

Jutaporn Bowthum 2007 : The Human Resource Accounting Disclosure of Listed Companies in the Stock Exchange of Thailand. Master of Accountancy, Major Field: Accounting, Department of Accounting. Thesis Advisor: Associate Professor Kanchana Sripong. M.B.A. 157 pages.

This study is proposed to be made for 1) disclosure methods of Human Resource accounting 2) the executive's opinions towards measure and disclosure of Human resource accounting in financial reports 3) the difference of personal factors and Human resource accounting opinion and 4) the difference of business factors and Human resource accounting opinion. The study method are to gather secondary data by collecting data from the financial report for the year end 2005 of the 65 listed companies in the stock exchange of Thailand in Health Care Services, Foods and Beverages, and Media and Publishing industries. And to collect primary data from questionnaires and get it back 30 letters. Statistical tools were composed of frequency, percentage, mean and standard deviation. And to examine data with t-test and F-test.

The study results reveal that all of companies have disclosures the information of Human Resource accounting through the annual report form 56-1 at the most and in the subject information of executive and other employees have less disclosure. The most information disclosure is the subject of wages and training costs and disclose with financial quantitative information especially wages of executive and other employee disclose in quality information. In surveys the companies have opinion in the disclosure of Human resource accounting and believe it have benefit in decision making of stakeholders, make the good images include make financial report more quality. And the difference of personal factors and business factors are not difference with the Human resource accounting opinions.

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Thesis Advisor's signature