

# IABC

The 6<sup>th</sup> International  
Accounting and Business  
Conference

# 2019

## THE 6<sup>TH</sup> INTERNATIONAL ACCOUNTING & BUSINESS CONFERENCE 2019

*Towards Greater Transparency, Accountability  
& Sustainability in Financial Governance*

### Organized by:



UNIVERSITI  
TEKNOLOGI  
MARA

Cawangan Johor  
Kampus Segamat  
Kampus Pasir Gudang

### In Cooperation with:



INDONESIA  
BANKING  
SCHOOL

**21 - 22 AUGUST, 2019**  
**INDONESIA BANKING SCHOOL**

THE 6<sup>TH</sup>  
INTERNATIONAL ACCOUNTING  
&  
BUSINESS CONFERENCE

SECRETARIAT OF IABC 2019

---

MALAYSIA . INDONESIA . 2019

---

Published by

© UiTM Cawangan Johor, 2019

Jalan Universiti Off KM 12 Jalan Muar, 85000 Segamat, Johor.

Email: [iabc@uitm.edu.my](mailto:iabc@uitm.edu.my)

All rights reserved. No part of this publication may be reproduced, copied, stored in any retrieval system or transmitted in any form or by any means – electronic, mechanical, photocopying, recording or otherwise, without prior permission in writing from the author.

Email: [iabc@uitm.edu.my](mailto:iabc@uitm.edu.my)

## TABLE OF CONTENT

No.	Particulars	Page
1.	Foreword – Vice Chancellor, Universiti Teknologi MARA	2
2.	Foreward - Chairman, Indonesia Banking School	3
3.	Foreword – Rector, Universiti Teknologi MARA Cawangan Johor	4
4.	Foreword – Chairperson, International Accounting and Business Conference 2019	5
5.	Foreword – Chairperson, International Accounting and Business Conference 2019	6
6.	Itinerary – Programme Schedule	7
7.	Keynote Speaker	8
8.	Parallel Session Schedule	9
9.	Abstracts	23
10.	Organising committee	101
11.	Collaborators	103
12.	Acknowledgement	104
13.	Sponsor	105

IABC2019-008

**THE INFLUENCE OF FIRM-SPECIFIC ATTRIBUTES ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE**Mohamad Norsyahizat Ramli<sup>#</sup>, Raja Adzrin Raja Ahmad\* and Noor Hidayah Ab Aziz\*<sup>#</sup> Kolej Poly-Tech MARA Batu Pahat  
*norsyahizat@gapps.kptm.edu.my*\*Universiti Teknologi MARA Cawangan Johor  
*adzrin75@uitm.edu.my* and *noorh469@uitm.edu.my***Abstract**

Corporate social responsibility aims to optimise the reciprocal benefits of the firm and the various stakeholders. It acts as a mechanism for firms to demonstrate their concern towards the society well-being. Corporate social responsibility disclosure refers to series of information pertaining to organisation to other parties in order to provide solution to improve accountability to stakeholder. In Malaysia, the disclosure for corporate social responsibility activities is still voluntary. Hence, the level of disclosure is still inconsistent. Accordingly, this paper aims examine the extent of CSR disclosure for Malaysian listed firms. In addition, it will look into the influence of firm-specific attributes towards corporate social responsibility disclosure for Malaysian listed firms namely firm size, profitability, leverage and industry type. The sample includes firms taken from the top 100 companies from the ranking produced by Minority Shareholder Watchdog Group (MSWG). Data are gathered for five consecutive years which are from 2013 to 2017 inclusive, giving a total of 150 firm-year observations. As for the items for corporate social responsibility disclosure, they are taken from the Global Reporting Initiatives (GRI) guidelines due to its comprehensiveness. Comparatively, the findings indicate that the level of corporate social responsibility disclosure is still low with a mean disclosure of 32 items out of 99 items studied. The multivariate analysis reveals that leverage, profitability and industry significantly influence the corporate social responsibility disclosure. The insights provided in this paper could be valuable especially for the purpose of generating corporate social responsibility disclosure policies and strategies.

**Keywords:** *CSR Disclosure, Global Reporting Initiatives*