

KANNIKA VEJASILPA : MANAGEMENT AUDIT IN THE COMMERCIAL BANKS IN BANGKOK METROPOLIS. ADVISOR : MISS. CHONGCHITT LEEKBHAI AND AND MR.PONGSAK HARNSONGKIJPONG, 188 PP.

The objective of this study is to propose guidelines for management audit in branches of commercial banks. The study of problems and limitations in the implementation are discussed and provides recommendations. The scope of the study is restricted to the branches of commercial banks located in Bangkok.

The results of the study can be concluded that management audit is made in all levels of management in the branches which consists of planning, operating and evaluation of branch operations. There are 6 steps for management audit in the branches, namely : the selection of the branch to be audited, the pre-audit preparation, the audit process, the analysis and evaluation, the audit report preparation, and the follow up. It is found that there are 2 types of problems and limitations in implementing management audit in the branches. The first type involves problems and limitations of performing an audit which are the lack of capable auditors and shortage of audit staffs, the lack of cooperation of audited persons, and the insufficient support of the top executives. The second type of problems and limitations involves the audit evaluation. That is the branches have to follow policies and rules assigned by their head-offices. Furthermore, the head offices are likely to set unsuitable objectives for their branches, as well.

The recommendations of the study are that the team of auditors should have more knowledge in the related fields of banking operations, the audited persons should know the audit objectives and management audit should be performed in addition to the financial audit.