## UNIVERSITI TEKNOLOGI MARA

# THE EFFECT OF BOARD ATTRIBUTES ON CORPORATE SOCIAL RESPONSIBILITIES (CSR) PERFORMANCE

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Dissertation submitted in partial fulfillment of the requirements for the degree of **Master of Accountancy** 

**Faculty of Accountancy** 

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#### **AUTHOR'S DECLARATION**

I confirm that this dissertation was carried out in compliance with the regulations of Universiti Teknologi MARA. Unless otherwise mentioned or accepted as a cited work, it is original and is the product of my own work. This thesis has not been applied for any degree or qualification to any other academic institution or non-academic institution.

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#### **ABSTRACT**

In identifying and analysing of board attributes on corporate social responsibilities (CSR), many studies and theories have been conducted and tested. This research offers scientific support of the relationship between board characteristics and CSR performance. The board attributes in this study are board independence, board size and board meetings. This study has chosen a sample of Malaysian Public Listed Companies (PLC) in which a sample of top 35 PLC. The data for the period of 2017-2019 was obtained from Bursa Malaysia website and a total of 105 firm-years observations were obtained over the three-period. This study adopted content analysis from annual reports and use CSR index consists of 20 items of CSR. The theory of resource dependence applied for this study in engaging the board attributes towards CSR performance. The findings of this study indicate that, board independence and board meetings have no significant positive linear relationship on CSR performance in Malaysia. Nevertheless, only one independent variable of this study which is board size shows significant positive linear relationship on CSR performance level evidenced from Malaysian PLC. The study may provide valuable insights to the business leaders, potential investors, academicians, and future researchers to improve the level of CSR engagement in Malaysia.

**Keywords:** *CSR*, *CSR* performance, board independence, board size, board meetings, board attributes, board characteristics and sustainability.

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