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DECLARATION

I hereby declare that:

- (1) This Research Project is the end result of my own work and that due acknowledgement has been given in the references to all sources of information be they printed, electronic, or personal.
- (2) No portion of this research project has been submitted in support of any application for any other degree or qualification of this or any other university, or other institutes of learning.
- (3) The word count of this research report is 12,144 .

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PREFACE

Corporate social responsibility (CSR) has become a key business practice in the recent years. It has been a well-known concept for some time though the interpretation of this concept. The interpretation is differs among the countries, companies and stakeholders. CSR has grows the interest of businesses and academicians to identify the used and the reflection of the CSR related to other terms such as sustainability of the businesses.

Disclosure of CSR becomes important issues in the global business environment nowadays due to the many cases of companies' scandal existed. According to the CSR Report 2007, the public listed companies (PLCs) of Malaysia still lack of the knowledge and awareness of the CSR. Due to the CSR is important to the company, the government of Malaysia has outlined the incentives for companies with the CSR programmes and introduced the need for the PLCs to disclose the CSR activities done by the companies.

Many organizations increasingly demonstrate their commitment to CSR, it still consists many struggles with the effort. It is because the effort of CSR not only simply constituted a charity event, marketing the reputation of the company and others, but it is also as the role of Sustainability Report for the company. While the company around the world has struggling in the new role on CSR disclosure, the International CSR reporting bodies introduced a few guidelines in order aimed to encourage the corporate accountability and responsibility and shared some of the common elements related to economic, social and environment issues. The guidelines introduced included Global Reporting Initiatives (GRI), OECD Guidelines for Multinational Enterprises, and AccountAbility's AA1000 Assurance Standard.

This research project is examine whether the company characteristic (company size, company

profitability, company leverage, and earnings per share) have the effect on the CSR Disclosure.

ABSTRACT

This is an exploratory study designed to investigate the extent and nature of corporate social responsibility disclosure (CSR) in corporate annual reports of listed companies in Malaysia. Specifically, the report examines whether the company characteristics have the effect on the corporate social responsibility disclosures. Data are taken from annual reports of 2013 to 2014 of the listed companies in Bursa Malaysia. The study uses Multivariate to investigate the effect of four variables (company size, company profitability, company leverage, and earnings per share) on the single interval-scaled dependent variable (Corporate Social Responsibilities Disclosure). The extent of CSR level is measured using 36 items of information.