

The Management Accountant's Roles for Creation of Corporate Shared Value

Authors : Prateep Wajeetongratana

Abstract : This study investigates the management accountant's roles that link with the creation of corporate shared value to enable more effective decision-making and improve the information needs of stakeholders. Mixed method is employed to collect using triangulation for credibility. A quantitative approach is employed to conduct a survey of 200 Thai companies providing annual reports in the Stock Exchange of Thailand. The results of the study reveal that environmental and social data incorporated in a corporate social responsibility (CSR) disclosure are based on the indicators of the Global Reporting Initiatives (GRI) at a statistically significant level of 0.01. Environmental and social indicators in CSR are associated with environmental and social data disclosed in the annual report to support stakeholders' and the public's interests that are addressed and show that a significant relationship between environmental and social in CSR disclosures and the information in annual reports is statistically significant at the 0.01 level.

Keywords : corporate social responsibility, creating shared value, management accountant's roles, stock exchange of Thailand

Conference Title : ICEABM 2016 : International Conference on Economics, Accounting and Business Management

Conference Location : Amsterdam, Netherlands

Conference Dates : December 01-02, 2016