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ข้อความแห่งการริเริ่ม

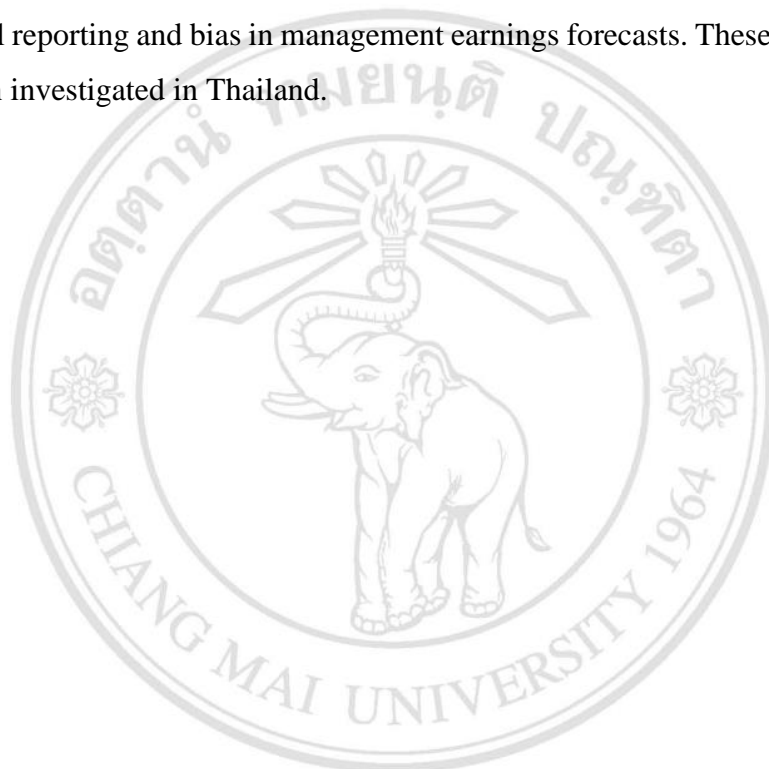
- 1) วิทยานิพนธ์นี้เป็นเล่มแรกที่ทำให้หลักฐานการวิจัยว่าความระมัดระวังทางบัญชีมีอิทธิพลต่อการตอบสนองของนักลงทุนที่มีต่อข้อมูลพยากรณ์กำไรที่เปิดเผยโดยผู้บริหาร
- 2) วิทยานิพนธ์เล่มนี้แสดงให้เห็นถึงความสัมพันธ์ระหว่างการรายงานตามความระมัดระวังทางบัญชีและความลำเอียงในการพยากรณ์กำไรโดยผู้บริหาร ซึ่งยังไม่มียงานวิจัยใดที่ศึกษาเรื่องนี้เลยในประเทศไทย



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STATEMENT OF ORIGINALITY

1. This dissertation is the first to document that accounting conservatism influences reactions of equity investors on earnings forecasts by managers.
2. This dissertation illustrated the relationship between mandatory conservative financial reporting and bias in management earnings forecasts. These findings have not been investigated in Thailand.



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