

บรรณานุกรม

- นิมนานล เกียรติน. (2539). ผลกระทบของการประกาศกำไรสุทธิทางบัญชีต่อราคาหลักทรัพย์ของบริษัทจดทะเบียนในตลาดหลักทรัพย์แห่งประเทศไทย: กรณีความแตกต่างในความพร้อมของข้อมูล. *วิทยานิพนธ์ปริญญาดุษฎีบัณฑิต*, สาขาวิชาการบัญชี, บัณฑิตวิทยาลัย, จุฬาลงกรณ์มหาวิทยาลัย.
- ปัญญา สันถีย์ประดิษฐ์. (2544). การศึกษาปัจจัยที่มีผลกระทบต่อความสามารถของกำไรทางบัญชีและมูลค่าตามบัญชีในการใช้อธิบายราคางานหลักทรัพย์หุ้นสามัญในตลาดหลักทรัพย์แห่งประเทศไทย. *วิทยานิพนธ์ปริญญาดุษฎีบัณฑิต*, สาขาวิชาการบัญชี, บัณฑิตวิทยาลัย, จุฬาลงกรณ์มหาวิทยาลัย.
- วรศักดิ์ ทุมนานนท์. (2543). คุณรู้ซึ้ง *Creative Accounting* และ คุณภาพกำไรแล้วหรือยัง. *กรุงเทพฯ: ไอโอนิก อินเตอร์เพรด รีชอสเซ็ส.*
- สุชา ดีวงศิ. (2537). การวิเคราะห์ข้อมูลทางการบัญชีในการวัดความเสี่ยงของบริษัทจดทะเบียนในตลาดหลักทรัพย์แห่งประเทศไทย เมื่อยืดหยุ่นเทียบธุรกิจการเงินกับธุรกิจอุตสาหกรรม. *วิทยานิพนธ์ปริญญาดุษฎีบัณฑิต*, สาขาวิชาการบัญชี, บัณฑิตวิทยาลัย, จุฬาลงกรณ์มหาวิทยาลัย.
- Alchian, A., & Demsetz, H. (1972). Production, information costs, and economic Organization. *American Economic Review*, 62(5), 777-795.
- Amat, O., Blake, J., & Dowds, J. (1999). *The ethics of creative accounting*. Abstract Retrieved January 15, 2006, from <http://www.econ.upf..rs/downloads/455.pdf>; 10.9.2005.
- Argenti, J. (1976). *Corporate collapse – the causes and symptoms*. London: McGraw-Hill.
- Ayres, F. (1994). Perceptions of earnings quality: What managers need to know. *Management Accounting*, 78(9), 27-30.
- Baesel, J. B., & Stein, G. R. (1979). The value of Information: Inferences from the profitability of insider trading. *Journal of Financial and Quantitative Analysis*, 14(12), 553-571.
- Ball, R., & Brown, P. (1968). An empirical evaluation of accounting income numbers. *Journal of Accounting Research*, 6(10), 159-178
- Beaver, W. (1968). The information content of annual earnings announcements. *Journal of Accounting Research Supplement*, 6(1), 67–92.

- Beaver, W., Clarke, R., & Wright, F. (1979). The association between unsystematic security returns and magnitude of earnings forecast errors. *Journal of Accounting Research*, 17(4), 316-340.
- Beneish, M. D., & Vargus, M. E. (2002). Insider trading, earnings quality and accrual mispricing. *Accounting Review*, 30(8), 421-452.
- Brown, P. (1970). The impact of the annual net profit report on the stock market. *Australian Accountant*, 5(2), 272-82.
- Brown, P., & Kennelly, W. (1972). The informational content of quarterly earnings: An extension and some further evidence. *Journal of Business*, 45(3), 403-415.
- Cheng, A. C. S., Liu, C. S., & Schaefer, T. F. (1996). Earnings permanence and the incremental information content of cash flows from operations. *Journal of Accounting Research*, 34(12), 173-181.
- Collins, D., & Kothari, S. P. (1989). An analysis of Intertemporal and cross-sectional determinants of earnings response coefficients. *Journal of Accounting and Economics*, 11(5), 143-181.
- Dieter, I., & Watt, N. (1980). Transforming the bottom line. Boston: Harvard Business School Press.
- DeAngelo, L. (1986). Accounting numbers as market valuation substitutes: A study of management buyouts of public stockholders. *The Accounting Review*, 61(3), 400-420.
- Dechow, P. M., & Dichev, I. D. (2002). The quality of accruals and earnings: The role of accrual estimation errors. *The Accounting Review*, 77(7), 35 -59.
- Dechow, P. M., Sloan, R., & Sweeney, A. (1995). Detecting earnings management. *The Accounting Review*, 70(1), 193-225.
- Delaney, P. R. (1999). *Wiley GAAP 9: Interpretation and application of generally accepted accounting principles 1999*. NJ: John Wiley & Sons.
- Fama, E. F. (1970). Efficient capital markets: A review of theory and empirical work. *Journal of Finance*, 25(3), 383-417.
- Finnerty, J. E. (1976, September). Insiders and market efficiency, *Journal of Finance, American Finance Association*, 31(4), 1141-1148.
- Gordon, M. J. (1964). Postulates, principles and research in accounting. *The Accounting Review*, 39(2), 251-264.

