

AN INVESTIGATION ON CORPORATE'S PERCEPTIONS EXPECTATIONS TOWARDS THE DISCLOSURES OF SOCIAL RESPONSIBILITY IN MALAYSIA

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ABSTRACT

Corporate social responsibility disclosures have been practiced in Malaysia for many several years but there are no professional standards or regulations requiring companies report on their social responsibility disclosures, most of the companies were voluntarily to disclose it in the annual report. However, if a company which does not pollute the environment does not produce low quality products, which will bring the side effect to the consumers and provides a healthy and safe place of work would be said as "socially responsible manner". In this study, the company's activities in the area of social responsibility may be grouped under six major headings which followed the previous study; there are physical resources and environmental contributions, energy, human resources, product or service contribution, community involvement and others.

This research study is concerned about the corporate's perceptions and expectations towards the disclosures of social responsibility in Malaysia. It is also important to examine the relationship between company social responsibility disclosures with firms' size, which measured by turnover, total assets, paid-up capital and profit before tax. The researcher selected 30 companies from three industries: consumer products, industrial products and plantations, analyzed these companies annual report of year 2000 or year 2001.

In addition, 100 questionnaires were distributed to respondents in the three industries, which mentioned in above however the response rate was 68% and two interviews were conducted to obtain the reasons for companies, which are voluntarily to make social responsibility disclosures in their annual report. All the data gathered from the questionnaire survey were analyzed using the SPSS analysis.

Last but not least, this research will discuss in detail on how the results were found and provided a clear picture of the results and findings as well as the conclusion and recommendation would be reached in last chapter.