under rating Expenses are advertising, insurance, truck depreciation, salespersons' salaries and commissions, entertainment, and travel.

(2) General Expenses: Items usually presented under General Expenses are those that are indirect costs incurred in the administration of the business. Some of the expenses commonly included under this category are office expenses, postage, telephones, payroll taxes, and utilities.

(3) Other Expenses: The category Other Expenses usually contains all other items that do not seem to fit into the other expenses categories, items such as interest expense and bad checks expense.

Characteristics of the Income Statement

The income, statement is an estimate of profit or loss, and it measures profit or loss over a period of time.

(a) Estimate

The income statement, presents several items of expenses that exist in the form of depreciation. Building, equipment, and truck depreciations for the year appear as operating expenses. If any expense items are an estimate, then the total expenses figure for the firm is an estimate. Income for the firm is accurate, but when the total of all expenses is an estimate, then the profit or loss figure is an estimate.

(b) Measures Profit Over a Period of Time

The income statement deducts all expenses from all income for a specific period of time to arrive at the firm's profit or loss for that period. The income statement usually is prepared once a year at the end of the fiscal period; however, it may be prepared for shorter periods. Some business firms feel they gain better control of their business by preparing their income statements monthly.

Uses of the Income Statement

The small business firm uses its income statement to analyze the success of Operations of the business over a specific period of time. Investments, purchases of assets, and distribution of profit are just a few of the decisions that rely on the information provided in the income statement.

The income statement is also used by other groups. Federal income tax returns of the business could not be properly prepared without the income statement. Other government agencies, including various state and local taxing agencies, require income statements from the business for their use. Creditors and investors consider the income statement very valuable, and few would be willing to loan or invest money without its availability for their analysis.

Ratios

Accounting ratios are calculated on various items that appear in the accounting statements of a business firm. They are important to the firm in that they provide measures of performance against a guideline to let the business know if it is operating as planned.

(a) Current Ratio

The current ratio is a measure of the firm's ability to meet current debt. It measures the relationship between current assets and current liabilities.

$$\frac{Current\ Assets}{Current\ Liabilities} = Current\ Ratio$$

(b) Acid Test Ratio

The acid test ratio is sometimes called the "quick ratio." It measures the firm's ability to meet current debt by measuring the relationship between its liquid assets (cash plus other current assets that are quickly converted into cash) and current debt. It is a more specific measure of the firm's ability to meet debt than the current ratio.

$$\frac{Cash + Accounts\ Receivable + Marketable\ Securities}{Current\ Liabilities} = Acid\ Test\ Ratio$$

(c) Debt to Net Worth Ratio

The debt to net worth ratio measures creditor contributions relative to owner contributions. It is a measure of the firm's ability to meet creditor and owner obligations in case of liquidation of the firm. It is also a measure of whether the firm is overextended in terms of debt.

$$\frac{Total\ Liabilities}{Tangible\ Net\ Worth} = Debt\ to\ Net\ Worth\ Ratio$$

$$Tangible\ Net\ Worth = Net\ Worth - Intangible\ Assets$$

(d) Rate of Return on Assets

The rate of return on assets ratio is a measure of profitability of the firm. It indicates the amount of assets necessary to produce the current level of profit.

$$\frac{Profit}{Total\ Tangible\ Assets} = Rate\ of\ Return\ on\ Assets$$

$$Total\ Tangible\ Assets = Total\ Assets - Tangible\ Assets$$

(e) Inventory Turnover

The inventory turnover is a ratio that measures how often inventory is sold and replaced. The inventory turnover ratio indicates the adequacy of the amount of inventory on hand relative to the amount of sales. Inventory turn over is usually calculated in terms of how many times it completely turns over each year.

$$\frac{Net\ Sales\ (Cost\ of\ Good\ Sold)}{Average\ Amount\ of\ Inventory\ for\ the\ Year} = Inventory\ Turnover$$

$$Average\ Amount\ of\ Inventory\ for\ the\ Year = \frac{Begining\ Inventory + Ending\ Inventory}{2}$$

A small business firm should strive to maintain each of its ratio measures near some optimum point. To illustrate, if the optimum point for a specific business for its acid test ratio was 1.5, then any figure much below this would indicate the business is not maintaining enough liquid assets in relation to its current debt. The firm could expect to have problems in meeting its debts during the year. On the other hand, if the figure is much above 1.5, the business is maintaining too many liquid assets that could be invested else where for additional profit.

An optimum ratio figure differs not only by type of ratio but also by type of business. For example, one would not expect the same inventory turnover figure for a jewelry store as for a supermarket. Small business owners often establish optimum ratio figures based on experience in their business. Also, they should compare their firm's ratio analysis with industry averages that are published in sources such as the Almanac of Business and Industrial Financial Ratios. Many trade organizations also publish financial ratios for their industry.

In conclusion, one of the most common weaknesses of small businesses is their accounting system and analysis. Many activities of the small business firm cannot be fully effective without adequate accounting practices and analysis, for example, inventory control.

III. A COMPUTER SYSTEM IMPROVEMENT FRAMEWORK

3.1 Site Survey

(a) Environmental Survey

There are five old computers. One of those is out of order and it is still in the office. Thus, there are four that could be used. They consist of one server and three PCs. Those computers and their components (hard drives etc.) have been used more than six years. In the office, there is no one who can take care of computers. Also, no staff has computer hardware knowledge. There are 2 dot-matrix printers; when a staff needs to use a printer, she will switch the printer port.

The computers and printers have been placed in dusty and dirty condition. Network components such as LAN wires and hub are in a messy condition. The computer desks are far from desks, and chairs are not suitable to work long time.

(b) Computer System Survey

After opening all the computers cases to check, we have found very thick dust on motherboards of the computers because dusty condition is around computers. Hard drives have low capacity; they're just around 500 Megabyte and have a lot of bad sectors after scanning. All computers have many infected files from virus. Some files are not named suitably and they are not kept in a correct directory. Operation system and applications programs are out of date such as DOS, Windows 3.1 and Office 6. The network is 10Mbps LAN, and it could not be used practically. Mice, keyboards, and printers are dirty. Some CD-ROM drives are out of order. There are some expired monitors that could not be used properly because

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they illustrate blurry characters. For more details of the old computer system, see Figure 3.1.

3.2 Results of Interview the Office Staff

(a) A SCJ accountant

She uses a computer with an SCJ's program that SCJ designs only for its application. Her jobs are issuing requisitions for SCJ's cash sales and invoices for credit sales. She enters the data from sales bills and when the company receives new goods from SCJ. She does monthly sales reports to SCJ. She has to do her job on a computer around three hours per day.

(b) A KC accountant

Her jobs on a computer are issuing requisitions for KC's cash sales, invoices for credit sales. She does jobs on a PC half an hour per day

(c) A NZ accountant

Her job is issuing requisitions for NZ's cash sales, invoices for credit sales and do reports to NZ's managers every month. She does the computer jobs for an hour per day.

(d) Other accountants

They do calculation and print some documents to owner. They use computers for 4 hours per month.

From interview, most office staff rarely use PCs. There is only the SCJ accountant that uses a PC adequately since it is a regulation of SCJ. Normally, all staff will do their jobs on their desk, record by hand busily on each sales transaction, and hammer on calculators. After that, they will categorize sales transaction to other workbooks and calculate again and again. Whenever they get stuck or a mistake on the calculation, they
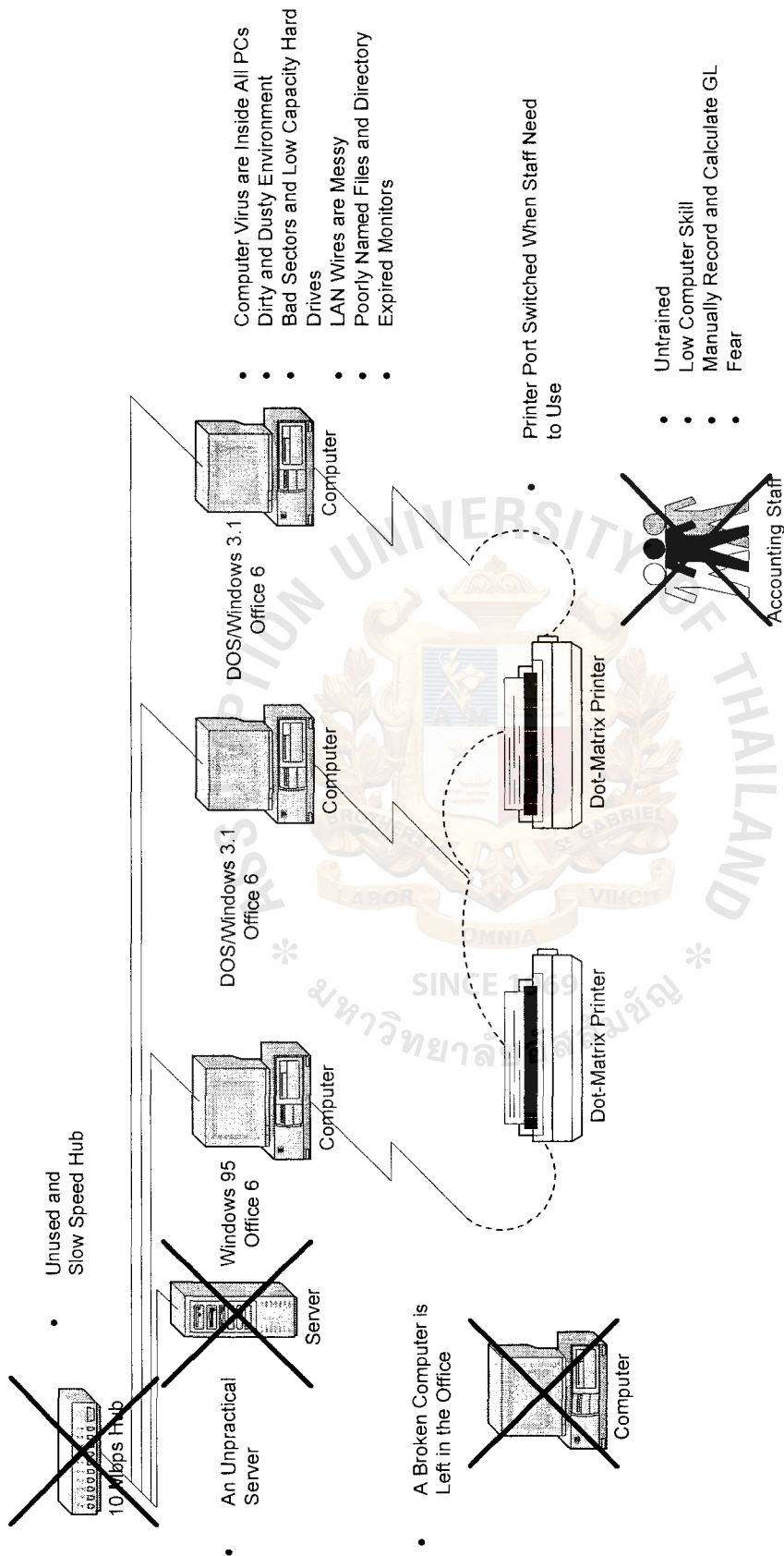
Figure 3.1. The Existing Computer System.

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will be back and do all things again. These activities make much waste of working time and also bore the staff.

Fortunately, all office staff have some knowledge using computer software, especially Microsoft Excel. Microsoft Excel is such an important tool in accounting jobs. There are some reasons why they don't use it with their jobs. That's because in the old-fashioned management, owner doesn't know how to use PCs and how to apply PCs to use with the accounting jobs. In addition, all staff have fear to suggest their ideas to the owner. Thus, all accounting jobs are still doing manually by calculators. When we have told them the good points of do jobs with PCs and let them try doing it, they seem to be happy to get the work done faster and more accurate. They can reproduce data to analyze it in many ways.