- Philip, B., & John, W. K. (1972). The Informational content of quarterly earnings: An extension and some further evidence. *Journal of Business*, 45(3), 403-415.
- Rahman, M. Z. (1998). *The role of accounting disclosure in the east Asian financial crisis: Lessons learned?*. New York: Harper Collins Publishers.
- Raj, I. et al. (2002). Investor overoptimism and private equity placements. *The Journal of Financial Research*, 28(6), 252-259.
- Shipper, K., & Vincent, L. (2003). Earnings quality. *Accounting Horizons Sarasota*, 17(3), 97-107.
- Sirisom, J. (2003). *Determinants of incremental information content of cash flows beyond earnings: Evidence from the stock exchange of Thailand*. Doctoral dissertation, Department of Accounting, Graduate School, Chulalongkorn University.
- Sloan, R. G. (1996) Do stock prices fully reflect information in accruals and cash flows about future earnings? *Accounting Review*, 71(6), 289-315.
- Vacharajittipan, S. (1990). *The information content of quarterly earnings: The case of Thailand*. Doctoral dissertation. Department of Accounting, School of Business and Public Management, University of George Washington.
- Watts, R. L., & Zimmerman, J. L. (1986). *Positive accounting theory*. Hemel Hempstead: Prentice Hall.
- White, G. I., Sondhi, A. C., & Fried, D. (1997). *The analysis and use of financial statements* (2nd ed.). NJ: John Wiley & Sons.

- Griffiths, I. (1986). *Creative accounting*. London: Sidgwick & Jackson.
- Harris, T., Huh, E., & Fairfield, P. (2000). *Gauging profitability of the road to valuation*. New York: Appleton-Century Crofts.
- Healy, P. (1985). The effect of bonus schemes on accounting decisions. *Journal of Accounting and Economics*, 7(3), 85-107.
- Healy, P. M., & Wahlen, J. M. (1999). A review of the earnings management literature and its implications for standard setting. *Accounting Horizons*, 13(4), 365-383.
- Hicks, J. R. (1939). Value and capital. Oxford: Oxford University Press.
- Hong, X. (2001). The mispricing of abnormal accruals. *The Accounting Review*, 76(4), 356-373.
- Jaffe, J. F. (1974). Special information and insider trading. *Journal of Business*, 47(2), 410-428.
- Jameson, M. (1988). *A practical guide to creative accounting*. London: Kogan Page.
- Jensen, M., & Meckling, G. (1976). Theory of the firm: Management behavior, agency costs, and ownership capital structure. *Journal of Financial Economics*, 20(9), 305-360.
- Jones, J. J. (1991). Earnings management during import relief investigations. *Journal of Accounting Research*, 29(2), 193-228.
- Kamal, L. N. (1993). *Creative financial accounting: Its nature and use*. Hemel Hempstead: Prentice Hall.
- Kormendi, R., & Lipe, R. (1987). Earnings innovations, earnings persistence, and stock return. *Journal of Business*, 60(3), 323-345.
- McNichols, M. (2002). Discussion of the quality of accruals and earnings: The role of accruals estimation errors. *The Accounting Review*, 77(5), 61-69.
- Mulford, C. W., & Comiskey, E. E. (1996). *Financial warnings*. New York: John Wiley & Sons, Inc.
- Narktabtee, K. (2000). *The implication of accounting information in the Thai capital market*. Doctoral dissertation, Department of Accounting, Graduate School, University of Arkansas.
- Naser, K. (1993). *Creative financial accounting: Its nature and use*. Londres: Prentice Hall.
- Palepu, M. et al. (2003). The fall of enron. *Journal of Economic Perspectives*, 17(3), 3-26.
- Peasnell, K. V., & Yaansah, R. A. (1988). *Off-balance sheet financing*. London: ACCA.
- Penman, S. H., & Zhang, X. J. (2002). Accounting conservatism, the quality of earnings, and stock returns. *The Accounting Review*, 77(2), 237-264.