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MENGUBAH WAJAH INDUSTRI FILM GLOBAL: PELATIHAN AKUNTANSI FILM UNTUK SISWA DAN MAHASISWA DI THAILAND

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Abstrak

Kurangnya pemahaman tentang pengelolaan anggaran dalam produksi film di kalangan mahasiswa dan siswa di Thailand menjadi masalah utama dalam mengelola keuangan proyek film secara efisien. Banyak calon profesional film yang belum memiliki keterampilan akuntansi yang diperlukan untuk keberhasilan produksi, termasuk perencanaan anggaran dan pelaporan keuangan yang transparan. Pelatihan akuntansi film yang dilaksanakan pada 15 dan 17 Desember 2024 di Chandrakasem Rajabhat University dan Bangkok Christian Rajabhat College, Thailand, bertujuan untuk meningkatkan pemahaman peserta tentang dasar-dasar akuntansi, pengelolaan anggaran, dan pelaporan keuangan dalam konteks film. Metode yang digunakan mencakup ceramah, diskusi interaktif, dan studi kasus, dengan peserta dilibatkan dalam analisis kasus nyata untuk mengajarkan penerapan akuntansi dalam pengelolaan proyek film. Hasil pelatihan menunjukkan bahwa mahasiswa Chandrakasem Rajabhat University dan siswa Bangkok Christian College kini memiliki pemahaman yang lebih baik tentang cara merancang dan mengelola anggaran film secara efektif. Peserta dapat menerapkan prinsip akuntansi dalam menyusun anggaran film dan mengelola keuangan proyek film secara efisien. Pelatihan ini berhasil mempersiapkan mahasiswa Chandrakasem Rajabhat University dan siswa Bangkok Christian College untuk menjadi profesional yang lebih kompeten dalam industri film, dengan keterampilan akuntansi yang lebih baik, diharapkan dapat memberikan kontribusi signifikan pada pengelolaan keuangan film yang lebih transparan dan berkelanjutan di masa depan.

Kata kunci: Akuntansi Film, Pengelolaan Anggaran, Pelatihan Profesional

CHANGING THE FACE OF THE GLOBAL FILM INDUSTRY: FILM ACCOUNTING TRAINING FOR STUDENTS AND COLLEGE STUDENTS IN THAILAND

Abstract

The lack of understanding of budget management in film production among college and university students in Thailand is a major problem in managing film project finances efficiently. Many aspiring film professionals do not yet have the accounting skills necessary for successful production, including budget planning and transparent financial reporting. The film accounting training held on 15 and 17 December 2024 at Chandrakasem Rajabhat University and Bangkok Christian College, Thailand, aims to increase participants' understanding of the basics of accounting, budget management, and financial reporting in the context of films. The methods used include lectures, interactive discussions, and case studies, with participants involved in real case analysis to teach the application of accounting in film project management. The results of the training show that Chandrakasem Rajabhat University students and Bangkok Christian College students now have a *better understanding of how to design and manage film budgets effectively. Participants can apply accounting principles in preparing film budgets and managing film project finances efficiently. This training successfully prepared Chandrakasem Rajabhat University students and Bangkok Christian College students to become more competent professionals in the film industry, with better accounting skills, expected to make a significant contribution to more transparent and sustainable film financial management in the future.*

Keywords: *Film Accounting, Budget Management, Professional Training*

A. INTRODUCTION

The film industry, as a creative and cultural sector, plays an important role in the global economy and Indonesia. The sector not only offers entertainment products, but also creates job opportunities and supports the economy through a variety of related industries, such as tourism, advertising, and technology (Friis & Hansen, 2015). In recent years, the film industry in Southeast Asia, especially Thailand, has grown rapidly, with an increasing number of film productions sponsored by local and international investors. Along with this growth, there are increasing demands on the quality of film production, both creatively and technically, but despite all these advances, a major problem often faced by film professionals, especially among beginners, is inadequate budget management (Awasthi & Staehelin, 1995; Devesa et al., 2015; Karniouchina et al., 2023).

