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TEERASAK NGEYVIJIT : LEGAL PROBLEMS IN CONTROLLING AUDITOR IN THAILAND. THESIS ADVISOR : DR. SUPALAK NAKESATHIT, ASST. PROF. DR. SOMKIT LERTPAITHOON. 325 pp. ISBN 974-583-236-7

Control of auditing profession is the control of the ethics of the members who are licensed auditors, by having the object that the licensed auditors must act according to the law, rules or regulations, by establishing an institute to perform the function of control with public authority granted by the state, and by prescribing the method of penalty when the licensed auditor has committed a breach of ethics or the law, rules and regulations.

This study and reseach aimed to study that which institute should be prescribed by law to have authority and responsibility in controlling the licensed auditor. This is in order to lay down the guideline and from of the central controlling institute. Furthermore it is necessary to study the procedure of Licensed Auditors' Ethics Cases, by comparing with the control of other professions in Thailand.

The result of the study is that, in part concerning the control of the auditing institute, there are some defects for example :

1. The control is still dispersed among many organizations, not united.

2. The procedure of Licensed Auditors' Ethics Cases is not consistent with the procedure of the administrative law cases in general.

Finally, the writer has concluded and recommended the guideline for remedy on the control of auditing profession, both in the matter of the controlling institute and the procedure of Licensed Auditors' Ethics Cases. This is in order to develop the form and criteria for the control of ethics of the auditor, so as to be in accordance with international standard on the control of the profession and to conform with the intention and purpose of the law concerning the control of profession as much as possible.