

Research Title : Influence of Environmental Disclosure Level of Listed Companies in the Stock Exchange of Thailand Affecting to the Business Achievement

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ABSTRACT

The objectives of the study were to study the environmental disclosure level of listed companies in the Stock Exchange of Thailand of Industrial goods and Natural resources group and to study the influence of environmental disclosure level of listed companies in the Stock Exchange of Thailand affecting to the business achievement. Total of 114 companies, 82 Industrial goods group and 32 Natural resources group, were selected from the listed companies in the Stock Exchange of Thailand as sample without statistical technique. Data was collected from 56-1 form for classify environmental disclosure level. The analysis separated into financial ratio data for business achievement and context analysis from form 56-1 for classifying environmental disclosure level. Multiple regression was used to analyze influence of environmental disclosure level affecting to the business achievement.

The results found that the environmental disclosure has a positive affecting to business achievement. The return on assets (ROA), return on common equity (REO), and earnings per share (EPS). At present, the campaigning on environmental disclosure is under good government principle and all companies in the listed companies in the Stock Exchange of Thailand is under the environmental management standard which is an opportunity for company to get a higher total business achievement.

Keywords: Environmental accounting, Environmental disclosure level