

<b>TITLE</b>	THE IMPACTS OF CSR DISCLOSURE ON FIRM'S VALUE OF COMPANIES LISTED ON THE STOCK EXCHANGE OF THAILAND
<b>KEYWORD</b>	CORPORATE SOCIAL RESPONSIBILITY/ FIRM'S VALUE/REPORTING
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### ABSTRACT

The purpose of this study is to improve the approach of the CSR disclosure which effect on firm values. The methodology is to analyze the CSR disclosure form social responsibility reporting guidelines on the stock exchange of Thailand (The Year 2012),, Form 56-1, Financial Statements, Notes and CSR Annual Reports (The Year 2013, 2014 and 2015) of a number of 360 companies listed on the stock exchange of Thailand.

The results from the hypotheses testing show that the most suitable models to indicate the relationship between the CSR disclosure reports and firm value are the models of the year 2013 - 2015. The pillars of the CSR which significantly impact on firm values consist of six pillars: good corporate governance (CSR 1), fair labor treatment (CSR 5), responsibility to customers (CSR 6), responsibility to community development (CSR 7), environmental responsibility (CSR 8) and innovation and dissemination (CSR 9). The results also show that these six factors of the CSR disclosures in Thailand are consistent the standards of Global Reporting Initiatives (GRI) which comprising three main factors: economy, society and the environment (Goel & Cragg, 2005). In sum, the approach of CSR disclosure of the companies listed on the stock exchange of Thailand should be reported in accordance with the standard of GRI.