Research Title	:	The Internal Control Affects the Evaluation of the Balance Scorecard Organization of Small and Medium-Size Businesses in Thailand
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ABSTRACT

The research study of the internal control affects the evaluation of the balance scorecard organization of small and medium-size business in Thailand was to know auditing system and the internal control affects the evaluation of the balance scorecard of SMEs in Thailand and investigate impact of internal control affects the evaluation of the balance scorecard of SMEs in Thailand. Three hundred and eighty-four SMEs were used as sample of this study. Mixed method was used by using questionnaire and interview form. Independent variables, 5 components of internal audit system, which were organization environment, risk evaluation of organization, control activities, information system and pubic relation in organization, and organization monitoring and evaluating. Dependent variable was organization evaluation by using Balance Scorecard which include finance, customer, internal operation process, and learning and development. Correlation Coefficient and Multiple Regression Analysis were used for statical analyzed.

The results found that internal control system of SMEs, the average of organization environment, was the highest, 4.33 while an operation performance of SMEs by using organization evaluation indicator from Balance Scorecard indicated that the average of customer was in the highest, 4.17. Hypothesis testing found internal audit significant impact of internal control affects the evaluation of the of SMEs in Thailand at 0.05.

Key Words : internal control, organization evaluation, SMEs

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