

Chalintorn Roojum 2008: The Relationship between Corporate Social Responsibility Reporting and Board Composition of the Listed Companies in the Stock Exchange of Thailand. Master of Business Administration, Major Field: Business Administration, Interdisciplinary Graduate Program. Thesis Advisor: Associate Professor Usana Patramontree, M.B.A. 123 pages.

The objectives were to study 1) corporate social responsibility (CSR) reporting on 7 main issues of the ISO 26000 guidance standard on social responsibility; 2) board composition; and 3) the relationship between CSR reporting and board composition. The study scope was the listed companies in SET 100 in 2006. Secondary data were collected from annual reports and the SEC Form 56-1. A checklist of CSR reporting was designed for content analysis. The descriptive statistics used included frequencies, percentages, and means. Pearson correlation coefficient and Eta were used for correlation analysis.

The results show that the listed companies had an average score for CSR reporting of 14 points from 34 (41 percent). The average line numbers was of CSR reporting at 432. The 1st issue of organizational governance had the highest score at 81 percent, whereas the 2nd issue of human rights and the 5th issue of fair operating practice had the lowest scores at 4 and 23 percent respectively. The average proportion of independent directors to total board was 37, and 92 percent of the companies had separate chairman and CEO positions. The results also show that there was relation between the proportion of independent directors to total directors on the board and company size which is a proxy of market capitalization and total assets, but no relation with the duality or separation of chairman and CEO positions which have scores and numbers of line on CSR reporting at 0.05 and 0.01 significance level.

Suggestion are the listed companies should give more attention to the corporate social responsibility reporting in order to cover all 7 main issues of related ISO guidance standard, especially the 2nd issue: Human rights, and the 5th issue: Fair operating practices which had low scores at 4 and 23 percent respectively.

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Thesis Advisor's signature

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