Film accounting is one of the often overlooked aspects of education and training in the field of cinema (Buchmann et al., 2010; Davison, 2015). Effective financial management in film production is essential to ensure that film projects continue to run within the predetermined budget, avoid waste, and ensure the sustainability of production (Beard, 1994; Walls & McKenzie, 2020). Film accounting includes the process of budget planning, the allocation of funds for various elements of production (such as shooting costs, equipment costs, crew wages, and post-production costs), as well as transparent and accurate financial reporting. In addition, accounting also serves to measure expenditure efficiency and identify potential waste of funds that can be detrimental to the success of the project (Bell & Davison, 2013; Rivera & Foderick, 2024). Although accounting plays an important role in the success of a film project, many students and students interested in a career in film in Thailand, especially students at Chandrakasem Rajabhat University and Bangkok Christian College, have not received adequate education or training on film budget management and accounting. Typically, educational curricula in the field of film focus more on creative aspects, such as directing, scriptwriting, cinematography, and editing, while managerial aspects and film accounting are often overlooked (Cory, 1992). This limitation of understanding can be a big risk, because without enough knowledge about good financial management, a film project can easily go over the planned budget and end up with huge financial losses. Poor budget management can ruin the entire production process and lead to financial failure, it is essential to provide education and training to college students and students aspiring to work in the film industry regarding the importance of film accounting (Kerrigan & Hutchinson, 2016). A huge number of independent film projects fail to achieve a profitable return on investment due to poor budget management (Bialecki et al., 2017; Putro, Imawan, et al., 2024; Putro, Nuruddin, et al., 2024; Rosadi et al., 2023; Suyitno et al., 2023). The success of a film production depends heavily on the ability of the production team to manage the budget effectively, both for production costs and post-production (Farrell et al., 2024).

In an effort to overcome this challenge, this community service activity aims to provide in-depth training on film accounting to Chandrakasem Rajabhat University students and Bangkok Christian College students. This training was held on December 15 and 17, 2024, with the main speaker being Guruh Marhaenis Handoko Putro, S.Ak., M.Ak., CPTT, who has an academic and professional background in accounting as well as practical experience in the film industry. This training integrates basic accounting theory with hands-on practice in film budget management. Trainees not only learn the basic accounting principles applicable in the film industry, but are also provided with insight into how to design and manage film production budgets realistically and efficiently. The main purpose of this service is to provide basic knowledge of film accounting, covering various aspects such as budget management, financial planning and reporting, as well as auditing techniques to ensure that the finances of film projects are well recorded and in accordance with industry standards. With this training, participants are expected to gain practical skills that can be directly applied in real film production, starting from the budget planning stage to the final financial report, thus, students and students will be better prepared to face the challenges of budget management in the very dynamic world of cinema.

The long-term benefit of this activity is to prepare a generation of film professionals who are not only creative, but also skilled in film financial management. These skills are indispensable in an increasingly competitive era of the global film industry, where the ability to manage budgets effectively and transparently will be a significant plus for professionals. In addition, this training can also help to improve financial transparency in the Thai film industry, which in turn will improve the sustainability of the film industry as a whole. It is hoped that through this service, closer collaboration can be created between academics and film industry practitioners, as well as improve the quality of education in the field of film accounting in Thailand. In the end, students and students will not only have strong creative skills, but also expertise in managerial aspects that are needed in the world of film. This service activity is also in line with the principle of competency-based education, which emphasizes the importance of practical skills that are applicable in the industrial world, by using a real case study-based approach and interactive discussions, this training aims to bridge the gap between theory and practice that has existed in the world of cinema. This training is expected to strengthen the capacity of professionals in Thailand, especially in the managerial aspects of film accounting, and ultimately contribute to the development of a more efficient and sustainable film industry.

