

## ABSTRACT

The project presents an understanding of internal control systems implementation from private company to public company: Roynet Public Company Limited provides an overview of the introduction of SEC's requirement, MAI listing requirement and income and expend workflow. In Thailand, the preliminary analysis, investigated problems from the private companies are led by effective management teams or shareholder power use formal managerial concepts, methods and systems, while the public companies are led by SEC's requirement, so internal control in the private company will cause a lack of confidence among investors.

Reengineer the existing private company internal control system to the proposed system which is the public company internal control system, which is income and expend system, is the objective of this project. As the proposed system concentrates on computerizing the system, the company needs to investigate the internal control system according the SEC's requirement. To find the implementation, I used interviewing and observation tools and combining in SEC's requirement, so there are no alternatives because everything is according to implementation.

Finally, after the completion of this project, the management of the Roynet Public Company Limited has a plan to implement an internal control system before listing in the Market for Alternative Investment (MAI) for increase the internal control performance of the company.