3.3   Feasibility of the Computer System Development

Since some components of the old computer system can be continued using with the new one such as dot-matrix printers, LAN wires, keyboards, and mice, it can reduce the cost of the new system. Not only the external part, but also we can gather some old internal components that still work well and effectively to build a new PC. For the network hardware, we'll change into 100 Mbps LAN and Wireless 11 Mbps LAN for using with notebook computers of managers. LAN and WLAN can expand the accessibilities of using the Internet and the file server to all computers.

Since the system development is not too complex, it's not necessary to rent or lease from any computer supplier. In addition, the owner prefers purchasing.

Approximate cost of the computer system development is as follows:

(a)   Two new PCs 25,000 bahts

(b)   100 Mbps LAN devices 5,000 bahts

(c)   11 Mbps Wireless LAN devices 10,000 bahts

(d) Software 10,000 bahts

(e) A laser printer 8,000 bahts

(f) A UPS 2,000 bahts

(g) The manager does the trainer role to train all staff by himself

Total cost is <u>60,000</u> bahts

For more details of the proposed computer system, please see Figure 3.2.

Before the new system came, an accountant would like to resign from the company in the next two months. We are of opinion that the new computer system and training can enhance the abilities of doing jobs so that staff can work comfortably in the same amount of work load or more. Thus, we'll take only her salary to calculate a cost-benefit report and we are sure that this amount of money (excluding benefit from replacing workbooks, pens, working time reduction, and increasing profitable jobs) is enough to make the right decision to purchase a new one.

To make it easy, we use no interest rate and no salvage value for calculation.

The period of return on the investment = 60,000/7,000 = <u>8.57</u> months.

Moreover, the new system has above three years of life. Not only the return's period is less than 1 year, but also the staffs can get more work load. Then, the company can decrease the number of employees; it can make management easier. Also, the company will have a better image. All of these become the reasons to make the purchasing decision.

3.4 Computer Security

Due to developing a small computer system, there is no need to have user passwords to access data. But, it is vital to backup important data by using a CD-ROM writer weekly; otherwise, the data could be lost forever. For virus protection, we do not

10/100 Mbps Hub

Windows XP
Office XP

The Internet

3B Sales Server

Windows 98
Office XP
Express

KC Computer

Dot-Matrix Printer

Windows 98
Office XP
SCJ Program

SCJ Computer

Laser Printer

Dot-Matrix Printer

Window XP
Office XP

NZ Computer

11 Mbps Wireless LAN
Access Point

3B Manager's Laptop

KC Manager's Laptop

NZ Manager's Laptop

Accounting Staff
- Well Trained
- Periodically Tested and Evaluated
- Skillful
- Highly Productive

Approximate Cost of the Computer System Development
- 2 New PCs 25,000 baht
- 10/100 Mbps LAN Devices 5,000 baht
- 11 Mbps WLAN Devices 10,000 baht
- Software 10,000 baht
- A Laser Printer 8,000 baht
- A UPS 2,000 baht
- Total Cost 60,000 baht

Figure 3.2.   The Proposed Computer System.

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allow using external floppy disks and CD-ROMs in the office. Opening files from the Internet is also inhibited.

We will set a new regulation of cleaning; the house keeping has to clean the floor around that place more often. The office's windows needed repairing to protect from rain. Use UPSs to protect electrical surging and other electrical problems. We will hire a security guard at night to protect intruders. Besides, the company has already a fire insurance coverage.

We teach staff how to take care of and maintain computer devices correctly from the beginning such as power on/off, backup, cleaning mice/keyboards/monitors and also managing data files.

3.5 Computer Programs and Functions

    (1)   Microsoft Excel

        (a)   General ledger

        (b)   Financial statements preparation

        (c)   Financial statements analysis

        (d)   Accounts receivable

        (e)   Accounts payable

        (f)   Payroll

        (g)   Budgeting

        (h)   Sales analysis

    (2)   Outlook Express

        (a)   Emailing

    (3)   Microsoft Word

        (a)   Letters

        (b)   Application form

          (c)   Report

    (4)   Express

          (a)   KC's inventory control

          (b)   KC's credit and cash sales record

          (c)   KC's income tax and vat

    (5)   The SCJ's Program

          (a)   SCJ's inventory control

          (b)   SCJ's credit and cash sales record

          (c)   SCJ's sales analysis

    (6)   Microsoft Access

          (a)   Customer's details

          (b)   Product's details

          (c)   Employee's details

          (d)   Property's details

3.6   How to Train the Staff to Work with Computers

After we had motivated and told them about good points to work with PCs and they had tried it, they responded well in working the new direction. However, since they and the trainer had different knowledge and experience, it made somewhat tough to communicate with them in the first place. But, after the trainer had taken time to understand them and learned about confusing words of each other, all the things were much easier.

At first, the trainer needed to observe how each staff worked, what documents they got involved, and what jobs computers could be applied to. The first thing that we could see was wasting time to calculate massive numbers by calculators because they needed to check the numbers a few times. The second thing was that after recording all

the sales transactions in a workbook, they needed to categorize and calculate those transactions in another workbook. The third thing is they still recorded and calculated inventory manually when having goods in and out of the warehouse. This activity also takes a very long time and it was sensitive to errors because warehouse had more than 1,000 kinds of products inside and everything had a lot of transactions in and out products to check. The fourth thing was that all staffs had too many workbooks to take care of and no copy for those workbooks. It was too risky if they were lost and worn.

Those problems can be solved by Microsoft Excel program. This can help reduce working time from 5 hours to 3 hours in the beginning. When staff is familiar with the system, it would take below 2 hours to get the jobs done. This also reduces their stress, and they can do work more productively and more valuably; for example, they can have time to do sales analysis report everyday.

During training, the trainer has to try to make staff participate their ideas by themselves. The questions are like what jobs can be used with PCs, and the trainer should try to point out the pros of PCs such as if we keep all data on PCs instead of workbooks or any paper, the company's cost is reduced in the long run and it will be easier to search the wanted data or reproduce it, and no junk. These ways of training can help increase staff's thinking skill.

IV. A SALES IMPROVEMENT FRAMEWORK

4.1   Overview of Sales

(1)   Products' Brands

The 3B Sales Company sells products of three mother companies that are named SC Johnson and son (SCJ), Kimberly Clerk (KC), and New Zealand Milk (NZ).

The products are listed as follows:

(a)   SCJ's Products

    (1)   Bathroom cleaning: Duck

    (2)   Insect killer: Bigon and Raid

    (3)   Household cleaning: Windex and Axi

    (4)   Car and house perfume: Glade

    (5)   Car wax: Kit

(b)   KC's Products

    (1)   Tissue paper: Kleenex and Scott

    (2)   Sanitary paper: Wondersoft

    (3)   Baby diaper: Huggie

(c)   NZ's Products

    (1)   Hi-calcium milk: Anlene

    (2)   Milk for pragnent womem: Anmum

(2)   Available Vehicle and Responsible Areas

The SCJ's division has four medium trucks for four salespeople and four sales assistants (drivers). There is one pick-up truck for its credit salesperson. They have responsible areas in nine provinces that are Lopburi,

Saraburi, Singhburi, Nakronsawan, Uthaithani, Chainat, Ayuthaya, Ang-thong, and Pathumthani.

The KC's division has two medium trucks for two salespeople and two sales assistants (drivers). There is one pick-up truck for its credit salesperson. They have responsible area in three provinces that are Lopburi, Saraburi, and Singhburi.

The NZ's division has one medium truck for one salesperson and one sales assistant. There is one pick-up truck for credit salesperson. They have responsible area in seven provinces that are Lopburi, Saraburi, Singhburi, Uthaithani, Chainat, Ayuthaya, and Ang-thong.

(3)   Characteristics of the Cash Salespeople

It's necessary that the cash salespeople must be graduates or at least have a diploma because they have to deal with various types of documents and tax calculations. Although salespeople have differences in product types, responsible areas, tactics, and techniques, they must have the same main sales steps.

Cash salespeople have to finish the sales at the time they sell. That is from offering sales through collecting money. On average, a cash salesperson has to sell more than 30 customers per day. So, the selling work has to be fast and correct.

(4)   Characteristics of the Sales Assistants (Drivers)

They are mainly responsible to control inventory on trucks and drive the trucks to marketplaces and customers. They help the cash salespeople deliver goods to customers, and do the truck maintenance and cleaning.

(5) Characteristics of the Credit Salespeople

Normally, credit salespeople require experiences with cash salespeople because credit salespeople need to be skillful to negotiate with potential customers and reach the higher sales targets. They have fewer customers than cash salespeople so that it's necessary to get many more orders for each customer. Since the potential customers meet a lot of salespeople for whole days, they have to wait in line for a long time; sometimes they take half a day for meeting only one customer. In addition, they have to drive pick-up trucks by themselves and no one shares ideas or talks together. These things make serious stress and pressure on them. Because of harder jobs and being skillful, they get higher salary and commissions.

The working process of credit sales are different; after they get orders, they will take those orders to office and pass it to their accountant, and then the accountant issues the invoice to prepare delivery. After that, they will arrange appointments with customers to collect checks.

4.2   A List of Some Existing Problems

(a)   No self-awareness

(b)   Uncompleted working process

(c)   Bad communication with customers

(d)   Not enough communication with the owner

(e)   No meeting provided

(f)   No sales target mind

(g)   No training program and skill improvement

(h)   No testing

(i)   Not good evaluation for increasing salary

(j)   Lack of maintenance of vehicle and working devices

(k)   Cheating salespeople

(l)   Cheating customers

The problems can be simply solved by providing training, testing, evaluation, and meeting. It might not be a perfect solution, but it is going to be much better. This is an preparation for advancement. See Figures 4.1 and 4.2 for more details.

4.3   Sales Training

(1)   Salespeople's Training

Salespeople's training is divided into two basic parts and one advanced part. In the basic parts are self-awareness and working process. In the advanced part is learning about consumer behavior and personnel selling.

(a)   Basic Parts

(1)   Self-Awareness

A salesperson needs to know self-habit and mind. Salespeople have to open their mind to get new knowledge and to be easy to practice. Some people are shy; at first, they must know themselves being shy or not, and how to deal with it. As the same reason with people who are easy to get angry, there are ways to know themselves and change it because they have to meet many customers everyday.
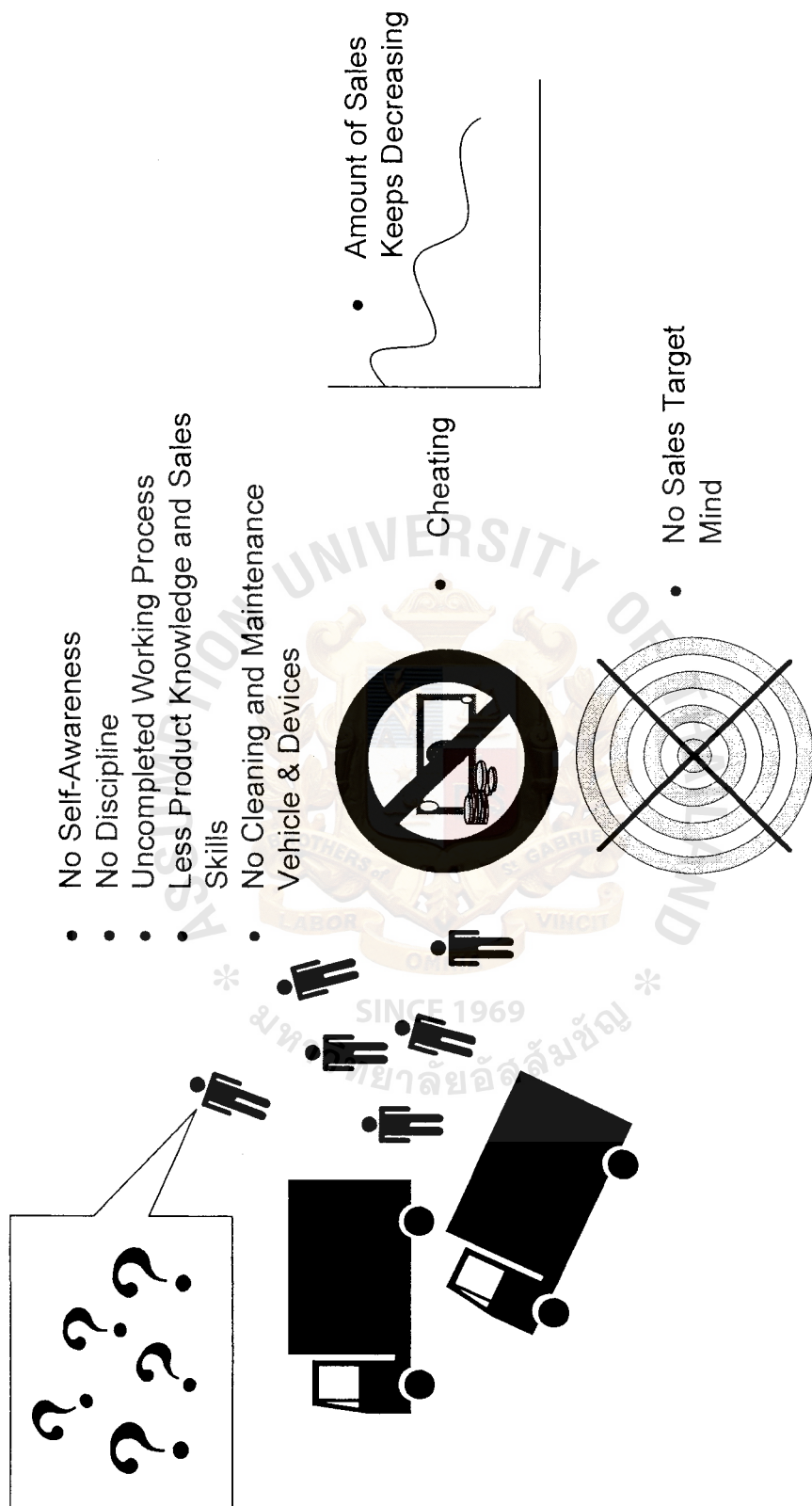
Figure 4.1.   Some Existing Problems in the Sales Division.