B. IMPLEMENTATION METHOD

The Film Accounting Training, which was held on December 15 and 17, 2024 at Chandrakasem Rajabhat University and Bangkok Christian College, Thailand, used a structured and applicative approach to improve students' and students' understanding of financial management in film production. The first approach was a lecture, given by the main speaker, Guruh Marhaenis Handoko Putro, S.Ak., M.Ak., CPTT, to introduce the basics of film accounting. The lecture covers a variety of important topics such as budget planning, cost management, and financial reporting in film production. The material was tailored to the educational background of the participants, consisting of Chandrakasem Rajabhat University students with a focus on arts and communication, as well as Bangkok Christian College students who are interested in the creative industries. This material adaptation aims to provide a deeper understanding of the importance of financial management in supporting the smooth running of film projects, a skill that is in high demand in the growing film industry.

The second approach is an interactive discussion, which provides an opportunity for Chandrakasem Rajabhat University students and Bangkok Christian College students to ask questions, discuss, and share views on the challenges of managing film budgets. This discussion serves as a forum for participants to connect theory with practice, so that students can better understand the dynamics of financial management in the world of film. In this session, participants were given the opportunity to convey practical problems that students often encounter or predict in film production, as well as gain insight from the speakers about practical solutions that can be applied. The third approach is a case study, in which participants are given real cases of a film project that covers a variety of financial issues. Chandrakasem Rajabhat University students and Bangkok Christian College students were asked to prepare a film budget, solve problems that arise, and find solutions to ensure more efficient financial management. This case study allows students to test their ability to design realistic budgets and solve problems faced in film production.

The success of the training was measured using direct observation techniques, pre- and post-training questionnaires, and analysis of case study results and simulations. Direct observation was carried out to assess the active participation of Chandrakasem Rajabhat University students and Bangkok Christian College students in discussions and simulations, as well as to observe the extent to which students can apply the material they have learned. Pre- and post-training questionnaires were used to measure students' increased understanding of film budget management before and after training. The results of the case study will be used to assess students' ability to analyze and manage film budgets using appropriate accounting principles. All data collected will be analyzed qualitatively and quantitatively**,** with success indicators including increased quiz scores, participation rates in discussions, and participants' ability to prepare a more effective film budget in accordance with the accounting principles that have been learned. This evaluation provides an overview of the extent to which this training can improve the competence of Chandrakasem Rajabhat University students and Bangkok Christian College students in managing film production finances.

C. RESULTS AND DISCUSSION

1. Result

The results of the pre- and post-training questionnaires showed a significant improvement in the understanding of Chandrakasem Rajabhat University students and Bangkok Christian College students regarding the fundamentals of film accounting. Prior to the training, most participants had a limited understanding of accounting and budget management in film production. Many of the students considered that accounting was only relevant for the finance department, not for creative professionals in film production, but after the lecture and discussion sessions, almost all participants were able to mention and explain the basic principles of film accounting, such as budget planning, cost management, and financial reporting. The pre-training questionnaire showed that most of the participants felt that they did not have sufficient basic knowledge in film accounting, while after the training, this figure showed that there was an increase in understanding of basic knowledge about film accounting.

Figure 1. Interactive Discussion of Chandrakasem Rajabhat University Students and Bangkok Christian College Students
Source: Guruh Marhaenis Handoko Putro (2025)

Based on figure 1 explaining that there was active involvement in the interactive discussion during the interactive discussion session, Chandrakasem Rajabhat University students and Bangkok Christian College students showed very active involvement. This discussion focused on problems that often occur in film budget management, such as *over*-budgeting and underfunding. Participants were given the opportunity to ask directly to the speakers about how to overcome these challenges in real film production. One of the most frequently asked questions is how to handle unexpected costs in the production process that are often not covered in the initial budget. This discussion provides practical insights to participants to estimate unexpected costs and create a more realistic reserve budget. Through this discussion, Chandrakasem Rajabhat University students who have a background in art and communication, as well as Bangkok Christian College students who are more oriented towards the creative industry, were able to broaden students' horizons and relate accounting theory to hands-on practice in film production.

