

Nattawan Siritanan 2007: Factors Effecting on Disclosure Level of the Listed Company in the Stock Exchange of Thailand. Master of Accountancy, Major Field: Accounting, Department of Accounting. Thesis Advisor: Associate Professor Jinda Khunthong, D.B.A. 188 pages.

The objectives of this study were to study the effecting of company factors, namely, size of organization, capital structure, ownership structure, age of operation, profitability, enterprise liquidity, types of auditor on the level of disclosure on financial statements of listed companies in SET and to study the differences of disclosure of listed companies in SET in each industrial section of raw material industrial group, and industrial product. The data were collected from the financial statements of companies in raw material industrial group and industrial product during 2003-2005 and analyzed by using multiple regression. The hypotheses were tested by Kluska-Wallis H Test at the significant statistics level 0.05

From the study, it can be concluded that the companies in the raw material industrial group and industrial product had the medium and high levels of disclosure. The factors effecting the level of disclosure in this study were the size of organization, capital structure, ownership structure, age of operation and profitability. The size of organization, ownership structure and age of operation had negative effecting to the level of disclosure whereas capital structure and profitability had positive effecting to the level of disclosure. Moreover, comparing the disclosure in each industrial section of raw material industrial group and industrial product, it was found that each industrial group did not have difference in disclosure with significant statistics level.

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