

Research Title : The Relationship between Quality of Earnings and Operating Efficiency prepared in tandem with Financial Report Standard has committed accordingly under the Accrual Basis in the Financial Statement of the Listed Company of The Stock Exchange of Thailand (SET)

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ABSTRACT

The study of The Relationship between Quality of Earnings and Operating Efficiency prepared in tandem with Financial Report Standard has committed accordingly under the Accrual Basis in the Financial Statement of Listed Company of The Stock Exchange of Thailand (SET) has a purpose to analyze the quality of earnings by the Working Capital Accruals (WCA) and the Total Net Operation Accruals (NOA) method for comparing a quality of earnings and an operation efficiency with the WCA and NOA method, and to study the relationship between a quality of earnings and an operating efficiency of the listed company of the Stock Exchange of Thailand (SET) for 231 companies by the information collection from the annual report and financial statement from 2553 to 2556 of B.E. before brought a such information to analyze with descriptive statistic to describe the performance of variables by using of F-test statistic (One-Way Analysis of Variance : ANOVA) and the analysis of the relation of a quality of earnings with an operating efficiency by using of Pearson's Product Moment Correlation statistic in the testing of hypothesis.

The result is, the method of analysis of a quality of earnings of listed company in the Stock Exchange of Thailand (SET) that classify by a vary of industrial groups are differed in a quality of earnings, and from a comparing of a quality of earnings and an operating efficiency of the listed company in the Stock Exchange of Thailand (industrial groups) by the Working Capital Accruals method (WCA) found that, in the difference of industrial groups has a non-differ in a quality of earnings and an operating efficiency, by the time of the Total Net Operation Accruals (NOA) method, found that, in the difference of industrial groups has a differ in a quality of earnings and an operating efficiency, and from the analysis of relationship between a quality of earnings and an operating efficiency found that, a quality of earnings is related to an operating efficiency in the upper middle level and unidirectional with statistic significantly at 0.05

Keywords : Quality of earnings, Operating efficiency.