

Supamas Homtragoon 2012: Disclosures on COSO Enterprise Risk Management Framework of the Listed Companies in the Stock Exchange of Thailand in SET 100. Master of Business Administration, Major Field: Business Administration,. Faculty of Business Administration. Thesis Advisor: Assistant Professor Kwuansakool Thengammnuay, Ph.D. 136 pages.

This research aimed to study the disclosures on the COSO enterprise risk management framework of the listed companies in the Stock Exchange of Thailand and furthermore to assess the relationship between the size of company and the operation of the company as to reveal the dissimilarities in the disclosures by type of industry. The data in this study included the annual report of the SET 100 Index in 2010. The data and application the COSO enterprise risk management framework were analyzed and testing based on the static and multiple regression analysis.

The results found the company to have announced the disclosures on COSO enterprise risk management framework on a level of low disclosure. The COSO enterprise risk management framework was revealed to appropriately disclose the control activities; however the internal environment disclosure was revealed to be merely satisfactory. Furthermore, objective setting, event identification, risk assessment, risk response, information & communication, as well as monitoring disclosures were assessed to only attain very low levels. The relationship between disclosures on COSO enterprise risk management framework and the size of company, which was evaluated by a proxy of the total assets and sale, was found to be in a positive relationship, as such large companies are more revealed than the small companies. Moreover, the results found the levels of risk disclosure to be more likely to differ among dissimilar industries. The industry group assessed is in the property and construction sector and its services were found to be at levels of less disclosure. The findings of the present research suggest the company to increase its disclosure practice and thus to cover the COSO enterprise risk management.

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