Figure 2. Learn to budget for film projects by Chandrakasem Rajabhat University Students and Bangkok Christian College Students
Source: Guruh Marhaenis Handoko Putro (2025)

Based on figure 2, it is explained that the ability to prepare a budget for a case study in a case study session, participants are asked to prepare a budget for a film project based on the given scenario. This case study covers various aspects, such as the management of production costs, marketing, and distribution of films. Chandrakasem Rajabhat University students and Bangkok Christian College students worked in groups to analyze the possible costs of film production and how to design an effective budget. In the first case study, participants had to face an independent film project with limited funds, while in the second case study, participants were asked to plan a budget for a major film involving many parties. The results showed that most of the participants were able to identify key elements in budget planning, such as pre-production costs, production costs, and post-production costs. Students also manage to create more efficient budgets by taking into account the needs of each production department and estimating unexpected costs more precisely. However, some groups still struggle to balance production quality with budget constraints, a challenge often faced by professionals in the film industry.

Evaluation of success through case studies and simulations of the results of simulations conducted after case studies showed that participants, especially Chandrakasem Rajabhat University students, who were more art-oriented, tended to be more creative in designing budgets, although often paid less attention to technical aspects such as realistic cost estimates. Meanwhile, Bangkok Christian College students, who are more exposed to business and management studies, prioritize accuracy and efficient cost management in budget planning. These results provide insight into how each participant's educational background and interests affect how students budget and plan financially in a film project. It also shows the importance of a more comprehensive approach to training, taking into account the differences in participants' educational backgrounds.

2. Discussion

a) Linkage with Chandrakasem Rajabhat University Students

Chandrakasem Rajabhat University students**,** the majority of whom come from art, communication, and design backgrounds, tend to have a strong understanding of the creative and artistic aspects of film production, but many struggle to connect that creativity with efficient financial management. Prior to the training, many considered that accounting was irrelevant to the field they were engaged in, even focusing more on numbers and administration than supporting the creative aspects of film. This training successfully changed this view, with material that linked basic principles of accounting to film production, Chandrakasem Rajabhat University students learned that budget planning is an important tool in realizing ambitious film projects without exceeding the specified budget limits. The lecture provided an explanation of the relationship between budget**,** cost management**,** and creative goals in film production. Students now understand that budgeting is not only about limiting costs, but also how good financial management can support the creative process.

Figure 3. Question and Answer Session on Obstacles in Film Budget Preparation
Source: Guruh Marhaenis Handoko Putro (2025)

Based on figure 3, it is explained that during the interactive discussion session, many expressed concerns about the limited funds in realizing the creative vision in film. This discussion helps overcome these difficulties by providing insight into how to plan a realistic budget and remain flexible, facing the possibility of unexpected costs that may arise during production. In the case study**,** Chandrakasem Rajabhat University students were tasked with drawing up a budget for an independent film project, which required identifying and managing costs more efficiently without sacrificing the artistic quality of the film. It teaches the importance of carefully considering all aspects of production and ensuring the budget fits creative and logistical needs.

b) Affiliation with Bangkok Christian College Students

Bangkok Christian College students, who are more exposed to management and business disciplines, already have a sufficient understanding of the basic principles of accounting, but financial management in the world of film for students is new and more complex because it must cover various stages of production, from pre-production to distribution. Previously, students may be used to managing budgets outside of the context of film, which does not involve much of the cost uncertainty and risks associated with film production. This training helps Bangkok Christian College students see the application of accounting principles in film projects in a more practical way. Interactive talks and discussions provide an opportunity to discuss how to design a budget that addresses classic problems in film production, such as over-budgeting and underfunding. This training provides a new perspective that accounting in movies is not only about recording financial transactions, but also about how to manage risk, plan budgets realistically, and adapt to frequent changes in film projects.

