

Khaimuk Tawanna 2012: An Operation of Corporate Social Responsibility according to ISO 26000 of Listed Companies in Stock Exchange of Thailand. Master of Business Administration, Major Field: Business Administration, Faculty of Business Administration. Thesis Advisor: Assistant Professor Phiphat Nonthanathorn, Ph.D. 136 pages.

The objectives of this research consist of 1) to study operation of corporate social responsibility (CSR) policies of Listed Companies in Stock Exchange of Thailand, 2) to study the level of consistent implementation of social responsibility following ISO 26000 of Listed Companies in Stock Exchange of Thailand, and 3) to study the level of differences of the CSR by organizational factors. Four hundred and fifty questionnaires were distributed, and 107 questionnaires were returned (23.78%) with 104 completed questionnaire (97.19%). Chi-square test and One way ANOVA were used for data analysis. The results are as follows,

1) Almost all Listed Companies gave important for CSR activities at high level. They had CSR activities 1-5 times per year with budget 1-5 million baht per year. They ran CSR activities by themselves, cooperate with communities, and made public relation through internet. Corporate Philanthropy and education issues were the most CSR activities of Listed Companies. They had working committee in CSR in the organizational structure. And, organizational governance was the most practice according to ISO 26000.

2) Duration of doing business of Listed Companies related to CSR implementation with communities and public sector, using advertising banners to promote CSR, CSR reports, community volunteering, cause promotion, and ISO 26000 such as organizational governance, consumer issues, labor practices, fair operating practices, and human rights. Moreover, duration of listed in SET related to CSR implementation with communities and public sector, community volunteering, and compliance with ISO 26000 standards in all aspects except community involvement and development.

3) CSR activities of Listed Companies had consistency in ISO 26000 in overall as well as in every core subjects, especially labor practices which had maximum average. Moreover, business category, duration of doing business, duration of listed in SET, and sales volume had consistency in CSR activities in different statistically significant at 0.05 level.

It was suggest that Listed Companies should link ISO 26000 to their supply chain and educated to consumers for social responsibility understanding, and enhance and protect from non-tariff barrier in competitive business environment.

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