

**Research Title** : **THE EFFECTS OF INITIAL PUBLIC OFFERING COMPANIES  
PERIOD ON EARNINGS MANAGEMENT THROUGH  
ACCRUALS**

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### **ABSTRACT**

The objectives of this research are to study the effects of the prior and post initial public offering periods of companies in The Stock Exchange of Thailand on their earnings management through accruals and to study the earnings management through accruals of groups of companies that were initial public offerings by using the modified Jones model to detect earnings management in the prior and post initial public offering periods and to examine the factors related to earnings management through accruals of initial public offering companies in The Stock Exchange of Thailand .The samples were 100 companies that went public in the years 2007 to 2012 on the Stock Exchange of Thailand. The data were collected from the financial statement of the sample companies in the years 2003 to 2014 . Analytical statistics were conducted using paired t-test and multiple regression analysis at 0.05 significant.

The research found the relationship between the prior initial public offering period and the earnings management through accruals . In addition, it found that duration of business operations and real estate and service business are significantly related to discretionary accruals in the initial public offering companies in Thailand.

**Keywords** : Earnings Management , The initial public offering companies in Thailand (IPOs)