

Independent Study Title	THE DETECTION OF EARNINGS MANIPULATION: EVIDENCE FROM STOCK EXCHANGE OF THAILAND
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### ABSTRACT

This study examines the use of financial accounting variables to measure earnings manipulation risk. A model is developed to detect abnormal movements in financial accounting ratios. These abnormal movements are related to the likelihood of earnings manipulation. Furthermore, the result illustrates past breaching regulation record affect to probability of earnings manipulation too. Out of sample test illustrates the model able to capture earnings manipulation company up to sixty percent from actual cases. The model will help regulator and investment professional to screen company's earnings quality in Stock exchange of Thailand

**Keywords:** Earnings Management, Fraudulent Financial Statement, Detecting fraud