

**ORGANIZATIONAL CLIMATE, KNOWLEDGE EXCHANGE, AND AUDIT TEAM EFFICIENCY OF  
COOPERATIVE AUDITORS IN THAILAND**

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**ABSTRACT**

The team efficiency has been a growing stream of research for a decade. It's provided the means to integrate evidence for implementing and achieving quality of work. Similarly, audit team efficiency can enable auditor's, especially cooperative auditors in Thailand, to deliver their quality job. Cooperative auditors (CA) must be implementing a set of different audit skills and audit knowledge under the perspective of organizational climate into their audit team to gain efficiency. In today's audit team, efficiency is very important for cooperative auditors who work for government, which requires professional assurance and consultancy services. Thus, audit knowledge exchange is necessary to complement and enhance audit team efficiency. From an integrated review of audit efficiency, the link and concern of organizational climate, knowledge sharing, and knowledge exchange effect audit team efficiency. Therefore, the purpose of this study is to assess and examine the relationships between organizational climate, knowledge exchange, and audit team efficiency of cooperative auditors in Thailand. Drawing upon the resource-based view, a conceptual model is developed and tested empirically from a sample of ninety-eight cooperatives auditors in Thailand. The questionnaires mail survey was used to collecting data. Ordinary Least Square (OLS) regression was uses to analyze the data. The results findings indicate that organizational climate is significantly related with audit team efficiency and knowledge exchange, on the other hand organizational climate has strong positive relationship between knowledge exchange and audit team efficiency. All our hypotheses are supported. A discussion is effectively implemented of the theoretical contributions, practical implications, and future research is also presented.

Keywords: *Organizational Climate, Knowledge Exchange, Audit Team Efficiency*