

CORPORATE SOCIAL REPORTING: CONSTRUCTION INDUSTRY IN MALAYSIA

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Abstract: *Corporate social reporting is a process to enhance the sustainability and transparency disclosure towards the stakeholders of corporations. The significance for the corporation to further report not just financial information but also their corporate social activities are due to the high demand by the stakeholders such as the shareholders, employees, customers and the community as a whole. This paper review corporate social reporting to enrich the understanding of such terms and emphasising such issue within the construction industry in Malaysia. The corporate social responsibility indicates the activities implemented by the corporations, whereby the corporate social reporting discloses such activities in their annual report or separately in the sustainability report. This paper suggests a technique on how to measure corporate social reporting through a content analysis and further suggest possible future research that could be done within this context.*

Keywords: *corporate social reporting, construction industry, sustainability reporting, voluntary disclosure, content analysis*

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Introduction

The corporate social reporting (CSR) or sustainability reporting is one of a process for publicly disclosing an organization's economic, social performance and environmental. Many industry or organizations have found that financial reporting alone no longer satisfies the needs of shareholders, customers, communities, and other stakeholders for information about overall organizational performance.

CSR discusses by the Gray et al., (1987) is a process of communicating the social and environmental effects of organization, economic actions to particular interest groups within society and society at large. In this context, the increasing number of CSR within a corporation not only affects them internally but globally has led to the development of a new type of financial reporting, namely the sustainability reporting and this concept of financial reporting establish by the concept of scattered ownership.