- No Self-Awareness
- No Discipline
- Uncompleted Working Process
- Less Product Knowledge and Sales Skills
- No Cleaning and Maintenance Vehicle & Devices

- Cheating

- No Sales Target Mind

- Amount of Sales Keeps Decreasing

(2)   Working Process

The cash salespeople work with their assistant everyday. Both of them need to follow the steps that the company suggests in order to achieve their accomplishment.

The working process is as follows:

(a)   Return the collected money.

(b)   Load goods to stock on truck.

(c)   Prepare call cards, classify customers, and plan routes to marketplaces.

(d)   Greet customers and introduce themselves.

(e)   Check customers' inventory, write down data in the call card, and then compare with last month's amount in order to know which products are sold fast or slow.

(f)   Present the products, prices and promotions.

(g)   Write down the purchase order.

(h)   Prepare goods to delivery.

(i)   Delivery, check amount of goods, and collect money.

(j)   Appointment and say goodbye.

(k)   Analyze daily sales and compare total sales with the target.

(l)   Call office to order products for loading tomorrow.

This is all about the basics that every salesperson must know and do at the beginning. To complete the working process, salespeople must pass the basic training sales. Besides, they need to know their self-habit, character, and also know themselves that they are slow or

Amount of Sales Keep Increasing

Well Know Routes to Customers and Marketplaces

- Discipline
- Skillful
- Having Good Product Knowledge
- Having Sales Target Mind
- Customer-Oriented
- Periodically Cleaning and Maintenance of Vehicle & Devices

- Co-operation
- Friendly

- Honesty
- Trustable
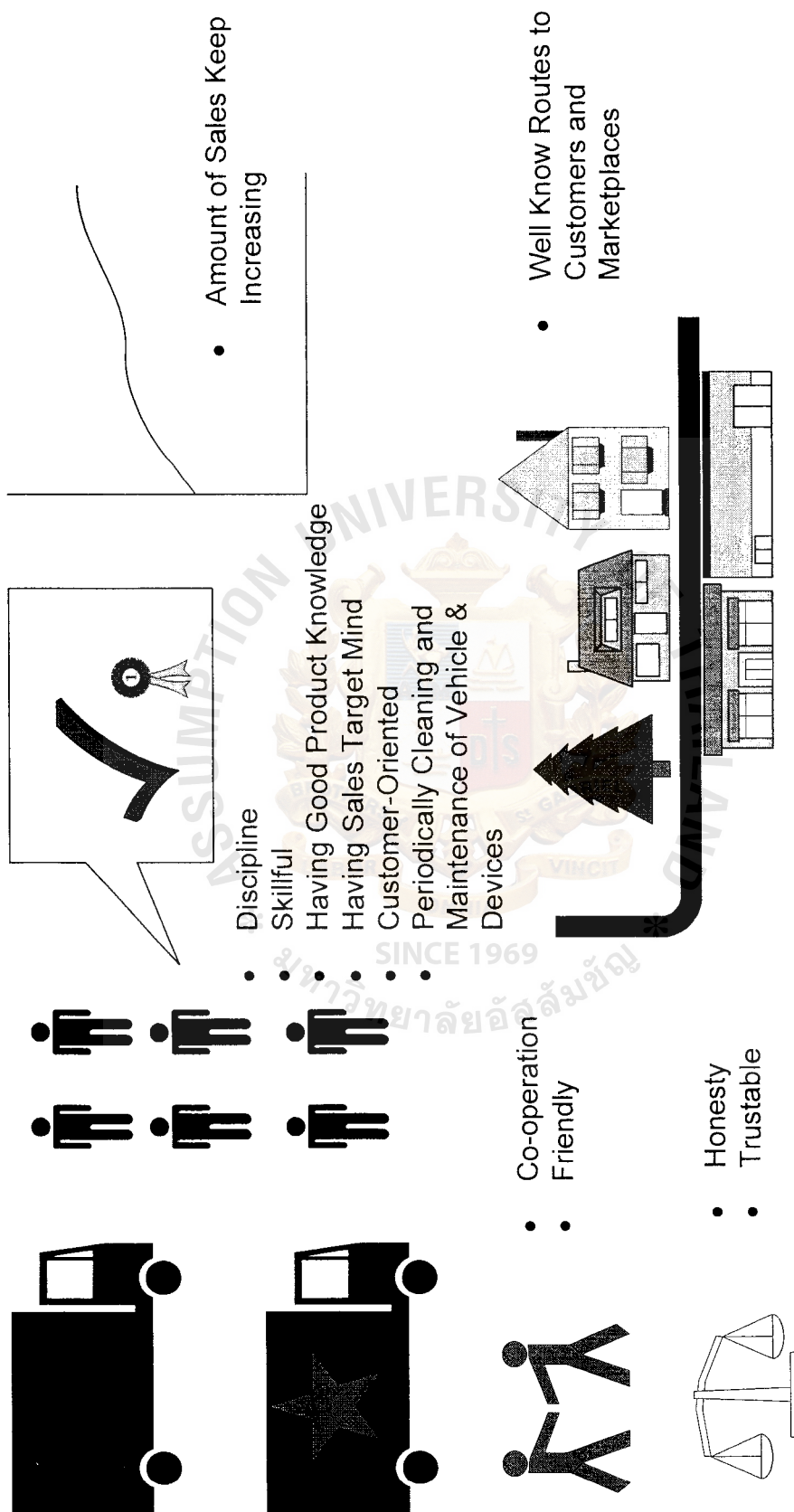
Figure 4.2.   The Expected Results after the Sales Improvement.

quick learners. The details of selling such as talking with customers, having products knowledge, filling out sales paper form, calculating tax, and classifying customers will be later.

(b)   Advanced Part

This training is about how the customers make decisions to buy products, what needs of customers are, and learning about selling. For more details, please study the literature review.

(2)   Sales Assistants' Training

As discussed in sales assistants' characteristics, the main jobs of sales assistants are helping cash salespeople in various tasks such as driving, truck maintenance, controlling inventory, and delivery. Therefore, we've arranged the training program through their main jobs as follows:

(a)   Safe driving

(b)   Truck maintenance: Cleaning, changing lubricant etc.

(c)   Studying routes to marketplaces and customers

(d)   Controlling and taking care of goods in stock; First In First Out (FIFO)

(e)   Goods loading up and arrangement

4.4   Sales Testing

(1)   Salespeople's Testing

We have prepared various kinds of testing for measuring individual sales ability such as product knowledge, prices, tax calculation, filling out the sales forms, and promotions. Not only testing on paper, we have also provided presentation testing and working with groups to enhance their

thought, presentation skill, and leader skill. The documents are attached in appendix section.

The testing not only improves their ability and skill, but it also activates salespeople to feel challenged and not bored with the same task.

(2) Sales Assistants' Testing

Since sales assistants have lower graduation than salespeople, testing is different. We will emphasize more on performance than doing documents and calculation, for example, providing a trucks cleaning contest.

(a) Truck and Working Devices Maintenance

The trucks look dirty and older than they should be and they are often out of order. It's possible when customers see the dirty truck, they would think of what conditions products should be. Therefore, it's time to improve by adding a weekly activity to get more fun with cleaning the trucks. The activity is named, Trucks Cleaning Contest, that sales assistants will be able to get more points for evaluation. And, we also provide a schedule of maintenance such as changing lubricant, tires, etc.

4.5 Cheating People

(1) Cheating Salespeople

In reality, salespeople find it hard to cheat because the working system is consistent, and also they have to work with sales assistants; if they're cheating, the sales assistants have to know.

However, when salespeople work longer and have dirty minds, they can see holes in the system. Most salespeople want to get more money

because they like to gamble and being alcoholic. So, when they really need money for their family, they will take dirty chances.

Explanations of some system holes that salespeople cheat are:

(a)   False checks

They get checks from elsewhere and sign it by themselves. Then, take collected cash.

(b)   Take the cash by not issuing receipt

When they sell products, they'll issue receipt to customers. Some customers do not need the receipts. Anyway, sales assistants have to associate with this situation as well.

Although we can detect this fault, every salesperson every working day by checking their stock, it takes a long time; at least half a day. The business almost stops running and some good salespeople feel uncomfortable. It's not worth at all. The method that we can do is randomly checking to threaten the bad salespeople.

(2)   Cheating Customers

Cheating customers know that salespeople would like to sell their products in high volume. They write down checks though they do not have enough money in the bank account. We will know on the checks due date, but the cheating customers have gone already with the goods.

The ways to solve are not so easy because we have to change sales mind of salespeople, which can make them aware of those cheating customers. Almost all cheating customers are new and order in high volume. We have to often repeat a sentence to our salespeople; "when we can't sell,

we think what the reasons are, and also when we're selling in high volume, we have to realize more (not selfishly) there is something going wrong?"

4.6 Sales Meeting

We have many kinds of meetings to communicate with our salespeople.

(1) Morning Meeting

This is a daily meeting before they work in order to be prompt in work. The meeting content consists of individual and total sales records announcement, sales analysis, general internal and external problems, and the solutions.

(2) Division Meeting

Sometimes problems arise in a division, and do not link to others such as changing sales target or modifying working process within a division. The manager will talk with the sales staff in that division.

This meeting can quickly and well respond to the immediate problems in order to work smoothly.

(3) Monthly Meeting

In this meeting, we set a new sales target for next month, frequent problems, and the solutions. We will conclude and analyze the sales results such as why products are popular, and how to improve the working process.

(4) Meeting Called by Managers from Mother Companies

The meeting is called by managers from mother companies. Before the companies are launching new products to market, they will present and give this product knowledge to the salespeople.

Normally in this meeting, they will discuss the problems of prices, promotions, and the solutions because the price and the promotion cannot be

changed by our decision. A manager is a middle man between us and a mother company.

4.7   Sales Evaluation

The sales evaluation has three parts. First part is a salesperson's total sales result that affects 70 percent. Second is the testing score that affects 30 percent. Last is their performance such as truck and working devices maintenance, absence, tardiness, and other working performance. The last part can affect the overall evaluation. This evaluation will be regularly provided in order to give feedback to them what habits or behaviors are good for them and the company.

