

ทัศนคติด้านพฤติกรรม นักลงทุนส่วนใหญ่มีปัญหาในการใช้บการเงินระหว่างกาล คือ จำนวนรายการในงบการเงินรายไตรมาสมีมากเกินไป ข้อเสนอแนะของนักลงทุนส่วนใหญ่มีความ ต้องการให้งบการเงินมีความถูกต้อง ครบถ้วน เพียงพอ และเข้าใจได้ รวมทั้งได้รับการตรวจสอบ จากผู้สอบบัญชีเพื่อให้เชื่อถือได้



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Independent Study Title The Attitude of Chiang Mai Investor Towards the Interim
Financial Statement of Listed Company in The Stock
Exchange of Thailand

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ABSTRACT

The purpose of this independent study was to study the Attitude of Chiang Mai Investor Towards the Interim Financial Statement of Listed Company in The Stock Exchange of Thailand.

The study methodology is accomplished by questionnaire to investors in Chiang Mai area totaled 160 persons from 16 trading offices. Data collected is processed to find out percentage and mathematics means by using descriptive statistical devices.

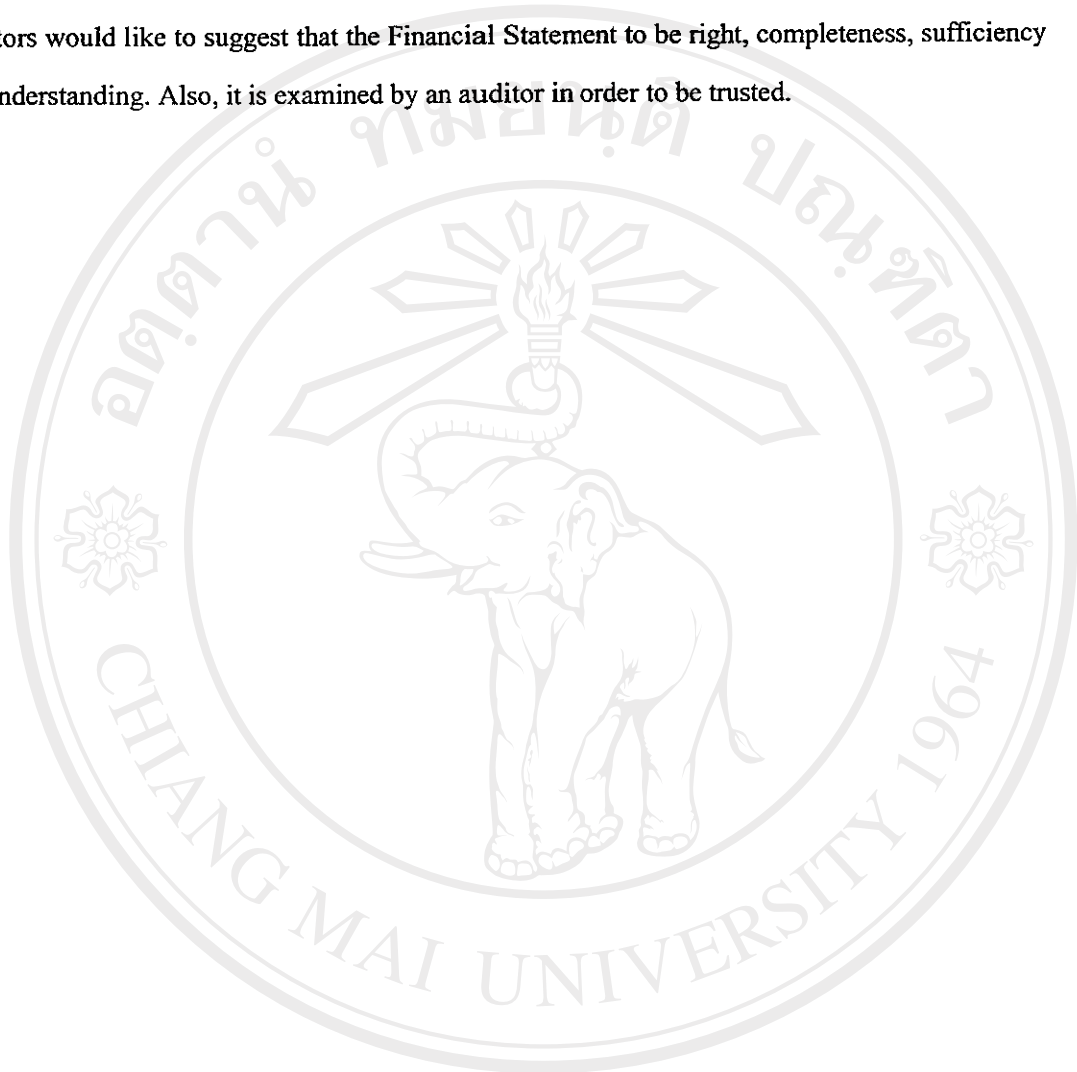
It is found that three components are as a result of this study. They are cognitive component, affective component, and behavior component.

Cognitive Component : Most of investors know about the best practice of the Interim Financial Statement of Listed Company in The Stock Exchange of Thailand and know about a regulation to set up the Interim Financial Statement of the office of the Securities and Exchange Commission and the Stock Exchange of Thailand to add the information from Annual Financial Statement.

Affective Component : The sampling group has a good attitude at the Interim Financial Statement because most of investors agree with the benefit of investment information and timeliness was more than Annual Financial Statement. The disclosure of Note to Financial Statements help the investors to know better, In order that transparency of the company can be

managed and verified. However, the believe that there is to re-examine the Interim Financial Statement from an auditor.

Behavior Component : Most of investors have a problem to use the Interim Financial Statement is : there is too much list of items of the Interim Financial Statement. Thus, the investors would like to suggest that the Financial Statement to be right, completeness, sufficiency and understanding. Also, it is examined by an auditor in order to be trusted.



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