

## C423340 : MAJOR ACCOUNTING

KEY WORD:

SOCIAL RESPONSIBILITY ACCOUNTING / VALUE ADDED STATEMENT / REPORT OF SOCIAL ACCOUNTING.

MONTREE CHUAYCHOO : PROPOSED REPORTS OF SOCIAL RESPONSIBILITY ACCOUNTING IN THAILAND : AN EMPIRICAL INVESTIGATION. DISSERTATION MAJOR ADVISOR : ASSISTANT PROFESSOR PRAWIT NINSUVANNAKUL, Ph.D. DISSERTATION CO-ADVISOR : ASSOCIATE PROFESSOR SORACHAI PHISALBHUT, Ph.D. 282 pp. ISBN 974-636-872-9

The purpose of this study is to propose the report form, content, measurement and disclosure method of Social Responsibility Accounting suitable for Thailand. It can be used as a guide for Thai companies that want voluntarily to report and disclose social responsibility information.

The research methodology in this study employs survey investigation and an empirical test. There are three steps: step 1, survey social responsibility information from annual reports for 1995 of 402 listed Thai companies; step 2, analyse and design the reports of social responsibility accounting; step 3, employ an empirical test for ideas and reactions of accountants and proposed social responsibility accounting reports' providers and users, adjust the proposed reports to be consistent with accounting principles, international practice, and the desire of constituent groups; and test seven hypotheses. The statistical methods used for analysis and the empirical test are arithmetic means, Z-test, analysis of variance (ANOVA), and the Chi-square test ( $\chi^2$ ), among others.

The results of the study in step 1 found that 339 out of 402 listed Thai companies (84.3%) disclosed social responsibility information with 753 reports (average 2.2 reports for a company), 5,853 lines (average 17.3 lines per company). There were 433 qualitative information reports (57.5%), 225 non-monetary information reports (29.9%), and 95 monetary information reports (12.6%). In step 2 five reports were designed consisting of a value added statement, a community contribution report, a government report, a human resource report, and a product and service report. In step 3 it was found that 1) in Thailand, the constituent groups' knowledge and understanding about social responsibility accounting was less than 5, 2) company size was not associated with the volume of disclosed information, 3) companies did not use the volume of disclosed information to create their image, 4) the main reason for not fully disclosing is that there is no standard guidance form, 5) the constituent groups, on average, wanted to have standard social responsibility accounting for more than 5, 6) the information disclosed by each industrial group was equal in some themes and at variance for other themes, and 7) the ratio of information volume disclosed by each company size was equal for some themes and varied for other themes, and the larger companies disclosed a greater level of useful information than the smaller ones.

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