4.8   Feasibility of the Sales Improvement Framework
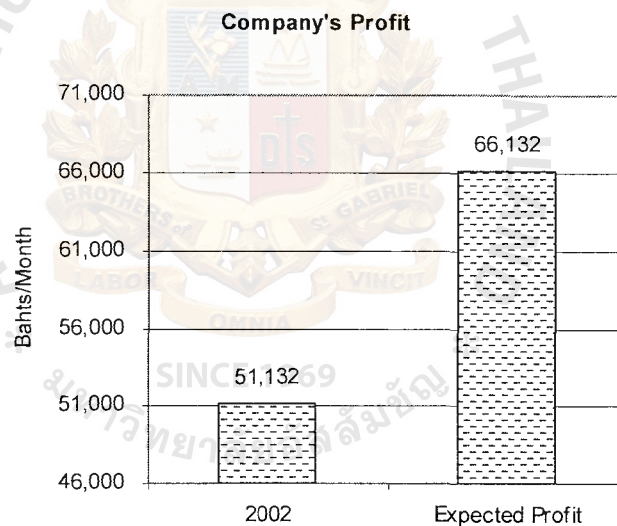
Company's Profit

Figure 4.3.   The Expected Company's Profit after the Sales Improvement.

For the cost of sales improvement, from our study, we found that the sales improvement consumes only manager's time for training and testing. In addition using a computer to analyze and evaluate salespeople, there is no additional cost at all because the computer also exists. The meetings consume only the time of employees. Cleaning

and truck maintenance should have been normally provided before doing the improvement.

For the benefit of sales improvement, we expect increase of at least 30% of total profit. That is about 15,000 bahts per month. If we continue doing the improvement, we can get more than that amount. For intangible benefit of doing these activities, the sales staff are activated and feel more challenged in working because they will have to score points to reach their best evaluation.

V. AN ACCOUNTING IMPROVEMENT FRAMEWORK

5.1 Overview of Staff and Jobs in the Accounting Division

In this division, it contains five female accounting workers. It has one accountant that is resigning as we discussed this problem in the computer system improvement framework. Therefore, the rest is four, and the computer system can make them conquer more work load. The four accountants are responsible for three divisions (SCJ, KC, and NZ) and general accounting tasks. Before improvement, the four accountants separated all the work by themselves. It is not suitable because everyone has to take care of every division. So, they cannot focus well on any division, and it also makes inconsistent audit and checking.

All the accounting jobs are assigned by the owner such as recording sales transactions on workbooks, controlling inventory, and collecting money from salespeople. They calculate all the things by calculators. Think and try to picture when you go to the office, what will you see? Yes, you'll see all the accountants punching their calculators all day, not only a bad image of the company, but also it is very noisy.

It's surprising that there is no meeting arranged between all accountants and the owner. There is no way to interact well among them because the owner never stays in the office. If sometimes a problem arises, and it needs to be solved soon, they will have an unwilling call to the owner. Apparently, the owner doesn't understand their problem because the owner is not in their situation and have poor communication. Thus, most of the problems still exist.

5.2 A List of Some Existing Problems

    (a)   No monthly company's profit and lost announcement

    (b)   No daily sales record announcement

    (c)   Manually record and calculate transactions

(d)   Inconsistently audit and checking

(e)   Poor communication between owner and accountants

(f)   Not good evaluation and increasing salary

(g)   Unsuitable job assigned for each accountant

(h)   No training and testing

(i)   No meeting

(j)   No financial statement analysis

5.3   Dealing with Job Assignment

Although most of accountants have accounting knowledge from graduation, they do not know well the benefit of doing financial statements and only one of them can do these statements. This makes a huge difference among those accountants. Only one accountant who can do those statements get much higher salary, but she also has too many jobs to do alone that makes serious stress when the due date of fiscal year is coming.

The jobs are reassigned; all accountants should be balanced in working loads and be able to rotate their jobs. The accountants have to learn how to do jobs of their colleagues, and how to teach others to do their own jobs. The ideas to simplify balancing working load are: one accountant is responsible for one division, and helping each other doing the financial statements. For methods of doing financial statements, it is in the next section.

5.4   Accounting Training

Once, we discussed training for accountants in Chapter III that is about computers. For this chapter, we'll discuss training about financial statements and analysis.

(1)   Financial Statements

Although all accountants have graduated at least with the accounting diploma degree, most of them forgot how to do the financial statements because they have studied so long ago and they never do it on their own.

We teach them what they can get them from doing those statements, how to collect the data and do the financial statements.

Principle of accounting statements that we train:

(a)   Balance sheet

(b)   Income statement

We'll discuss with them about the meaning of accounting words such as current asset, liability, and long term debt.

The details of the financial statements and meaning of accounting words, can be found in the literature review.

(2)   Financial Statements Analysis

We will use ratios to analyze the financial statement for measuring the company growth and company financial status. So, we have to make them know what we can get from analysis, and how to measure. Last, we will point out what the bad factors are, and how to improve those factors.

The ratios that we will teach them are as follows:

(a)   Current Ratio

(b)   Acid Test Ratio

(c)   Debt to Net Worth Ratio

(d)   Rate of Return on Assets

(e)   Inventory Turnover

For the details of ratios and analysis we have it in the literature review. An example of analysis is shown in Figure 5.4.

(3)   Daily Sales Reports

In other sales companies in the market, daily sales reports is announced before the salespeople work everyday in order to make them know their present sales record. The sales people can image how much you are going to sell for the rest. And the manger can emphasize on the weak salespeople. In contrast, 3B sales company does not have the sales record announcement at all. The salespeople think if they are lucky enough, they will get an achievement incentive. This is a very weak point for the company. So, we immediately respond to this problem by making an excel worksheet for collecting sales record from accountants. Then, print it out every working day. The sales record will be announced in the morning meeting.

(4)   Monthly Company's Profit and Loss Reports

At first observation, the company has no announcement in monthly profit and loss to employees. Most employees make rumor about unsuitably rising salary. They think the company can make a lot of money but the company does not pay them well enough. In contrast, they do not think about costs. The company has to run the business to cover all costs, and it's not as easy like they think. When the accountants are doing monthly profit and loss for them, they're doing separately for each salesperson and division. They can see how much each person and division can make profit or loss. If they have any problem with it, we can answer them right away and figure out what's going wrong.

บริษัท สามบีเซลล์ จำกัด

งบดุล

ณ วันที่ 31 ธันวาคม 2545

สินทรัพย์

สินทรัพย์หมุนเวียน

เงินสดและเงินฝากธนาคาร	76,099.94
ลูกหนี้กรมสรรพากร	197,693.19
ลูกหนี้การค้า	1,582,478.17
สินค้าคงเหลือ	3,056,211.42
ภาษีเงินได้จ่ายล่วงหน้า	12,000.00
วมสินทรัพย์หมุนเวียน	4,924,482.72

ที่ดินอาคารและอุปกรณ์

ยานพาหนะ	115,756.34	
เครื่องใช้สำนักงาน	117,260.48	
สินทรัพย์อื่นๆ	1.00	
อุปกรณ์ไฟฟ้า	16,810.00	
อาคาร	3,058,826.85	
ที่ดิน อาคาร และอุปกรณ์สุทธิ		3,308,654.67
รวมสินทรัพย์		8,233,137.39

และส่วนของผู้ถือหุ้น

หนี้สินหมุนเวียน

ภาษีเงินได้ค้างจ่าย	155,310.08
เจ้าหนี้กรมสรรพากร	8,832.19
เจ้าหนี้การค้า	3,824,173.87
เจ้าหนี้และเงินกู้ยืมกรรมการ	2,300,000.00
รวมหนี้สิน	6,288,316.14

ส่วนของผู้ถือหุ้น

ทุนเรือนหุ้น

ทุนจดทะเบียน

หุ้นสามัญ 1,000 หุ้น มูลค่าหุ้นละ 1,000 = 1,000,0000

ทุนที่ออกและเรียกชำระแล้ว

หุ้นสามัญ 1,000 หุ้น มูลค่าหุ้นละ 1,000	1,000,000.00
กำไร(ขาดทุน)สุทธิยังไม่ได้แบ่ง	944,821.25
รวมส่วนของผู้ถือหุ้น	1,944,821.25
รวมหนี้สินและส่วนของผู้ถือหุ้น	8,233,137.39

งบดุลนี้ได้รับอนุมัติจากที่ประชุมผู้ถือหุ้นสามัญ ครั้งที่ 1/2543

วันที่ 5 เมษายน 2546

ลงชื่อ...กรรมการผู้จัดการ

(นางแสงอรุณ   เกริงกำจรกิจ)

Figure 5.1.   A Balance Sheet of the Company.

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บริษัท สามบีเซลส์ จำกัด

งบกำไร (ขาดทุน) และ กำไรสะสม

สำหรับปีสิ้นสุดวันที่ 31 ธันวาคม 2545

รายได้

   รายได้จากการขาย   48,312,251.54

บวก รายได้ส่วนลดรับ   1,415,683.62

   รายได้จากการขายสินค้า   49,727,935.16

ค่าใช้จ่าย

   ต้นทุนขาย   43,044,810.88

   ค่าใช้จ่ายในการขายและบริหาร   5,914,225.31

   ภาษีเงินได้   155,310.08

   รวมค่าใช้จ่าย   49,114,346.27

กำไรสุทธิหลังหักภาษี   613,588.89

งบกำไร (ขาดทุน) สะสมต้นงวด   331,232.36

กำไร (ขาดทุน) สะสมปลายงวด   944,821.25

กำไร(ขาดทุน)ต่อหุ้น   613.59

ขอรับรองว่าถูกต้อง

ลงชื่อ... กรรมการผู้จัดการ

(นางแสงอรุณ   เกริงกำจรกิจ)

Figure 5.2.   An Income Statement of the Company.

บริษัท สามบีเซลส์ จำกัด

รายละเอียดประกอบงบ กำไรขาดทุน

สำหรับปีสิ้นสุดวันที่ 31 ธันวาคม 2545

ต้นทุนขาย

	สินค้าคงเหลือยกมา	3,478,203.21
บวก	ซื้อสินค้า	42,622,819.09
	สินค้าที่มีไว้เพื่อขาย	46,101,022.30
หัก	สินค้าคงเหลือปลายงวด	3,056,211.42
	ต้นทุนขายสินค้าที่ขาย	43,044,810.88

ค่าใช้จ่ายในการขายและบริหาร

เงินเดือนและค่าจ้าง	2,073,400.00
ค่าอะไหล่ซ่อมแซม	192,098.27
ค่าใช้จ่ายในการการเดินทาง	33,065.00
ค่าน้ำมัน	2,036,438.62
ค่าเครื่องเขียนแบบพิมพ์	46,902.24
ค่าโทรศัพท์	47,433.52
ค่าไฟฟ้า	64,849.43
ค่าประกันสังคมและกองทุนทดแทน	54,927.42
ค่าภาษีรถยนต์	26,628.00
ค่ารับรอง	93,025.00
ค่าใช้จ่ายเบ็ดเตล็ด	1,090.99
ค่าเบี้ยประกันภัย	106,834.00
ค่าส่งเสริมการขาย	373,631.78
ค่าภาษีโรงเรือน	1,500.00
ค่าสอบบัญชี	22,500.00
ค่าภาษีป้าย	600.00
ค่าสัญญาค้ำประกันธนาคาร	15,954.00
ค่าภาษีซื้อไม่ขอคืน	7,651.45
ค่าเสื่อมราคาทรัพย์สิน	715,695.59
	5,914,225.31

ขอรับรองว่าถูกต้อง

ลงชื่อ..กรรมการผู้จัดการ

(นางแสงอรุณ   เกริงกำจรกิจ)

Figure 5.3.   The Details of the Income Statement of the Company.

