

SOCIAL ACCOUNTING:  
SOCIAL PERFORMANCE OF  
SARAWAK TIMBER INDUSTRY DEVELOPMENT CORPORATION  
AND  
THE PUBLIC BANK BERHAD

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## ABSTRACT

This paper is not going to give a detail view of social accounting but merely the surface study of it. Two corporations have been selected for discussion. The paper will highlight several aspects of social accounting being practiced in these organizations. Due to the sensitivity of this topic to most organizations, their full view of it was unattainable therefore I have used their Annual Reports to make comparisons. Other facts have been derived from books, magazines and journals which was very useful in the preparations of this paper. Most of all I would like to thank my advisor, for giving me advises and guide especially when I was stuck and push me to be more open minded and used what creativity I possessed to finish this paper.

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## CHAPTER ONE

### LITERATURE REVIEW

Social accounting, regardless of any institution, may arise in two areas. They may emerge out of the social impact of the institution or they may arise as problems of the society itself. Both areas are of concern to the management because the institution which manage lives in society and community. The first deals with what an institution does to the society. The second concerns with what an institution should do with the society.

The management of any institution should minimize the impacts the institution has outside of its specific purpose and mission. By doing this, the institution can operate even smoother and more responsibly to the society. However one should be careful in handling impact.

"Nonessential impacts, especially those which are not part of the discharge of one's own specific purpose and mission, should be kept to the absolute minimum. Even if they appear to be beneficial, they are outside the proper boundaries of one's function and will sooner or later be resented and resisted."

Peter F. Druker