

Ketchanok Mekcharoen 2012: The Relationship between Corporate Social Responsibility Reporting and Stock Market Return of the Companies Listed on the Stock Exchange of Thailand. Master of Business Administration, Major Field: Business Administration, Faculty of Business Administration.. Thesis Advisor: Associate Professor Pitiphat Chataccaraphat, Ph.D. 126 pages

The objectives were to study corporate social responsibility (CSR) reporting on 7 main issues of the ISO 26000 guidance standard of the listed companies in the Stock Exchange of Thailand, and the relationship between corporate social responsibility (CSR) reporting on 7 main issues of the ISO 26000 and stock market return of the listed companies in the Stock Exchange of Thailand. The study scope was the 352 listed companies in the Stock Exchange of Thailand. Secondary data set were the CSR disclosures in annual reports in 2010. This study examined CSR disclosure in annual reports was measured by the number of lines. The descriptive statistics as percentages and means, and multiple regression analysis technique.

The results showed that the listed companies had an average line number at 278. The 1st issue of organizational governance had the average line number at 86 whereas the 2nd issue of human rights and the 5 issue of fair operating practice had the average line number at 6 and 14 respectively. The results found that the 1st issue of organizational governance, the 4th issue of environment, revenue and return on equity has a positive relationship with stock market returns at a significance level of 0.05 but others has not found the significance relationship

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. Because of since the investor and the user were interested in the business that had social responsibility. The listed companies should give more CSR disclosure for a benefits to make decision together with other information.

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