

2008 2007

" "

2008 2007

(%80.9)

(72)

t-test

(89)

(%43)

2008 2007
(%69.4) (%73.6)

World Business

Council (2000)

.2011/3/1

2010/2/2

(Thomas and
Hunger, 2008; Adams and Ambika, 2005)

- "(2009)

(Thomas and

Hunger, 2008)

(Kristoffersen et al., 2005;
Clarkson, 1995; Cornell and Shapiro, 1987;
Donaldson and Preston, 1995; Freeman, 1984;
Mitchell et al., 1997)

:

(1991)

(Branco and Rodrigues, 2008)

.()

.(1996)

(Holder-Webb et al.,
50 2009)

.2004

(Veseel,

1986)

:

237

2007-2003

(Kristoffersen et al., 2005)

)

(

(Mirfazli, 2008)

:

(%19.4)

(%51.6)

(%14.7)

.(%14.3)

(Bloom et al., 1987)

:

(Hussein, Islam and Andrew, 2006)

(%33.8)

(Gray, 1989)

)

(

(Khan, Halabi and Samy, 2009)

(Garriga and Melé, 2004)

:

:

: **H₀₁**

:

Political

Economic Theories

Integrative

Theories

:

.Ethical Theories

Theories

: **H₀₂**

:

: **H₀₃**

(Instrumental Theory)

(Bowen, 1953; Carroll, 1979; Mason, 1960)

(Ackerman

and Bauer, 1976; Frederick, 1998; Strand,

1983)

(Stanwick and Stanwick, 1998; Swanson,

1995; Wood, 1991)

(Donaldson and Preston, 1995; Jones,

1995)

)
(

.(Davis, 1960)

Integrative (ISCT)

Social Contract Theory

(Preston and

.O'Bannon, 1997; Waddock and Graves, 1997)

Corporate Citizenship

(Vessel, 1986;1996)

(2002)

:

: -

: -

.2

.3

World Business Council (2000)

.4

National Association of Accountants (NAA)

:

-
-
-
-

(

(Gray, 2002)

(188)

%1

:

" :

.1

%1

(3

2008 2007

(4

(89)

(5

(72)

(%80.9)

5.8

(89)

:

Unweighted

Social Disclosure Index (SDI)

(0)

Index

(1)

Social

Disclosure Index (SDI)

2007

2008

:

$$TD = \sum_{i=1}^n di$$

=TD = Total Disclosure

d

(1)

(0)

(1)

:

(1)

(2)

(1)

Simple Regression

(2)

(%75.0) (%69.0)

$$Social\ Disclosure\ Index\ (SDI) =$$

$$\alpha + \beta_1 Assets + \beta_2 Sales + \varepsilon$$

: -3

= α

(2)

= ε

(%74.0)

(%69.0)

= Assets

: -4

= Sales

(2)

(2)

(3)

: -5

(20)

(2)

:

(3)

=

÷

:

:

(2)

=

(8)

:

-1

÷

(3)

.2008 2007

(%83.0) (%81.0)

2008 2007

(3)

(%69) (%73)

(%33.0)

(%28.0)

(%3.0) 2008 2007

(%4.0)

(6)

:

-2

: H₀₂ (50.8%) (49.3%)
 2008 (8.33%)
 (3) 2007 (14.6%)
 2008 2007 (43%)
 (1.597 = T) (5) (H₀) (3)
 : (Sig.) (H₀)
 0.05 (Sig.) (H₀) (3.73%) (3.16%)
 0.05 (Sig.) (H₀) (0.56%) (42.91%) (5.66%)
 (3) (0.16%)
 2008 2007
 (0.512 = T) (6) (H₀) :H₀₁
 .2007
 : H₀₃ (4) t -test
 One sample (4) T (4)
 0.01
 Test Value 2008 2007 (0.5)
 (0.851 = T) (7)

(H₀)

.2008

2007

(8) T) = 0.926

(H₀)

(Roberts,1992; Ng,1985; Davey,1982)

.2007

(Vessel,1986 1996)

(Holder-

.2008 2007

.Webb et al., 2009)

Jordanian CSR Standards

.Best Practice

:(1)

| () | (1) | |
|-----|-----|----|
| | | : |
| | | .1 |
| | | .2 |
| | | .3 |
| | | .4 |
| | | .5 |
| | | .6 |
| | | .7 |
| | | .8 |
| | | : |
| | | .1 |
| | | .2 |
| | | .3 |
| | | .4 |
| | | .5 |
| | | .6 |
| | | : |
| | | .1 |
| | | : |
| | | .1 |
| | | .2 |
| | | : |
| | | .1 |
| | | .2 |
| | | .3 |

2008 2007

:(2)

| / 2008 | 2007 / | 2008 | 2007 | | |
|-----------|--------|------|------|--|--|
| 83.0% | 81.0% | 60 | 58 | | |
| 28.0% | 33.0% | 20 | 24 | | |
| 53.0% | 49.0% | 38 | 35 | | |
| 32.0% | 26.0% | 23 | 19 | | |
| 78.0% | 74.0% | 56 | 53 | | |
| 79.0% | 76.0% | 57 | 55 | | |
| 4.0% | 3.0% | 3 | 2 | | |
| 50.0% | 53.0% | 36 | 38 | | |
| 53.0% | 54.0% | 38 | 39 | | |
| 18.0% | 24.0% | 13 | 17 | | |
| 19.0% | 22.0% | 14 | 16 | | |
| 67.0% | 65.0% | 48 | 47 | | |
| 75.0% | 69.0% | 54 | 50 | | |
| 14.0% | 13.0% | 10 | 9 | | |
| 69.0% | 74.0% | 50 | 53 | | |
| 10.0% | 17.0% | 7 | 12 | | |
| 7.0% | 13.0% | 5 | 9 | | |

| | | | | |
|-------|-------|-----|-----|--|
| 47.0% | 53.0% | 34 | 38 | |
| 22.0% | 17.0% | 16 | 12 | |
| 46.0% | 42.0% | 33 | 30 | |
| | | 615 | 616 | |

