

Pooncharat Sripхайwan 2014: Assessment of the Audit Committee Chairman Satisfaction on the Quality of Internal Audit. Master of Business Administration, Major Field: Business Administration, Faculty of Business Administration. Thesis Advisor: Mr. Phorntep Rattanataipop, Ph.D. 166 pages.

This study has aimed to investigate the audit committee chairman satisfaction on the quality of internal audit in the companies registered in the Stock Exchange of Thailand. The factors possibly affecting levels of satisfaction of the audit committee chairmen have been examined. The factors included gender, age, level of education, major field of study, vocation certificate and experience. In addition, the correlations between salary of the audit committee chairmen and levels of satisfaction on the quality of internal audit, and between the company net profit and the satisfaction on the quality of internal audit have been studied. The data were collected by the survey through the use of questionnaires which were sent to the chairmen. This study has employed the descriptive and inferential statistics to examine the hypotheses relating to personal factors and the company net profit which have affected the levels of satisfaction of the audit committee chairmen on the quality of internal audit.

This study found that the average audit committee chairmen were male who were between 61-70 years of age. They held a master's degree in Accountancy and possessed more than 15 years of experience in internal audit. Their salary was 450,000 baht upward. The study revealed that the audit committee chairman satisfaction on the average quality of the internal audit was at a high level. Moreover, this study was also found that the different levels of education, vocation certificate, experience of the audit committee chairmen and the company net profit affected the different levels of satisfaction on the quality of internal audit. However, the salary of the audit committee chairmen and the company net profit did not correlate with levels of satisfaction on the quality of internal audit.

Consequently, the companies registered in the Stock Exchange of Thailand should pay attention to the audit committee chairmen about level of education, experience and accounting and financial knowledge. In addition, they should improve to better plan the audit including corporate resources management for reducing the audit risks.

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Student's signature

Thesis Advisor's signature