Nitchawan Wichaidist 2012: Factors Influencing Corporate Social Responsibility Disclosure: Evidence from the Stock Exchange of Thailand. Master of Accountancy, Major Field: Accounting, Department of Accounting. Thesis Advisor: Associate Professor Paiboon Pajongwong, M.Acc. 162 pages.

The objectives were to study the association between corporate social responsibility disclosure on CSR Guidelines of the stock exchange of Thailand and the firm's characteristics that listed on the stock exchange of Thailand. The data are collected from the 215 companies that listed on the stock exchange of Thailand in 2009 and were surveyed in Corporate Governance Report of Thai Listed Companies (CGR) in 2009 by Thai Institute of Directors Association. Secondary data were collected from annual reports, CSR Report, company website and the other information on SET SMART database. The statistical analysis was Multiple Regression

The result show that the listed companies disclose about the corporate social responsibility at low level and the good governance issue was the most highly disclosed issue. The company size and industry group were found to influence the corporate social responsibility disclosure. Company size has a positive and significant association with the corporate social responsibility disclosure and the level of corporate social disclosures among industry group are significantly different. Other factors consisting of profitability, capital structure, foreign share ownership and firm age are not significantly associated with the corporate social responsibility disclosure.

Suggestion from this study is all firms should focus in corporate social responsibility disclosure cover all 8 ways of CSR Guidelines of the stock exchange of Thailand and the relevant institute should regulate the standard on social responsibility disclosure for the unify reporting.

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