

Krongprapha Chantharaphaha 2014: Problem Barriers and Guidelines for Environmental Disclosure of Environmental Accounting: A Case Study of Listed Companies in the Stock Exchange of Thailand Resource Industrial Group. Master of Business Administration, Major Field: Business Administration, Faculty of Business Administration. Thesis Advisor: Associate Professor Pitiphat Chataccaraphat, Ph.D. 104 pages.

The objective of this research is to study the Guidelines about environmental accounting practices for adopted within the company, and study problems and barriers for environmental disclosure of listed companies in the Stock Exchange of Thailand, 28 companies, in resource industrial group. This research is qualitative survey by in-depth interview. The information collected from the total number of 14 Accounting Managers, Accountants or People who are involved in the company's environmental information.

The results showed that most accountants do not have enough knowledge and understanding about environmental accounting practices. The accounting transaction is perceived under the General Accepted Accounting Principle (GAAP), that there are no items about environmental cost. The environmental information disclosure is strictly operates comply with legal requirements. The Company's profitability is still important to investment. Most companies have revealed the qualitative information, which Emphasis on Corporate Social Responsibility and activities are organizes for the communities occasionally. In addition, the problems and barriers occurred due to the different in understanding and requirements in financial statement of external users and accountants, the definition about the items of environmental accounting unclear, and the information are unable to be compared in all industries.

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