

**CORPORATE SOCIAL DISCLOSURE: AN ANALYSIS OF THE EMPLOYEE
DISCLOSURE AND THEIR RELATION TO
THE INDUSTRIAL LAW CASES IN MALAYSIA
FROM YEAR 2004 TO 2008**



**RESEARCH MANAGEMENT INSTITUTE (RMI)
UNIVERSITI TEKNOLOGI MARA
40450 SHAH ALAM, SELANGOR
MALAYSIA**

BY:

**RAFIZAN ABDUL RAZAK
ZALEHA MAHAT
NOR AISHAH MOHD ALI**

AUGUST 2011

2. Letter of Offer (Research Grant)



Rujukan Kami : 600-RMI/SSP/DANA 5/3/Dsp (92/2009)
Tarikh : 12 Jun 2009

Rafizan Abdul Razak
Ketua Projek

Zaleha Mahat
Ahli Projek

Nor Aishah Mohd Ali
Ahli Projek

Fakulti Perakaunan
UITM Melaka
KM 26, Jalan Lendu
78000 Alor Gajah
MELAKA

Puan

KELULUSAN PERMOHONAN DANA KECEMERLANGAN FASA 2/2009
TAJUK PROJEK : CORPORATE SOCIAL DISCLOSURE : AN ANALYSIS OF THE
EMPLOYEES' DISCLOSURES AND THEIR RELATION TO THE INDUSTRIAL LAW
CASES IN MALAYSIA

Dengan segala hormatnya perkara di atas adalah dirujuk.

Dengan sukacitanya, Institut Pengurusan Penyelidikan (RMI) mengucapkan tahniah kepada puan kerana telah berjaya ditawarkan Geran Dana Kecemerlangan bagi projek penyelidikan tersebut.

Syarat-syarat kelulusan Geran Dana Kecemerlangan adalah seperti berikut :

- i. Tempoh projek penyelidikan ini ialah dua (2) tahun, iaitu bermula **15 Jun 2009** hingga **15 Jun 2011**.
- ii. Kos yang diluluskan ialah sebanyak **RM10,000 sahaja** dalam Kategori A. Puan diminta mengemukakan proposal beserta bajet yang baru seperti yang dicadangkan oleh panel penilai (sila lihat lampiran penilai yang disertakan).
- iii. Pembelian peralatan komputer/printer/PDA/alat multimedia adalah tidak dibenarkan.
- iv. Setiap pembelian bahan atau peralatan hendaklah mematuhi Prosedur Perbendaharaan Bendahari yang telah ditetapkan contohnya setiap pembelian aset/bahan melebihi RM500 hendaklah disertakan sebutharga dan borang analisa harga. Pihak puan juga diminta untuk mengembalikan peralatan (aset) yang dibeli ke fakulti atau kampus cawangan setelah tamat projek penyelidikan.
- v. Pihak puan dikehendaki mengemukakan laporan prestasi secara ringkas pada setiap enam (6) bulan sepanjang tempoh penyelidikan puan berjalan.

Penolong Naib Canselor (Penyelidikan) : 603-5544 2094/2095
Bahagian Penyelidikan : 603-5544 2097/2091/2098/5521 1492
Bahagian Perundingan : 603-5544 2100/2733/2892
Bahagian Invois : 603-5544 2750/2747

Bahagian Penerbitan : 603-5544 1425/5544 2747
Bahagian Sokongan ICT : 603-5544 3097/2106/5521 1461
Bahagian Sains : 603-5544 2098/5521 1453
Pejabat Am : 603-5544 2093/2101/2057/2599

Penolong Pentadbiran : 603-5544 2040
Fax : 603-5544 3096/3767
Unit Kawangan Zoo 12 : 603-5544 3404
: 603-5521 1386



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<http://www.rmi.uitm.edu.my>



- vi. Puan perlu menandatangani Borang Perjanjian Penyelidikan dengan kadar segera kerana penggunaan geran hanya akan dibenarkan setelah perjanjian ditandatangani.
- vii. **LAPORAN AKHIR** perlu dihantar sebaik sahaja projek penyelidikan **TAMAT** dan format menulis laporan akhir boleh diperolehi di laman web RMI (<http://www.rmi.uitm.edu.my>).
- viii. Seperti sedia maklum, Tabung Dana KCM adalah hasil sumbangan pelajar, staf, alumni dan lain-lain. Sehubungan itu, segala perbelanjaan perlulah dilakukan secara perbelanjaan berhemah.

