

Patcharee Sasakul 2011: The Relationships between Firm Characteristics and Corporate Social Responsibility Disclosure of Company Listed in the Stock Exchange of Thailand.  
Master of Accountancy, Major Field: Accounting, Department of Accounting.  
Thesis Advisor: Associate Professor Tharinee Pongsupatt, Dr.rer.soc.oec. 191 pages.

The purpose of this study is to examine the association between firm's characteristic including firm's size, capital structure, ownership structure, multinational shareholder, age, profitability, liquidity and type of auditor of companies listed on the stock exchange of Thailand related with corporate social responsibility disclosure level in annual report. Corporate social responsibility disclosure level is evaluated using disclosure index calculated from comprehensiveness of the disclosure items in annual report from 365 listed companies in the stock exchange of the Thailand. This study also examines the difference of corporate social responsibility disclosure level among industry groups. The method used for analysis and testing is multiple regression analysis and Kluskal –Wallis H test at significant level of 0.05.

The result shows that the listed companies on the stock exchange of Thailand have the lowest level of corporate social responsibility disclosure. The firm's characters related to disclosure level are firm's size and type of auditors which have positive relation with the disclosure level. The levels of corporate social responsibility disclosure among industry groups are significantly different. The highest disclosure level section is resource section which is found significantly different from other.

Suggestion from this study is the relevant organization sectors should stipulate a format or standard of social responsibility report to be used in all firms in order to create the report accurately and comprehensively. All firms should give more precedence to the disclosure of corporate social responsibility.

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