

Abstract

Research Title : Customer billing behavior of corrugated carton industrial factory in Bangkok

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This research aims for; first studied Customer’s billing behavior, second studied problem and difficulty Customer’s billing behavior of corrugated carton industrial factory in Bangkok. According to Corrugated carton industrial factory in Bangkok by used Billing of Small and Medium Enterprise (SMEs) around 50 bills and analysis Informations has derived by used Observation of customer payment behavior.

The researcher found that: Informations were verification from Small and Medium Enterprise (SMEs) around 50 bills, said that customer payment overdue around 15 bills percentage 30, whereof information’s billing divided of customer payment overdue in two category. One, Billing of Small and Medium Enterprise (SMEs) credit overdue 30 days around 5 bills were cash –flow budget totally 111,014 bath, average per bath as 22,202.80 bath, total overdue as 49 days, average overdue per day as 9.8 days that was Small and Medium Enterprise (SMEs) lost benefit from bank interest in cash outflow average interest 129.91 bath and average interest per bath as 25.98 bath. Two, One, Billing of Small and Medium Enterprise (SMEs) credit overdue 60 days around 10 bills were cash –flow budget totally 522,950.30 bath, average per bath as 52,295.03 bath, total overdue as 112 days, average overdue per day as 11.2 days that was

Small and Medium Enterprise (SMEs) lost benefit from bank interest in cash outflow average interest 617.15 bath and average interest per bath as 61.72 bath.

In cause of customer payment overdue, that is to say; customer has high purchase and expenses over than revenues, next customer has less sales and revenues less than expenses, third customer 's of customer also has overdue, and depression.

Method of billing efficacy showed that; Immediately billing to avoid cumulative balance, next make motivation by offering discount or other promotion for customer, third avoid type of late payment customer or do not payment early, should be checkup payment history and reliability by asking for information from Department of Business Development to audit financial statements, fourth used exchange process instead of cash payment by using exchange product or service, fifth reduce inventory and reduce creditors.