

Mantanasin Khoomhinlad 2011: Feasibility Study on Establishment of Cooperative Auditor's Organization. Master of Arts (Cooperative Economics), Major Field: Cooperative Economics, Department of Cooperative. Thesis Advisor: Associate Professor Vinai Artkongharn, M.A. 92 pages.

The objective of this study was to research the current situation of cooperative auditing, study to opportunity of establishment organization and analyze the pattern of the appropriate organizations for the formation of the cooperative auditor's organization. And study the financial feasibility of the creation of the cooperative auditor's organization.

The analysis of the present situation of the cooperative auditing tasks, which included the survey and collection of data from related authorities, 800 cooperatives to employ entities in the private auditing sectors to perform the auditing, which is potentially to further manifest itself in the future.

The study to determine a suitable pattern for the foundation of the cooperative auditor's organization was derived from previous experiences accrued by auditing societies as well as, international associations. Then apposite model was sequentially assessed the pattern applicable for part of apex organizations, part of cooperative federations, cooperative federations by objective of cooperative auditing and limited companies by cooperatives by means of SWOT analysis. The results of the present study revealed a potential foundation of the cooperative auditor's organization in the form of a limited company by cooperatives to result in a feasibility appropriate to satisfy the auditing tasks which demand immediate actions. And from interviews with the president or a representative national six organizations that have 4 entities agree to transfer the cooperative auditing to employ entities in the private auditing sectors and agree on establishment of cooperative auditor's organization, it is a opportunity feasibility on establishment of cooperative Auditor's organization.

The assessment of the financial feasibility of the foundation of the cooperative auditor's organization, with special consideration of the financial was indicator by means of a Net Present Value was 7,752,877 baht, a Benefit-Cost Ratio was 1.03 and an Internal Rate of Return was 14.621% beyond the loss of investment opportunity (6%) within a period of ten years. As such, the foundation of the cooperative auditor's organization is proposed to be financially viable.

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Thesis Advisor's signature