

Effects of Financial and Non-Financial Reports On - Firms Performance

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Abstract : This research investigates the effect of financial accounting information and non-financial accounting reports on corporate credibility via strength of board of directors and market environment volatility as moderating effect. Data in this research is collected by questionnaire form non-financial companies listed on the Stock Exchange of Thailand. Multiple regression statistic technique is chosen for analyzing the data. The empirical results find that firms with greater financial accounting information reports and non-financial accounting information reports will gain greater corporate credibility. Therefore, the corporate reporting has the value for the firms. Moreover, the strength of board of directors will positively moderate the financial and non-financial accounting information reports and corporate credibility relationship. Whereas, market environment volatility will negatively moderate the financial and nonfinancial accounting information reports and corporate credibility relationship.

Keywords : corporate credibility, financial and non-financial reports, firms performance, economics

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