Sekian, harap maklum.

Terima kasih.

“SELAMAT MENJALANKAN PENYELIDIKAN DENGAN JAYANYA”

Yang benar



PROF. DR. ABU BAKAR ABDUL MAJEED
Penolong Naib Canselor (Penyelidikan)

- s.k.
- 1. Pengarah
UiTM Melaka
KM 26, Jalan Lendu
78000 Alor Gajah
MELAKA
 - 2. Puan Rosnani Abdul Razak
Penolong Bendahari
Unit Kewangan Zon 17 (Penyelidikan)
(untuk makluman dan tindakan)

UiTM Melaka

Universiti Teknologi MARA
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Melaka Bandaraya Bersejarah
Tel: +606 558 2000
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Surat Kami : 600-KM (P.JI. 5/2/1)
Tarikh : 3 Mei 2011

Puan Rafizan binti Abdul Razak
Pensyarah
Fakulti Perakaunan
UiTM Cawangan Melaka

Puan

**PERMOHONAN LANJUTAN TEMPOH PROJEK PENYELIDIKAN DANA
KECEMERLANGAN DARI 15 JUN 2011 HINGGA 15 SEPT. 2011**


Dengan hormatnya perkara di atas dirujuk:

2. Sukacita dimaklumkan bahawa pihak Penyelidikan dan Jaringan Industri, UiTM Cawangan Melaka bersetuju untuk melanjutkan tempoh Penyelidikan Dana Kecemerlangan puan dari 15 Jun 2011 sehingga 15 Sept. 2011 (3 bulan sahaja).

Tajuk Projek : Corporate Social Disclosure: An Analysis of the
Employees' Disclosures and Their Relation to the
Industrial Law Cases in Malaysia.
Ketua Projek : Rafizan binti Abdul Razak
Ahli Projek : a. Zaleha binti Hj. Mahat
b. Nor Aishah binti Mohd Ali
Kategori Projek : Kategori A

3. Sekian dimaklumkan. Terima kasih.

Yang benar


PROF. MADYA DR. ROAIMAH OMAR
Timbalan Rektor
Penyelidikan & Jaringan Industri
UiTM Cawangan Melaka

s.k - Timbalan Bendahari, UiTM Melaka

RO/fzh



ISO 9001:2000 No.Sijil: KLR 0500131

5.2 Enhanced Executive Summary

Most of the corporate social disclosures research conducted on the employees issue in Malaysia are confined to the nature, quality and quantity of disclosure in the companies' annual reports; however, none has been noted to have been discussing the relationship between the employee disclosure and the Industrial Law cases in Malaysia. Thus, by using content analysis method, this study analysed the annual reports of two sector listed in Bursa Malaysia (Industrial Product and Finance) for the purpose to identify the trend of the employee disclosure in companies annual report from the year 2004 to 2008, the extent of those disclosures as well as to establish whether there is any association between the employee disclosure and the Industrial Law cases in Malaysia related to the disclosures. The results of the analysis reveal that there is an increasing trend in terms of number of sentences disclosed on employee disclosure in the companies' annual reports. The most disclosed theme is the Pay and Benefits. This is not surprising as such item is a mandatory item to be included as part of company's Statement of Comprehensive Income as required by the Financial Reporting Standard (FRS) 119. In terms of the extent of the disclosure, most companies have at least disclosed some form of information on employees with most companies disclosing between 1 to 50 number of sentences for all employees sub-themes. The study has also established that there is no significant relationship between the employee disclosure and the Industrial Law cases in Malaysia except for disclosures on 'Duties on Employee sub-theme which shows a significant positive relationship with number of Industrial Law cases reported which is related to this theme. Such situation may not be a desirable situation for companies and this finding is inconsistent with what has been postulated in legitimacy theory where when such disclosures are made, companies always seek to show their positive contribution to the society by legitimizing their activities in order to protect the corporation's self-interest.