

Piyanuch Pradabwit 2008: Factors Effecting on Disclosure Level of the Listed Companies in the Stock Exchange of Thailand: A Case Study of Property Development and Building Material Industries. Master of Business Administration, Major Field: Business Administration, Interdisciplinary Graduate Program. Thesis Advisor: Associate Professor Jinda Khunthong, D.B.A. 289 pages.

This research is aimed at studying factors of the company such as size, funding structure, ownership structure, term of business conduct, profitability, cash flow, size of auditing office, which have influences upon lever of disclosure of information as to its financial statement of the listed company in the Stock Exchange of Thailand. Study also includes differences between the companies in a real estate sector and in a construction material sector regarding disclosure of information by examining on their annual declaration of information form (Form 56-1) and financial statement of the companies in such mentioned sectors during the year 2004-2006 by applying descriptive statistics. Hypothesis testing is done by multi-regression analysis method and t-test at the statistical significance at 0.05

The result of this study has not found factors effecting on disclosure of Property Development and Building Material Industries with statistically significant. Whenever, we have industry identification, the result shows that factors from disclosed information effect with statistically significant is size of company, cash flow, and size of audit an account company. Normally, the size of company show a negative effect in disclosed information. For cash flow, the effect is both positive and negative. For the size of account auditing company the effect is positive. For property development and construction instrument industry the information was disclosed by annual reports (form 56-1) shows statistically insignificant effect. But the cash flow disclosing information is different with statistically significant.

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Thesis Advisor's signature

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