

Research Title : The Performance Influences Firm Value through
Earnings Management of Listed Companies on the
Stock Exchange of Thailand.

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ABSTRACT

Research Study of The Performance Influences Firm Value through Earnings Management of Listed Companies on the Stock Exchange of Thailand. To study the Path Analysis of operating performance through the profit management that has an effect on the value of an entity of the Listed Company of The Stock Exchange of Thailand. The Data was collected B.E. 2555-2559 from the listed companies in the Stock Exchange of Thailand (SET100) because those are the group of company which has a stock index indicated the level and the movement of the price of common stock with high market value. The variable of operating performance uses the Return on Assets ratio (ROA) and Return on Equity ratio (ROE), the surplus of the entity is the performance evaluation of an organization which uses the Tobin's Q computation and Model of Modified Jones which is the model for measurement of the profit management. After collecting the data, it will be used to analyze the prescriptive statistic and the Path Analysis of the performance through the profit management which has an effect on the value of an entity of the Listed Company of the Stock Exchange of Thailand.

The Result is, the performance of a return-on-assets ratio and return-on-equity ratio has a positive influence on the value of the entity and the profit management, meanwhile, the profit management has a positive effect to the value of entity of the Listed Company of the Stock Exchange of Thailand, significantly, and from an analyze the Path Analysis could be found that the performance of a return-on-assets ratio and a return-on-equity ratio has a positive influence on the value of the entity through

the profit management of the Listed Company of the Stock Exchange of Thailand, significantly at level 0.01.

Keywords : Operating Performance, Profit Management, Value of Entity