

CORPORATE SOCIAL RESPONSIBILITY REPORTING: EVIDENCE FROM SMALL AND MEDIUM SIZED ENTERPRISE IN THAILAND

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ABSTRACT

The objective of this study to investigate the effects of corporate social responsibility reporting on firm sustainability through mediating influences of accounting information usefulness and competitive advantage. Corporate social responsibility reporting consists of human resources reporting orientation, community involvement disclosure awareness, and environmental disclosure quality. Data were collected by survey questionnaires administrated to the heads of accounting departments of small and medium sized enterprise (SMEs) in Thailand, 67 completed questionnaires are used in the analysis. The results show that corporate social responsibility reporting in dimensions of human resources reporting orientation related to accounting information usefulness and competitive advantage. While, corporate social responsibility reporting is related to competitive advantage. In addition, the environmental disclosure quality is the last dimension of corporate social responsibility reporting related to accounting information usefulness. Moreover, accounting information usefulness and competitive advantage have a positive significant effect on firm sustainability. The implication, suggestions for further research, and limitations are discussed.

Keywords: Corporate Social Responsibility Reporting; Human Resources Reporting Orientation; Community Involvement Disclosure Awareness; Environmental Disclosure Quality; Accounting Information Usefulness; Competitive Advantage; Firm Sustainability