

MANAGEMENT FORECAST AND DECISION-MAKING PERFORMANCE: A PATH ANALYSIS APPROACH

Kanok-on Kaewprapa, Faculty of Liberal Arts and Management Science
Kasetsart University, Chalermphakiat Sakon Nakron Province Campus, Thailand

[dx.doi.org/10.18374/IJBR-13-2.1](https://doi.org/10.18374/IJBR-13-2.1)

ABSTRACT

This study aimed at examining the effects of management forecast on decision-making performance through financial reporting effectiveness and information advantage as intervening variables. Accounting managers or directors of listed firms were chosen as population and sample of the study. Data was collected by questionnaires and path analysis was used to analyze these direct and indirect relationships of variables. The results showed that management forecast affects decision-making performance, not directly, but through financial reporting effectiveness and information advantage. The results implied that management forecast has more usefulness to decision-making if it provides more information contents and it is used together with financial information contained in financial statements.

Keywords: *Management Forecast; Decision-Making Performance; Financial reporting effectiveness; Information Advantage*