Figure 4. Resource persons provided materials and case studies for Bangkok Christian College students
Source: Guruh Marhaenis Handoko Putro (2025)

Based on figure 4 it is explained that the case study gives students the opportunity to draw up a film budget based on a given scenario, introducing students to real challenges in managing film production costs. Bangkok Christian College students are more management and business-oriented, so students are more likely to focus on efficient budget management, as well as the importance of transparency and financial control in film projects. In this session, students are invited to pay attention to the details of the costs associated with each stage of production and manage the financial risks that may arise, such as additional costs that are often unexpected in the filming process.

c) Similarities and Differences in Approaches

Differences in educational backgrounds influenced the perspectives of Chandrakasem Rajabhat University students and Bangkok Christian College students, both of whom showed significant progress in understanding the importance of budget management in film production. Chandrakasem Rajabhat University students, with a strong artistic orientation, tend to be more creative in budgeting, although it is sometimes difficult to balance creative vision with financial constraints. On the other hand, Bangkok Christian College students, who are more familiar with business management, are more careful in planning and monitoring budgets, but students sometimes lack consideration of the creative aspects necessary for successful film production, yet this training manages to combine these two approaches by providing materials that can be directly applied in practical contexts. The use of lectures, interactive discussions, and case studies helps to address these background differences in a complementary way. Chandrakasem Rajabhat University students can develop a student understanding of financial management while maintaining artistic freedom in student work, while Bangkok Christian College students gain a deeper understanding of the financial challenges associated with more complex film productions.

Figure 5. Closing Session of Group Photos with Chandrakasem Rajabhat University Students and Bangkok Christian College Students
Source: Guruh Marhaenis Handoko Putro (2025)

Based on figure 5 it is explained that accounting training in film production is not only relevant for professionals working in the finance department, but also for every individual involved in the creative process, with better accounting skills, Chandrakasem Rajabhat University students and Bangkok Christian College students can now manage film budgets more efficiently, supporting the success of sustainable and professional film production. Overall, despite differences in educational backgrounds and interests, the training successfully improved the competencies of both groups in film financial management, providing the practical skills necessary to navigate financial challenges in the film industry.

D. CONCLUSION

The Film Accounting Training, which was held on December 15 and 17, 2024 at Chandrakasem Rajabhat University and Bangkok Christian College, succeeded in providing solutions to the main problems faced by students and students in managing the finances of film projects. Prior to the training, many participants lacked understanding of how to effectively manage film production budgets, which often resulted in financial irregularities and imbalances between creative and financial needs. This training provides a clear understanding of the basics of film accounting, the importance of realistic budget planning, and how to manage film production costs efficiently without sacrificing artistic quality. Through the approach of lectures, interactive discussions, and case studies, participants, both from Chandrakasem Rajabhat University who have an artistic background, and from Bangkok Christian College who focus more on business management, managed to identify and understand the challenges and solutions related to film budget management. The participants are now better prepared to design a more mature film budget in accordance with the accounting principles taught, and can apply it to future film projects.

There are still some limitations in this service. Theoretically, the material provided is still quite basic and does not cover all in-depth aspects related to financial management for various types of film productions, especially for large-scale projects. Some of the more complex accounting techniques, such as tax management or long-term project financial analysis, have not had time to be discussed in detail. Practically, although the case studies provided are quite relevant, not all participants have direct experience in more complex real film projects, so the direct application of the concepts learned is still limited to simulations. As a suggestion for the next implementer, it is important to deepen the training material by adding more in-depth advanced topics regarding the financial aspects of the film, such as financial risk management and tax management in film production. In addition, to improve the sustainability of the program, the training should not only be conducted in the form of a one-time session, but can be an ongoing program that includes hands-on practice and mentoring on real film production, so that participants can see the application of the theory directly in the context of the larger film industry. The sustainability of this program is expected to help the younger generation involved in the film industry in Thailand, especially Chandrakasem Rajabhat University students and Bangkok Christian College students, continue to develop film accounting skills for students or students, which ultimately contributes to more professional and sustainable film financial management in the future.

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