

Effects of Financial and Non-Financial Accounting Information Reports on Corporate Credibility and Image of the Listed-Firms in Thailand

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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 used for analyzing the data. 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. And market environment volatility will negatively moderate the financial and nonfinancial accounting information reports and corporate credibility relationship and the contribution of accounting information reports on corporate credibility is generated to the corporate image. That is the corporate image has affected by corporate credibility.

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

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