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Current Assets	4,924,482.72	
Current Liabilities	3,988,316.14	Current Ratio = 1.23
Cash	76,099.94	
Account Recievable	1,792,171.36	
Market Securities	0.00	Acid Test Ratio, Quick Ratio = 0.47
Current Liablilities	3,988,316.14	
Total Liabilities	6,288,316.14	
Net Worth	1,944,821.25	Debt to Net Worth Ratio = 323%
Intangible Net Worth	0.00	
Profit	613,588.89	
Total Assets	8,233,137.39	Rate of Return on Assets = 7.45%
Intangible Assets	0.00	
Net Sales	43,044,810.88	
Begining Inventory	3,478,203.21	Inventory Turnover = 13.17
Ending Inventory	3,056,211.42	

Current Ratio
High : The company has ability to pay off its current liabilities.

Quick Ratio
Low : The company's liquidity is low; it may have problems to pay debt by cash.

Debt to Net Worth Ratio
High (Too Risky) : The debt is about 3 times of Net Worth or owner's equity. The owner has less ability to pay off the company's debt while the company is normally running.

Rate of Return on Assets
Ok : The company gets return 7.45% on Assets; This ratio is more than bank's interest.

Inventory Turnover
Good : The company has less shortage time and fewer obsolete products.

Figure 5.4. An Example of Financial Ratios Analysis.

(5) Audit

Another task of accountants is to audit salespeople in order to control cheating. The problem for auditing is they do not have enough time to do it best because they waste time to do the accounting tasks manually. If we can help reduce their manual jobs, they'll be able to do more consistent audit. Therefore, this part is related with the computer system part because the computer system provides benefit reducing waste time for recording sales transactions and analysis.

5.5 Accounting Testing

After we have trained staff about the financial statements and analysis, we also have a test for them. This test is a simple essay testing such as explain meanings of the financial statements and accounting words. Not only the test paper is provided, we also have presentation test for improving teaching skills because for now on, they have to teach their jobs to their colleagues.

We will score all kind of testing and use that score for a part of evaluations so that they're willing to do testing.

5.6 Accounting Evaluation

The existing evaluation is conducted by the owner alone. And, there is no feedback to the staff like why they deserve for this amount of salary. This has no value and makes no improvement. The staff do not know how to get higher salary and when some staff get much higher, others will start rumors, and are going to be discouraged.

The evaluation of accounting staff can be measured from their performance for about 70% and their testing by about 30%. The performance is from the number of absentees, tardiness, and other faults. The staff who obey the company's rules, achieve

more work done, and become quick learners who will get chances to have higher bonus and salary.

In the last part of evaluation, we will give feedback on what their habit the company prefers, and what their behavior they must avoid. The feedback will be told periodically in order to let them know and improve before the evaluation coming.

5.7 Accounting Meeting

In the accounting division, there is no meeting before they just sit on their desks and work pointlessly. When we try to have a meeting for them, they're interested and would like to have it periodically. In the meeting, we have discussed about how they work, what documents they do, how their improvement ideas are, and then we will suggest solutions. In addition, the meeting not only conveys the improvement of working process, but also it is the formal communication between the accountants and the owner. They can interact about what unsatisfactory things they need the owner to improve.

5.8 Feasibility of the Accounting Improvement Framework

From the framework, we can analyze benefit and cost as follows:

We expect the total benefit about 10,000 bahts per month. See Figure 5.5. This amount comes from reducing chances of cheating, elimination costs, having target mind, etc. For the intangible benefits, the workers get more pleasure from the new way of evaluation, and get motivated from training and testing. This does not make them feel bored with the same working task.

For the costs of implementing this framework, we use only computer resource, stationery, and employees' time.

Because this is a lean framework, we do not want to use more resources. We will use only what we have at that time, knowledge, and intention. But what we get is fabulous and meaningful and it is the basis of being a superior company.
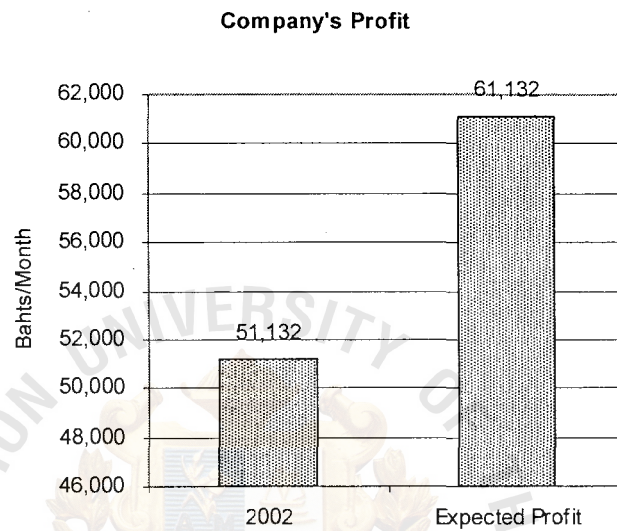
Company's Profit

Figure 5.5.   The Expected Company's Profit after the Accounting Improvement.

VI. CONCLUSIONS AND RECOMMENDATIONS

6.1 Conclusions

In the project, we have discussed the improvement frameworks that are in the fields of computer, sales and accounting. A part of the project title was named a lean organization framework because the project illustrates eliminating existing waste and problems by spending less money. We plan to improve mainly in the human related devices and try to spend money as less as possible. So, we take most of the time to train the staff, and change the working process.

In the computer system framework, the start of the project is because this part is linked to others; the accounting part needs to reduce wasting time and the sales part needs sales analysis. we have planned to improve the old computer system. And, added computer knowledge to the staff. After that, we've changed their working process. For the new computer system, it can be used in various ways such as help record sales transactions, calculate massive numbers, do reports, etc. Although it takes much money to invest, it returns more value later.

In the sales framework, we have improved the salespeople's skill and knowledge. We've focused on their working process because some salespeople don't know the steps of works. We provided the solutions through training and testing. We also dealt with training of sales assistants. There are discussions about how to manage with cheating salespeople and cheating customers.

In the accounting framework, we've listed the problems of accounting and the ways to solve them. The manual jobs that can be done by computers are eliminated. After they have more time, they can convey more thorough audit and checking salespeople. We have taught them how the financial statements and sales analysis are important. We have provided new ways for the evaluation.

After we have done all the improvement frameworks, the company will run business smoothly. The main problems and waste will be eliminated. Because we have to improve all three main divisions, the linking problems among those are solved easily. The company will have more ability to manage with bad events after they have passed training to be lean. At last, the company can survive in any kind of economic situation. The overall expected profit is shown in Figure 6.1.
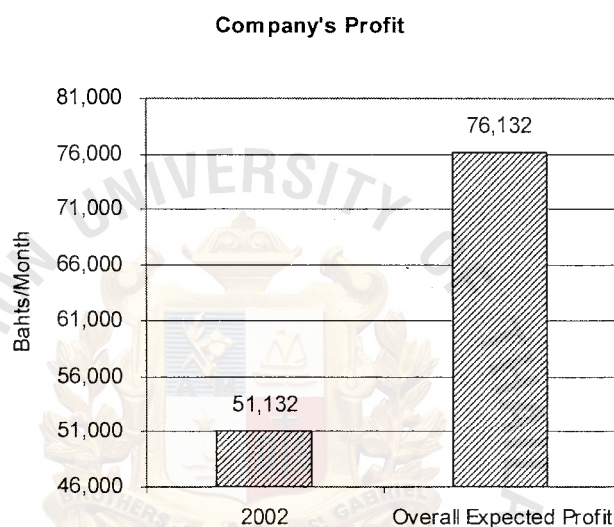
Figure 6.1.   The Overall Expected Company's Profit after the Improvements.

คะแนนการทดสอบพนักงานขาย

ครั้งที่	1	2	3	4	5	6	7	8	Battery Selling Contest	รวม	%
คะแนนเต็ม	150	200	300	250	300	500	1000	300	Extra Points	3000	
ชัยชนะ	101	146	195	220	180	306	0	275	0	1423	47.43%
ทองสุข	77	126	180	185	120	306	0	0	0	994	33.13%
วิโรจน์	52	145	175	240	170	306	0	10	0	1098	36.60%
ทศพร						325	925	200	0	1450	80.56%
ธีรวุฒิ	102	148	165	210	180	306	900	280	76	2367	78.90%
สมชาย	91	142	185	200	180	360	950	210	88	2406	80.20%
สิทธิโชค	81	162	160	200	150	360	900	200	171	2384	79.47%
อนุศิษฐ์	68	118	190	210	120	360	0	150	2262	3478	115.93%
อำนาจ	85	150	190	210	200	333	935	275	139	2517	83.90%
สุรชาติ	78	183	190	210	200	333	930	200	1462	3786	126.20%

Figure 6.2.   The Sales Testing Results.

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6.2 Recommendations

We recommend continuing the lean organization framework to other divisions of 3B Sales Company such as human resources, logistics, marketing, and warehouse division.

A brief lean improvement framework of other divisions is as follows:

Human resources division, we suggest to have job descriptions and specifications for all staff positions in order to make them know what jobs they are responsible to. The periodical training and evaluation should be provided to all employees. We may hire outsource training companies to add more skills to our staff because those training companies have more training experiences. The penalty should be clearly announced and make it as company's rules. The company should hire more educated people through the Internet. The highly educated people can lift up the company's profit.

Logistics division, we should provide route maps to the drivers in order to use fuel efficiently. Provide basic vehicle maintenance can extend life of trucks. We will also have "How to Be a Safe Driver" training to reduce chances of accidents.

Marketing division, we'll support some products to local activities such as soccer matches and school sports. The marketing plans having special promotions for extra occasions need to discuss with mother companies' managers. We will have uniform polo shirts for staff which have company logo; this is good advertising and will keep the company's image.

Warehouse division, the plan is rearranging goods in the warehouse to be easily checked. In the past, many goods are spoiled because of rats, birds, and roof leakages; some goods are robbed because of a broken lock and a sleeping security guard. These are the problems that we have to deal in the first place.

For further development of computer system, sales, and accounting:

Computer system is good to have a tailored software program to do all activities of the firm such as recording sales transaction, printing out invoice, inventory control, and others. That tailored software will collect data from data entry staff and keep them as company database in computer server. The owner can query real-time data from her home through the company website anytime without telephone calling. She can know daily sales record on each salesperson. See Figure 6.3.

Sales, in an advanced idea but most of sales companies use it, we will propose computer palmtop to record their orders. When the salespeople come back, they just upload the transactions to server; no data entry is required anymore. This saves more time and is more accurate than data entry. Having company website, we can sell our products through the Internet; customers can purchase products anytime they want instead of waiting for visits of salespeople.

Accounting, because of the tailored software program that we have mentioned, the accountants do not need to do all accounting statements by themselves. They just input necessary data, and the program will do the rest. Not only the financial statements, but also it can help the staff do sales analysis and forecast. The inventory control is also automatic; when the amounts of goods are below the set limit, the computer automatically facsimiles a purchase order to the mother company. Moreover, we can analyze which products are popular or not by using inventory analysis reports.

