

ABSTRACT

Bank Islam Malaysia Berhad (BIMB) started operations as a pioneer in Islamic banking in Malaysia to cater for the financial needs of Muslims in this country and to further extend its services to the whole population at large. The bank carries Islamic values and images in conducting its business activities. This study examines the themes, locations, extent, and also trends of corporate social responsibility (CSR) disclosure of BIMB from 1992 to 2005. The CSR disclosure in the annual reports of the bank are examined using a disclosure index (checklist) and the extent of such disclosures are measured using the content analysis method. The findings of this study show that the bank prefers to disclose themes associated with employees, product, and service contributions and community involvement. Among the most popular locations in disclosing such information are in the chairman's statement, financial statements, and directors' report. The result also revealed that the bank has improved in terms of volume and the way to present or report the CSR disclosure from year to year. These findings provide some useful insights to the public in determining how far the bank meets the obligation to the employees and the community as a whole in Malaysia.