.2008 2007 : (3)

| 2008 2007 | 2008 | 2007 | |
|------------------|-------------|-------------|--|
| %3.16 | %50.87 | %49.31 | |
| %(0.583) | %40.97 | %41.20 | |
| %(5.66) | %69.44 | %73.61 | |
| %(42.91) | %8.33 | %14.59 | |
| %3.73 | %38.42 | %37.04 | |
| %(0.16) | %42.71 | %42.78 | |

() : (4)

| Test Value=0.5 | | | | | |
|-----------------------|----------|-------------|----------|-------------|-----------------------|
| year | t | Sig. | n | mean | std. deviation |
| Index 2007 | -3.91 | 0.000 | 72 | 0.4278 | 0.15731 |
| Index 2008 | 3.952 | 0.000 | 72 | 0.4271 | 0.15675 |

.2008 : (5)

| r | | Sig. | T | T |
|----------|--|-------------|----------|----------|
| 0.191 | | 0.115 | 1.9939 | 1.597 |

.2007 : (6)

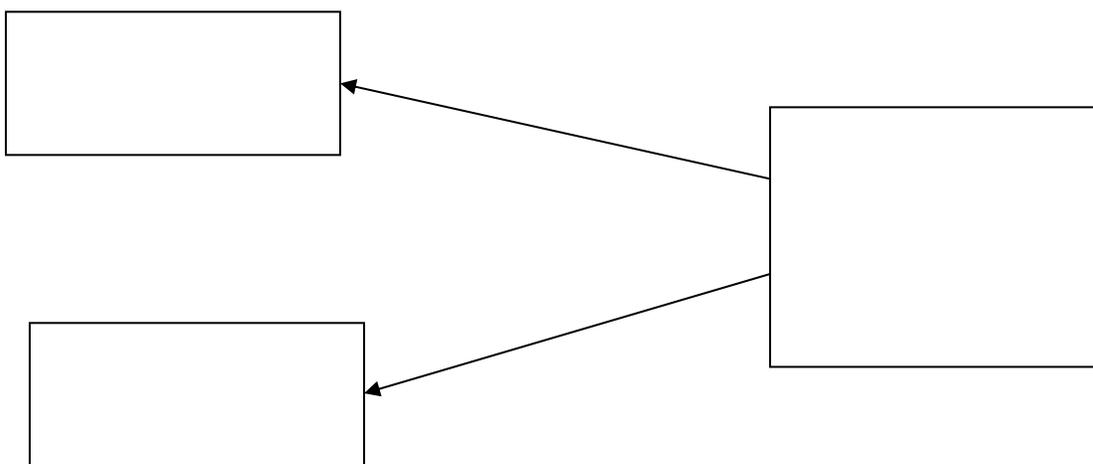
| r | | Sig. | T | T |
|----------|--|-------------|----------|----------|
| 0.063 | | 0.61 | 1.9939 | 0.512 |

.2008 **:(7)**

| r | | Sig. | T | T |
|----------|--|-------------|----------|----------|
| 0.104 | | 0.398 | 1.9939 | 0.851 |

.2007 **:(8)**

| r | | Sig. | T | T |
|----------|--|-------------|----------|----------|
| 0.114 | | 0.358 | 1.9939 | 0.926 |



:(1)

4579 6218 2002
 .1997 22 ()
 2038 2006
 .1997/5/15 4204
 .2009 28)
 5005 7131 .281-239 :(1)15 ()
 .2009/12/30 1991
 1996
 2009
 : 1996 :

www.eiodqa.eiod.org/UploadedPdfFiles/138.pdf
 .2002 76

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The Corporate Social Responsibility Disclosure: The Case of Industrial Public Shareholding Companies Listed in the Amman Stock Exchange for the Years 2007-2008

Abdel Razaq Al-Farah and Riyad Al-Hindawi

ABSTRACT

This research aims at examining the disclosure of the elements of Corporate Social Responsibility (CSR) in the annual reports of Jordanian industrial companies listed in the ASE for the years 2007-2008. Furthermore, it aims at determining the impact of both asset size and sales volume on the degree of CSR disclosure. To achieve these objectives, a corporate social responsibility index was constructed. The study sample included (72) industrial companies representing (80.9%) of the whole population of the study (89 companies). One sample t-test and simple regression were utilized to test the study hypotheses.

The study found a disparity in the level of disclosure of the elements of CSR among companies, but the disclosure was still below the required level and did not exceed (43%) over the 2007-2008 period, which is lower than the average. The highest percentage of disclosure was the disclosure about the protection of the environment where it reached (73.6%) and (69.4%), respectively, for 2007 and 2008. The results of the study did not show any marked improvement in the level of disclosure over 2007-2008. The study also found that there was no statistically significant effect of the size of assets and sales volume on the level of CSR disclosure. The study suggested a set of recommendations to activate the disclosure of social activities by industrial companies.

KEYWORDS: Disclosure, Social responsibility, Jordanian industrial companies, Assets size, Sales volume.

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