If the company wants to have its own products, the lean paradigm is very suitable for manufacturing as well because it can produce efficient products (high quality and low cost). Or, in the future, if the company wants to have more branches in other areas, we can easily copy the lean system prototype of the headquarter to branches.
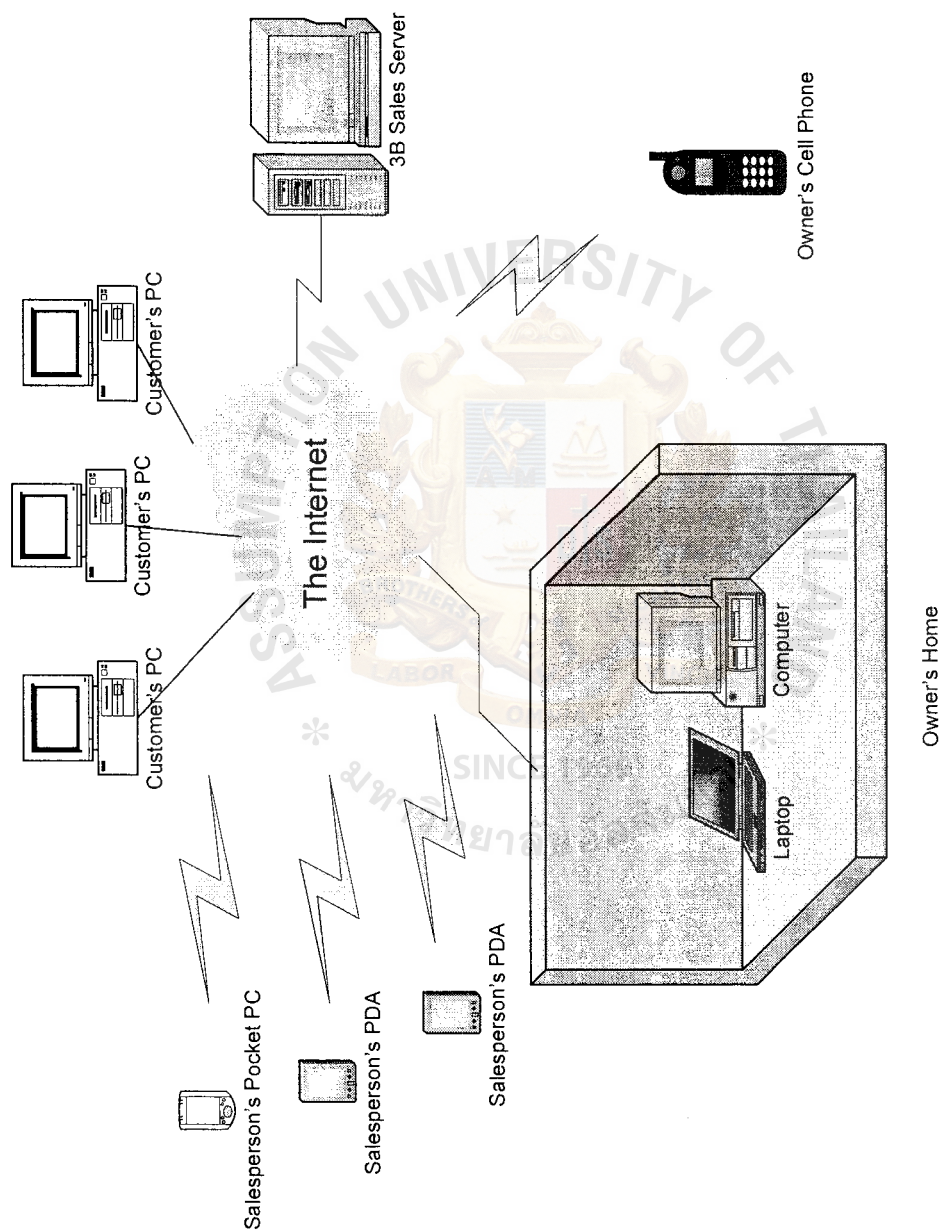
Figure 6.3. The Future Plan of the Computer System.

APPENDIX   A

TRAINING DOCUMENTS

๖ ขั้นตอนหลัก ของการปฏิบัติงาน ของพนักงานขาย

- [ ] ทักทาย และนำเสนอ
- [ ] สำรวจซ่อมสินค้า
- [ ] ตรวจดูสินค้าในสต็อก
- [ ] เสนอขายสินค้า
- [ ] ปิดการขาย
- [ ] จัดเรียงสินค้า และตัดสื่อโฆษณา

กฎการจัดการ

- [ ] ตอบข้อปฏิเสธด้วยคำถามทางที่สอบ และมีหลักการ
- [ ] อย่าเห็นด้วยกับข้อปฏิเสธ
- [ ] จงให้แน่ใจว่า ท่านเข้าใจข้อปฏิเสธอันแท้จริง (ก่อนลงลึก ถามคำถามให้กระจ่างเสียก่อน)

รับเครื่องมือ

- [ ] วางแผนการตัดหากาง อย่างมีประสิทธิภาพก่อน 1 วัน
- [ ] กำหนดจุดประสงค์ของการเยี่ยมลูกค้าทุกราย
- [ ] เตรียมวัสดุส่งเสริมการขาย (POP) ให้พร้อม
- [ ] เตรียมเครื่องมือที่เกี่ยวกับการเสนอขายให้พร้อมสำหรับลูกค้าทุก ราย
- [ ] กำหนดวัตถุประสงค์ของการจัดเรียงสินค้า และรายการส่งเสริมการ ขาย ในแต่ละวัน

สาเหตุ

- [ ] เขาไม่เข้าใจ หรือเข้าใจผิดในข้อมูลของเรา
- [ ] เขารู้สึกเป็นห่วงเกี่ยวกับคุณสมบัติของผลิตภัณฑ์ การใช้งาน หรือการบริการของ เรา ที่เรากำลังเสนอขาย
- [ ] เขารู้สึกว่า ผลประโยชน์ที่เรานำเสนอให้นั้น ไม่ได้เป็นสิ่งที่รับประกันได้ว่า สินค้าจะขายได้

กฎของออสบอน
จะเป็น ถ้าจะเป็น นักขายมืออาชีพ

เทคนิคการจัดการ และ ข้อโต้แย้ง

5 ขั้นตอน ของ เทคนิค แบบ Q-FAB-Q

- [ ] กระบวนการเพื่อเปลี่ยนประเด็น
- [ ] คำถามเจาะลึก
- [ ] การถามปิด
- [ ] ตอบคำถามด้วยประโยค FAB ที่เหมาะสม
- [ ] ขมวดคำถามที่ทำให้เกิดปิด

ขั้นตอนที่ 3-4 คำถามเลือกอื่น และคำถามปิด

- [ ] **ร้านค้าปลีก** ก็ใช่ !!! ก็ของขายออกอ่า แต่ก็เป็นลูกค้าต้องการอยู่ เรื่อยๆ
- [ ] **พนักงานขาย** ดีเลยครับเมื่อ นั่นแสดงว่าเสื้อให้งานเสร็จสำคัญของ การลดลงตลาดความต้องการของลูกค้าทุกกลุ่มไปได้ทัน

FAB คืออะไร

- [ ] **F** คือ คุณสมบัติ, ลักษณะเฉพาะเจาะจง (Feature)
- [ ] **A** คือ ข้อดี, ข้อได้เปรียบ (Advantage)
- [ ] **B** คือ ผลประโยชน์ (Benefit)

ขั้นตอนที่ 2 คำถามเจาะลึก

- [ ] **ร้านค้าปลีก** ก็บ้าง (บางอยากได้บางเกิดประเด็นปัญหาและบาง) (เฉพาะงานปกติธรรมดา)
- [ ] **พนักงานขาย** เชื่อครับ สินค้าในร้านของเฮียขายดีเหมือนกันหมด หรือปล่าวครับ
- [ ] **ร้านค้าปลีก** ส่วนใหญ่ก็ขายดี แต่ก็มีอยู่ 2-3 ยี่ห้อที่ขายออกช้า แต่ก็ เป็นสินค้าหลายยกต้องการการซื้ออยู่เรื่อยๆ
- [ ] **พนักงานขาย** บ้าง ต้องสาเหตุที่เขยไม่เลือกขายดีของตัวนั้น

เทคนิคการจัดการ กับข้อโต้แย้ง

- [ ] เทคนิคแบบ **FAB** จัดการโดยการใช้คำอธิบายตามแบบรงปิดตรงบวาที่ เหมาะสมในรูปแบบของ **FAB**
- [ ] เทคนิคแบบ **Q-FAB-Q** จัดการโดยการตั้งประเด็นปิดไหน่ชื้นมา เพื่อ เอาระบอบปิดเสริมไปของร้านค้าปลีก มีทั้งหมด 5 ขั้นตอน

ขั้นตอนที่ 1 คำถามเปลี่ยนประเด็น

- [ ] **ร้านค้าปลีก** ขอบใจที่นายบอกเรื่องสินค้าออกใหม่ ตอบปลืนค้ารวด แผงตายได้ด้านมาก สินค้าตัวปริราคาแพงกับเก็บไป
- [ ] **พนักงานขาย** ผมการบอลรับว่า เฮียเป็นห่วงเรื่องราคา แต่เฮียครับ ลูกค้าของเฮียถยกมาวิดัตอยบามากกังสินค้าตัวนี้ป่วจ้างไทนครับ

ขั้นตอนที่ 5
ถามพนักงานทำแบบสอบถาม

- **พนักงานขาย** ฟังดูมีเหตุผลและนะครับ เพื่อนไปให้ลูกค้าหน้าไปซื้อของอื่น จริงไหมครับ???

ขั้นตอนที่ 4
ตอบคำถามด้วยประโยค FAB

- **ร้านค้าปลีก** แบบตอบครับ ถ้าแบบไม่มีสิ่งที่อยากต้องการพบก็จะเสียลูกค้าไป
- **พนักงานขาย** เหตุผลที่เหมาะครับ เพราะอยากให้อยู่พิจารณา สินค้าตัวนี้ เราจะได้ด้วยว่าถ้าลูกค้าอยากจะขอสินค้าตัวนี้ "จะขอ ขนาดใหญ่ F" "เพราะประหยัดมากกว่า A" "เฉลี่ยขนาดปกติ F" "ขนาดสำหรับเริ่มใช้ผลิตกันนี้ A" "นั่นแนละครับ เสียค่าโอกาสในการขายที่เพิ่มขึ้นโดยขั้นโดยที่เอื้อมสิ้นค้าทั้งสอง ขนาด ยังจะทำให้เอื้อสร้างผลต่อไรจากลูกค้าได้ทั้งสองแบบ B"

การบรรยายงานขายของศูนย์จัดจำหน่าย ครั้งที่ 2

บริษัท
ดิ เอมเมอริส์ไซน์ เซ้าท์-อิสต์ เอเชีย ประเทศไทย
จำกัด

ขั้นตอนการเรียกเข้าพบลูกค้า
The Sales Call Process

การวางแผน

ขั้นตอนที่ 1 กำหนด วัตถุประสงค์ ของโปรโมชั่นขึ้นมา

การวางแผน

- กำหนด วัตถุประสงค์ ของโปรโมชั่นขึ้นมา
- หาว่าอะไรคือ คุณสมบัติ ที่สำคัญ
- ทำการวิเคราะห์ FAB
- มีการคาดการณ์ถึง การปฏิเสธ ที่สำคัญๆ
- เตรียม กลยุทธ์ เพื่อรับมือกับการปฏิเสธ
- จัดสู่ขั้นตอนความสมบูรณ์แบบและตระหนัก ของความรู้ทางด้านการเรียกร้องค่า

การวางแผน

- กำหนด วัตถุประสงค์ ของโปรโมชั่นขึ้นมา
- หาว่าอะไรคือ คุณสมบัติ ที่สำคัญ

ขั้นตอนที่ 3 ทำการวิเคราะห์ FAB

การวางแผน

ขั้นตอนที่ 2 หาว่าอะไรคือ คุณสมบัติ ที่สำคัญ

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การตลาดเชิงกลยุทธ์

โอกาส

แผ่นภาพที่ 3
การเลือกและจัดเตรียมเนื้อหาของการเสนอขายและเทคนิคในการนำเสนอ

แผ่นภาพที่ 4
การเลือกและจัดเตรียมเนื้อหาของการเสนอขายและเทคนิคในการนำเสนอ

ชื่อเรื่อง C
การเสนอเทคนิคการขาย

การจัดเรียงสินค้า

การจัดเรียงสินค้าในห้างสรรพสินค้า

APPENDIX B

TESTING DOCUMENTS

ชื่อ...แผนก.................................

