

**UNIVERSITI TEKNOLOGI MARA**

**MONITORING OPPORTUNISTIC BEHAVIOUR,  
PRESSURE BEHAVIOUR AND FINANCIAL RISK  
RATIO BETWEEN ASEAN COUNTRIES**

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of the requirements for the degree of  
**Bachelor of Business Administration (Hons)**  
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## AUTHOR'S DECLARATION

I declare that the work in this final year project paper was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This thesis has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Undergraduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

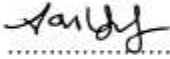
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## ABSTRACT

This study is to examine the mean difference of earnings management, opportunistic behaviour, pressure behaviour and financial risk ratio between Asean countries namely Thailand, Malaysia and Indonesia, and also to find the relationship between opportunistic behaviour, pressure behaviour and financial risk ratio on earnings management. Based on the data gathered amounting 194 listed firms from Bursa Malaysia (Malaysia), Stock Exchange of Thailand (SET) and Indonesia Stock Exchange (IDX) for each country from the year of 2014 to 2017. The study proposed that there will be significant mean difference of earnings management, opportunistic behaviour, pressure behaviour and financial risk ratio between those three countries. Besides that, it is assumed that there will be significant relationship between opportunistic behaviour, pressure behaviour and financial risk ratio on earnings management. The result of this study enable the readers or regulators to have better explanation on the relationship between variables thus alter the rules and regulation for a better and soundness of the financial reporting in which will increase the reliabilities.

*Keywords: Earnings Management; opportunistic behavior; leverage, financial distress; monitoring mechanism*

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