

CONTENTS

CONTENTS	ix
LIST OF TABLES	xii
CHAPTER I	1
INTRODUCTION	1
1.1 Background	1
1.2 Problem Statements	4
1.3 Research Objectives	5
1.4 Research Contributions	5
CHAPTER II	7
THEORETICAL FRAMEWORK, LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT	7
2.1 Theoretical Framework	7
2.1.1 Stakeholder Theory	7
2.1.2 Legitimacy and Institutional Theory.....	8
2.1.3 Social Contract Theory	10
2.1.4 Agency Theory	10
2.1.5 The Nature of CSR Disclosure in ASEAN.....	11
2.2 Literature Review and Hypothesis Development	12
2.2.1 Ownership Structure	12
2.2.2 Presence of Independent Audit Committee	14
2.2.3 Board Composition	15
CHAPTER III	19
RESEARCH METHOD	19
3.1 Population and Sample	19
3.2 Data Collection Method	21
3.3 Measurement of Variables	21
3.3.1 Independent Variables	21
3.3.2 Dependent Variables.....	21
3.3.3 Model Specification.....	22
CHAPTER IV	26
RESULT AND ANALYSIS	26

4.1 Descriptive Statistics	26
4.2 Estimation Model for The Overall Data.....	27
4.2.1 Classical Linear Model Assumption.....	27
4.2.2 Regression Estimation Method for Aggregate Panel Data	31
4.3. Estimation Model for Mandatory Disclosure Countries	36
4.3.1 Classical Linear Model Assumption.....	36
4.3.2 Regression Estimation Method for Mandatory Disclosure Countries ..	39
4.4 Estimation Model for Voluntary Disclosure Countries	43
4.4.1 Classical Linear Model Assumption.....	43
4.4.2 Regression Estimation Method for the Voluntary Disclosure Countries	47
CHAPTER V	50
CONCLUSION, LIMITATION, AND SUGGESTION	50
5.1 Conclusion	50
5.2 Limitations	52
5.3 Suggestion for Future Research	53
REFERENCE	55
APPENDIX	59
Appendix 1	59
Appendix 2	60
Appendix 3	65