แบบทดสอบพื้นฐานพนักงานขายหน่วยรถและเครดิตครั้งที่ 1 คะแนนเต็ม 100 คะแนน

1) จงเรียบลำดับ $\frac{1}{2}, \frac{7}{5}, \frac{5}{4}, \frac{0}{100}, \frac{3}{8}$ จากตัวที่มีค่าน้อยสุดจนถึงตัวที่มีค่ามากสุด พร้อมบอกวิธีคิด (10 คะแนน)

2) ลูกค้าซื้อสินค้าเป็นเงิน 7843.00 บาทโดยที่ราคานี้หักส่วนลด 113.78 บาท เรียบร้อยแล้ว อยากทราบ ว่า ลูกค้าจะต้องเสียภาษีมูลค่าเพิ่ม(VAT) เท่าไหร่ (15 คะแนน)

3) จงลำดับขั้นตอนวิธีการเยี่ยมร้านตั้งแต่เริ่มจนจบโดยละเอียด (30 คะแนน)

4) จงบอกวิธีการต่างๆที่พนักงานขายหน่วยรถและเครดิตสามารถไม่ซื่อสัตย์ต่อบริษัทมา 5 วิธี พร้อมทั้งบอก วิธีควบคุมที่ทางบริษัทสามารถทำได้โดยละเอียด (35 คะแนน)

5) สินค้าจำนวน 1765 ชิ้น คิดเป็น กี่โหล และเหลือเศษกี่ชิ้น (10 คะแนน)

ชื่อ...วันที่......................................

แบบทดสอบแบ่งออกเป็นสองส่วนคือแบบทดสอบพื้นฐานและแบบทดสอบเฉพาะ
ส่วนแรก 100 คะแนน ส่วนที่ 2 50 คะแนน รวมเป็น 150 คะแนนเต็ม

<u>*หมายเหตุ*</u> *ผลของการทดสอบส่งผลกับการให้โบนัสและการขึ้นเงินเดือน ขอให้ทุกท่านตั้งใจทำ และ โชคดีในการ*
ทดสอบ

<u>ส่วนแรก</u>
<u>แบบทดสอบพื้นฐานพนักงานขายหน่วยรถและเครดิตครั้งที่ 1</u>

1) จงเรียบลำดับ $\dfrac{1}{2}, \dfrac{7}{5}, \dfrac{5}{4}, \dfrac{0}{100}, \dfrac{3}{8}$ จากตัวที่มีค่าน้อยสุดจนถึงตัวที่มีค่ามากสุด พร้อมแสดงวิธีคิด
   (10คะแนน)

2) ลูกค้าซื้อสินค้าเป็นเงิน 7,843.00 บาทโดยที่ราคานี้หักส่วนลด 113.78 บาท เรียบร้อยแล้ว อยากทราบว่า
   ลูกค้าจะต้องเสียภาษีมูลค่าเพิ่ม (VAT) เท่าไร (15 คะแนน)

3) จงลำดับขั้นตอนวิธีการเยี่ยมร้านค้าตั้งแต่เริ่มจนจบโดยละเอียด (30 คะแนน)

4) จงบอกวิธีการต่างๆที่พนักงานขายหน่วยรถและเครดิตสามารถไม่ซื่อสัตย์ต่อบริษัทมา 5 วิธี พร้อมทั้งบอก
   วิธีควบคุมที่ทางบริษัทสามารถตรวจพบได้โดยละเอียด (35 คะแนน)

5) สินค้าจำนวน 1,765 ชิ้น คิดเป็น กี่โหล และเหลือเศษกี่ชิ้น (10 คะแนน)

<u>ส่วนที่ 2</u>
<u>แบบทดสอบเฉพาะของพนักงานขายเครดิตและหน่วยรถของ **KC** ครั้งที่ 1</u>

1) จงอธิบายรายละเอียดของ ส่วนลด, โปรโมชั่น, ราคาขายส่งรวมVAT, ราคาขายปลีก, ปริมาณบรรจุ,
   ชนิดประเภท, ของฮักกี้ส์และสก๊อตต์ พร้อมทั้งบอกคุณสมบัติหรือจุดเด่นของการใช้งานแต่ละชนิดด้วย
   และบอกยี่ห้อผลิตภัณฑ์ของบริษัทคู่แข่งของฮักกี้ส์และสก๊อตต์ให้ได้มากที่สุด (35 คะแนน)

2) ใน Call Card ได้แบ่งสินค้าออกเป็นกี่หมวด มีหมวดใดบ้าง และแต่ละหมวดประกอบด้วยสินค้าชื่อ
   อะไรบ้าง (15 คะแนน)

ชื่อ...วันที่.................................

แบบทดสอบแบ่งออกเป็นสองส่วนคือแบบทดสอบพื้นฐานและแบบทดสอบเฉพาะ

ส่วนแรก 100 คะแนน ส่วนที่ 2 50 คะแนน รวมเป็น 150 คะแนนเต็ม

<u>หมายเหตุ</u> ผลของการทดสอบส่งผลกับการให้โบนัสและการขึ้นเงินเดือน ขอให้ทุกท่านตั้งใจทำ และ โชคดีในการทดสอบ

<u>ส่วนแรก</u>

<u>แบบทดสอบพื้นฐานพนักงานขายหน่วยรถและเครดิตครั้งที่ 1</u>

1) จงเรียบลำดับ $\dfrac{1}{2}, \dfrac{7}{5}, \dfrac{5}{4}, \dfrac{0}{100}, \dfrac{3}{8}$ จากตัวที่มีค่าน้อยสุดจนถึงตัวที่มีค่ามากสุด พร้อมแสดงวิธีคิด (10คะแนน)

2) ลูกค้าซื้อสินค้าเป็นเงิน 7,843.00 บาทโดยที่ราคานี้หักส่วนลด 113.78 บาท เรียบร้อยแล้ว อยากทราบว่าลูกค้าจะต้องเสียภาษีมูลค่าเพิ่ม (VAT) เท่าไร (15คะแนน)

3) จงลำดับขั้นตอนวิธีการเยี่ยมร้านค้าตั้งแต่เริ่มจนจบโดยละเอียด (30คะแนน)

4) จงบอกวิธีการต่างๆที่พนักงานขายหน่วยรถและเครดิตสามารถไม่ซื่อสัตย์ต่อบริษัทมา 5 วิธี พร้อมทั้งบอกวิธีควบคุมที่ทางบริษัทสามารถตรวจพบได้โดยละเอียด (35คะแนน)

5) สินค้าจำนวน 1,765 ชิ้น คิดเป็น กี่โหล และเหลือเศษกี่ชิ้น (10คะแนน)

<u>ส่วนที่ 2</u>

<u>แบบทดสอบเฉพาะของพนักงานขายเครดิตและหน่วยรถของ NZ ครั้งที่ 1</u>

1) จงอธิบายรายละเอียดของ ส่วนลด, โปรโมชั่น, ราคาขายส่งรวมVAT, ราคาขายปลีก, ปริมาณบรรจุ, ชนิดประเภท, ของสินค้าทุกชนิดของ NZ พร้อมทั้งบอกคุณสมบัติหรือจุดเด่นของการใช้งานแต่ละชนิดด้วย และบอกยี่ห้อผลิตภัณฑ์ของบริษัทคู่แข่งของสินค้าทุกชนิดของ NZ ให้ได้มากที่สุด (35 คะแนน)

2) ใน Call Card ได้แบ่งสินค้าออกเป็นกี่หมวด มีหมวดใดบ้าง และแต่ละหมวดประกอบด้วยสินค้าชื่ออะไรบ้าง (15 คะแนน)

ชื่อ………………………………………………………………วันที่………………....................

แบบทดสอบแบ่งออกเป็นสองส่วนคือแบบทดสอบพื้นฐานและแบบทดสอบเฉพาะ

ส่วนแรก 100 คะแนน ส่วนที่ 2 50 คะแนน รวมเป็น 150 คะแนนเต็ม

<u>หมายเหตุ</u> ผลของการทดสอบส่งผลกับการให้โบนัสและการขึ้นเงินเดือน ขอให้ทุกท่านตั้งใจทำ และ โชคดีในการทดสอบ

<u>ส่วนแรก</u>

<u>แบบทดสอบพื้นฐานพนักงานขายหน่วยรถและเครดิตครั้งที่ 1</u>

1) จงเรียบลำดับ $\dfrac{1}{2}, \dfrac{7}{5}, \dfrac{5}{4}, \dfrac{0}{100}, \dfrac{3}{8}$ จากตัวที่มีค่าน้อยสุดจนถึงตัวที่มีค่ามากสุด พร้อมแสดงวิธีคิด (10คะแนน)

2) ลูกค้าซื้อสินค้าเป็นเงิน 7,843.00 บาทโดยที่ราคานี้หักส่วนลด 113.78 บาท เรียบร้อยแล้ว อยากทราบว่าลูกค้าจะต้องเสียภาษีมูลค่าเพิ่ม (VAT) เท่าไร (15 คะแนน)

3) จงลำดับขั้นตอนวิธีการเยี่ยมร้านค้าตั้งแต่เริ่มจนจบโดยละเอียด (30 คะแนน)

4) จงบอกวิธีการต่างๆที่พนักงานขายหน่วยรถและเครดิตสามารถไม่ซื่อสัตย์ต่อบริษัทมา 5 วิธี พร้อมทั้งบอกวิธีควบคุมที่ทางบริษัทสามารถตรวจพบได้โดยละเอียด (35 คะแนน)

5) สินค้าจำนวน 1,765 ชิ้น คิดเป็น กี่โหล และเหลือเศษกี่ชิ้น (10 คะแนน)

<u>ส่วนที่ 2</u>

<u>แบบทดสอบเฉพาะของพนักงานขายเครดิตและหน่วยรถของ SC Johnson ครั้งที่ 1</u>

1) จงอธิบายรายละเอียดของ ส่วนลด, โปรโมชั่น, ราคาขายส่งรวมVAT, ราคาขายปลีก, ปริมาณบรรจุ, ชนิดประเภท, ของแถมและเรดด์ พร้อมทั้งบอกคุณสมบัติหรือจุดเด่นของการใช้งานแต่ละชนิดด้วย และบอกยี่ห้อผลิตภัณฑ์ของบริษัทคู่แข่งของเป็ดและเรดด์ให้ได้มากที่สุด (35 คะแนน)

2) ใน Call Card ได้แบ่งสินค้าออกเป็นกี่หมวด มีหมวดใดบ้าง และแต่ละหมวดประกอบด้วยสินค้าชื่ออะไรบ้าง (15 คะแนน)

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ชื่อ………………………………………………………………………………วันที่……………….....................

แบบทดสอบมี 1 ส่วนคือ แบบทดสอบพนักงานขายหน่วยรถและเครดิตครั้งที่ 2

คะแนนเต็ม 200 คะแนน เวลาในการทดสอบ 2 ชั่วโมง

<u>*หมายเหตุ*</u>

1. *ผลของการทดสอบส่งผลกับการให้โบนัสและการขึ้นเงินเดือน*
2. *ความละเอียดและความครอบคลุมในการตอบส่งผลกับคะแนน*

<u>แบบทดสอบพนักงานขายหน่วยรถและเครดิตครั้งที่ 2</u>

<u>จงวิเคราะห์ จุดแข็ง, จุดอ่อน, โอกาสที่สามารถโจมตี และ โอกาสเราสามารถถูกโจมตี **(SWOT Analysis)**</u>

1) โมเดิร์นเทรด **(Modern Trade)** ตัวอย่างเช่น บิ๊กซี โลตัส คาร์ฟู (25 คะแนน)
2) ร้านค้าขายส่ง หรือ ยี่ปั๊ว (25 คะแนน)
3) ร้านค้าขายปลีก (25 คะแนน)
4) บริษัท สามบีเซลส์ จำกัด (30 คะแนน)
5) สินค้าของเรา (30 คะแนน)
6) สินค้าคู่แข่ง (30 คะแนน)
7) ตัวคุณเอง (35 คะแนน)

"ขอให้ทุกท่านโชคดีในการทดสอบ"
_____

บริษัท สามบีเซลส์ จำกัด

192 หมู่9 ถนนลพบุรี-สิงห์บุรี ตำบลบางขันหมาก อำเภอเมือง จังหวัดลพบุรี 15000

โทรศัพท์ 0-3661-8780 โทรสาร 0-3641-2140

วันที่ 23 พฤศจิกายน 2545

โปรดอ่านด้วยความตั้งใจและละเอียดถี่ถ้วน สามถึงสี่จบก่อนลงมือตอบ

แบบทดสอบพนักงานขาย คะแนนเต็ม 300 คะแนน

    เนื่องในโอกาสวาระปีใหม่ที่ใกล้จะมาถึง   ซึ่งบรรดาบริษัทห้างร้านต่างๆแถบทั้งหมด ได้ตระเตรียมปรับปรุงและพัฒนาความสามารถขององค์กรให้มีความสามารถในการแข่งขันกับคู่แข่งมากขึ้น ด้วยวิธีการต่างๆในการพัฒนา ยกตัวอย่างเช่น ทางด้านเพิ่มความสามารถของพนักงาน การปรับปรุงเปลี่ยนแปลงเครื่องมือเครื่องใช้ และอื่นๆอีกมากมาย ด้วยเหตุนี้ทางบริษัทของเราไม่สามารถหยุดอยู่กับที่ และไม่สามารถละเลยการเปลี่ยนแปลงไปในทางที่ดีได้ อีกประการหนึ่ง พนักงานขายเป็นบุคลากรของบริษัทที่มีจำนวนถึงหนึ่งในสามของบริษัท อีกทั้ง เป็นส่วนที่สามารถทำผลประกอบการให้แก่บริษัทโดยตรงและติดต่อกับลูกค้าทุกๆวัน ดังนั้น   จงทำแบบทดสอบนี้อย่างตั้งใจเพราะจะนำมาใช้ในการพัฒนาให้บริษัทเจริญรุดหน้าสืบต่อไป

โจทย์มีอยู่ว่า

    จงเขียนสิ่งต้องการแนะนำเพื่อการปรับปรุงและเปลี่ยนแปลงให้บริษัทมีความสามารถที่ดีขึ้น ทำกำไรได้มากขึ้น ท่านสามารถจะเขียนได้ในทุกๆด้าน ไม่ว่าจะเป็นการขาย การบัญชี โกดัง รถยนต์ อุปกรณ์เครื่องใช้ เงินเดือน และอื่นๆอีกมากมาย ที่ท่านมีแนวความคิด ปริมาณ ประโยชน์ และความเข้าใจในเนื้อหาทั้งหมด เป็นผลกับคะแนนที่ให้

ขอบคุณที่ให้ความร่วมมือที่ดีเสมอมา

APPENDIX   C

SAMPLES OF REPORTS

รายงานการขายประจำวันที่   12 ก.ย. 2546

ชื่อ	เป้าหมาย	ยอดขาย	ปัก	ร้านซื้อ	รวม	เปอร์เซ็นต์รวม	จำนวนร้าน
สมชาย	980,000	203,485.84		22	203,485.84	20.76%	10
ประพันธ์	580,000	242,464.48		146	242,464.48	41.80%	10
อมร	540,000	172,820.56		64	172,820.56	32.00%	9
วิบูร	540,000	218,193.45		135	218,193.45	40.41%	9
ธีรวุฒิ	540,000	131,449.53		121	131,449.53	24.34%	8
SC Total	3,180,000	968,413.86			968,413.86	30.45%	
อำนาจ	1,270,000	355,467.99			355,467.99	27.99%	10
สุรชาติ	430,000	107,782.24			107,782.24	25.07%	9
NZ Total	1,700,000	463,250.23			463,250.23	27.25%	
อนุศิษฎ์	900,000	342,507.06			342,507.06	38.06%	10
วิระชัย	560,000	117,887.75			117,887.75	21.05%	10
KC Total	1,460,000	460,394.81			460,394.81	31.53%	
3B Total	6,340,000	1,892,058.90			1,892,058.90	29.84%	

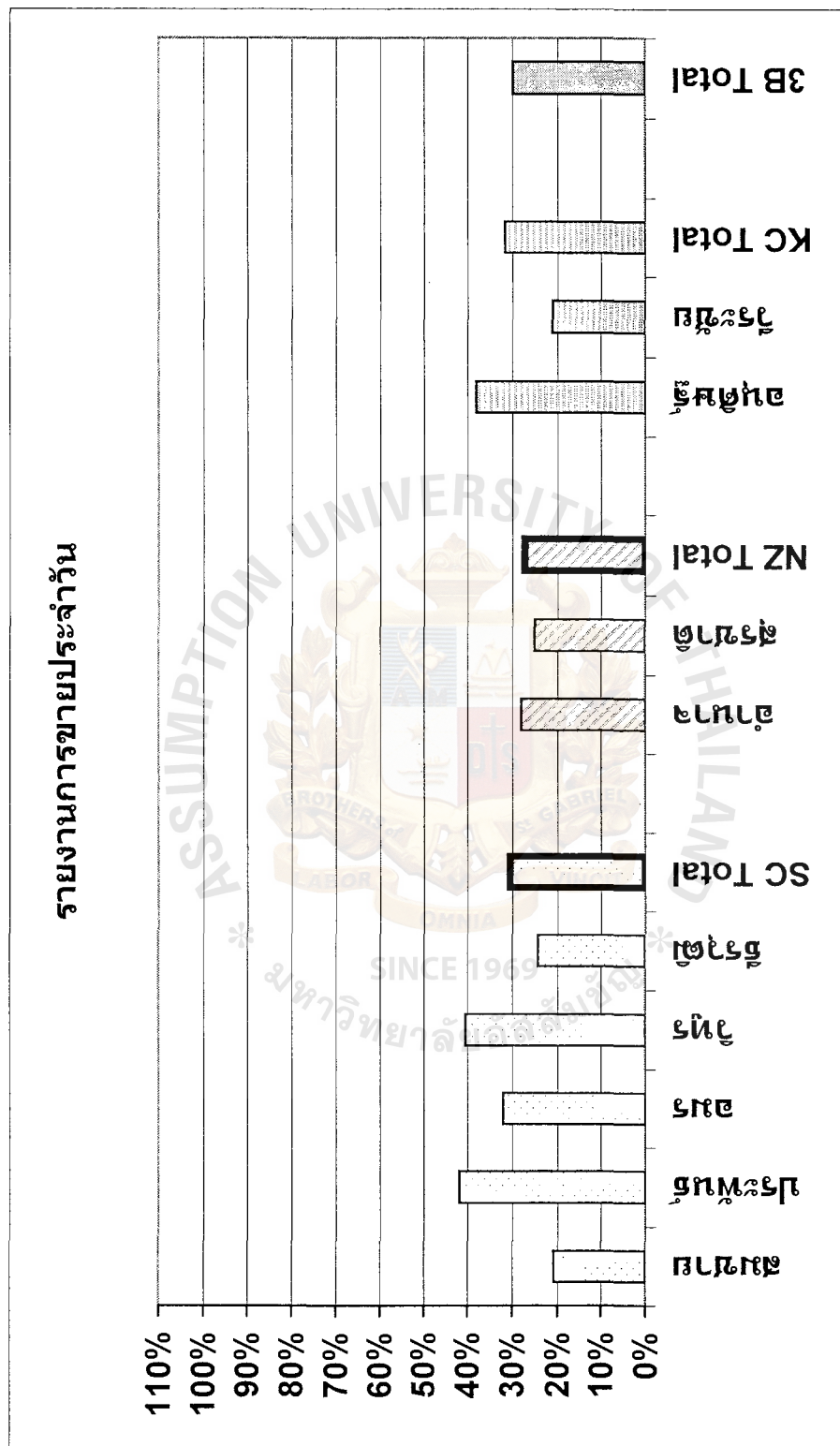Figure C.1. A Daily Sales Report.

Figure C.2. A Daily Sales Report Chart.

ศูนย์ บริษัท สามบีเซลส์ จำกัด

เรียน   คุณยุทธนา

สรุปรายงานร้านค้า เดือน สิงหาคม 2546

VAN	ชื่อ	ยอดขายก่อน VAT หักส่วนลด	ร้านค้าซื้อ	ร้านค้าเยี่ยม
1	ประพันธ์	560,987.46	409	696
2	อมร	249,952.99	84	230
3	วิทูร	622,566.85	372	571
4	ธีรวุฒิ	515,809.28	372	598
เครดิต	สมชาย	932,578.43	75	90
รวม		2,881,895.01	1,312	2185

Figure C.3.   A Monthly Sales Report Separated by Individual Salesperson.

ยอดสินค้าคงเหลือ ศูนย์สามบีเซลส์ จำกัด

เรียน   คุณยุทธนา

|		ยอดรวมก่อน VAT					
วันที่	ประจำเดือน	คงคลัง	VAN 1	VAN 2	VAN 3	VAN 4	ยอดรวม
29	สิงหาคม	1,405,321.40	188,200.52	269,792.49	184,162.79	215,138.62	2,262,615.82

Figure C.4.   An Ending Inventory Report.

เรื่อง   รายงานผลการทำงานของศูนย์ ประจำเดือน สิงหาคม   2546

บริษัท สามบีเซลส์ จำกัด

เรียน   คุณยุทธนา

1. ยอดขายรวม / เป้าหมาย (ราคาสินค้าก่อนภาษีหักส่วนลด)

เป้าหมาย   3,161,226.00 บาท

ยอดขาย   2,881,895.01 บาท

2. ยอดขายต่อคัน / เป้าหมาย

เป้าหมายรวม	VAN 1	VAN 2	VAN 3	VAN 4	เครดิต
3,161,226.00	560,987.46	249,952.99	622,566.85	515,809.28	932,578.43
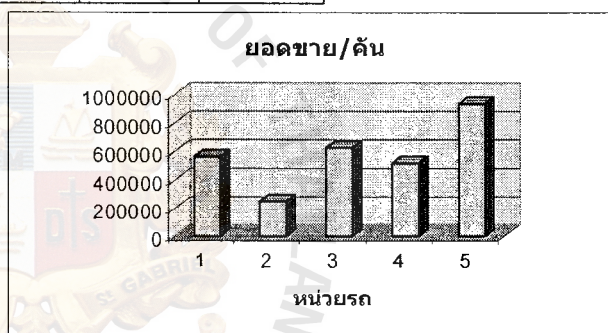
ยอดขาย/คัน

3. ยอดขายแยกตามจังหวัดรวมเครดิต

VAN 1	ลพบุรี	515,367.18
	สระบุรี	384,512.78
VAN 2	ปทุมธานี	316,439.76
VAN 3	อยุธยา	695,648.26
	อ่างทอง	155,659.66
	สิงห์บุรี	97,539.82
VAN 4	ชัยนาท	203,970.09
	นครสวรรค์	269,169.37
	อุทัยธานี	243,588.09

ยอดขายตามจังหวัด
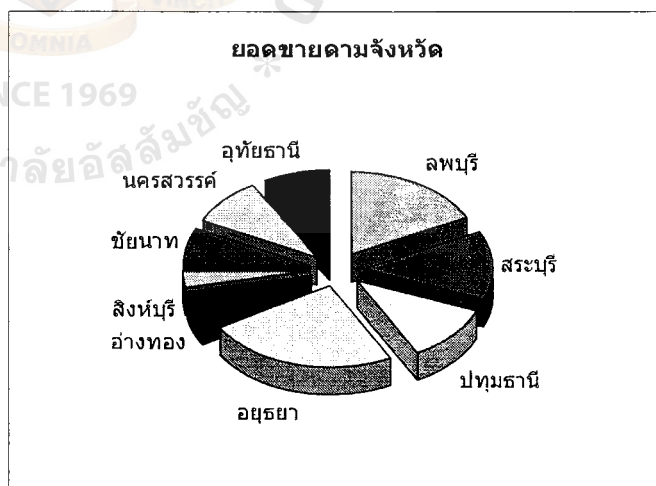
4. เป้าหมายมุ่งหวังเดือน กันยายน 2546

VAN 1	590,000.00
VAN 2	550,000.00
VAN 3	550,000.00
VAN 4	550,000.00
เครดิต	920,000.00

Figure C.5.   A Monthly Sales Report.

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