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**HUBUNGAN ANTARA CIRI-CIRI LEMBAGA PENGARAH DAN
PENDEDAHAN KEPELBAGAIAN KEDERMAWANAN KORPORAT
DI MALAYSIA**

MOHD FARID ASRAF MD HASHIM



**DOKTOR FALSAFAH
UNIVERSITI UTARA MALAYSIA
Oktober 2018**

**HUBUNGAN ANTARA CIRI-CIRI LEMBAGA PENGARAH DAN
PENDEDAHAN KEPELBAGAIAN KEDERMAWANAN KORPORAT DI
MALAYSIA**



**Tesis Diserahkan kepada
Pusat Pengajian Perakaunan Tunku Puteri Intan Safinaz,
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untuk Memenuhi Keperluan bagi Ijazah Doktor Falsafah**



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KEBENARAN MERUJUK

Tesis ini dikemukakan sebagai memenuhi keperluan pengurniaan Ijazah Doktor Falsafah daripada Universiti Utara Malaysia (UUM). Saya dengan ini bersetuju membenarkan pihak perpustakaan Universiti Utara Malaysia mempamerkannya sebagai bahan rujukan umum. Saya juga bersetuju bahawa sebarang bentuk salinan sama ada secara sebahagian atau keseluruhan daripada tesis ini untuk tujuan akademik perlulah mendapat kebenaran daripada Penyelia Tesis atau Dekan Pusat Pengajian Perakaunan Tunku Puteri Intan Safinaz terlebih dahulu. Sebarang bentuk salinan dan cetakan bagi tujuan komersial adalah dilarang sama sekali tanpa kebenaran bertulis daripada penyelidik. Pernyataan rujukan kepada penyelidik dan Universiti Utara Malaysia perlulah dinyatakan jika rujukan terhadap tesis ini dilakukan.

Kebenaran untuk menyalin atau menggunakan tesis ini sama ada sebahagian ataupun sepenuhnya hendaklah dipohon melalui:



ABSTRAK

Kajian terdahulu menunjukkan bahawa hubungan di antara ciri-ciri lembaga pengarah dan pelaporan sosial korporat adalah tidak konklusif. Malah, penyelidikan khusus berkaitan hubungan di antara pendedahan kedermawanan korporat dan tadbir urus korporat masih terhad dan perlu terus diterokai. Memandangkan kedermawanan korporat semakin diberikan keutamaan oleh syarikat-syarikat di Malaysia, kajian ini menguji hubungan di antara ciri-ciri lembaga pengarah dan tahap pendedahan kepelbagaian kedermawanan korporat. Kajian ini berlatarbelakangkan senario di Malaysia yang melibatkan sejumlah 296 buah syarikat yang disenaraikan di Bursa Malaysia pada tahun 2013. Senarai semak item pendedahan kedermawanan korporat dibentuk untuk menilai tahap pendedahan kepelbagaian kedermawanan korporat. Manakala analisis deskriptif dan regresi berganda diaplikasikan bagi mencapai objektif kajian. Dapatan kajian menunjukkan bahawa sumbangan tunai terus, pemberian dalam bentuk produk dan kesukarelawanan adalah aktiviti-aktiviti kedermawanan korporat yang paling banyak didedahkan oleh syarikat Bursa Malaysia. Secara purata, hanya tiga hingga empat kepelbagaian kedermawanan korporat yang didedahkan oleh setiap syarikat yang dianalisis. Di samping itu, saiz lembaga pengarah dan pengarah yang berlatarbelakangkan pendidikan aliran sains sosial berhubung secara signifikan dengan tahap pendedahan kepelbagaian kedermawanan korporat. Keputusan regresi berganda juga menunjukkan bahawa pengarah yang berpengaruh dalam komuniti dan pengarah dengan darjah kebesaran meningkatkan kebarangkalian tahap pendedahan kepelbagaian kedermawanan korporat yang lebih tinggi. Kajian ini menyumbang kepada literatur akademik dengan menyediakan bukti empirikal berkenaan peranan lembaga pengarah di dalam menentukan pendedahan kedermawanan korporat. Selain itu, hasil kajian ini memberi implikasi terhadap firma-firma, badan berkuasa, organisasi bukan untung, masyarakat dan pihak lain yang berminat. Kajian ini juga bermanfaat di dalam menyediakan pemahaman awal bagi penyelidikan seterusnya berkaitan pelaksanaan kedermawanan korporat khususnya isu membabitkan pendedahannya.

Kata kunci: kedermawanan korporat, tanggungjawab sosial korporat, lembaga pengarah, syarikat awam tersenarai Malaysia

ABSTRACT

Prior studies have shown that the relationship between the board of directors' characteristics and corporate social reporting to be inconclusive. In fact, research, specifically on the relationship between the corporate philanthropy disclosure and corporate governance, remains scarce and need to be further explored. As corporate philanthropy getting higher prominence by the Malaysian companies, this study examined the relationship between the characteristics of the board of directors and the level of disclosure of various corporate philanthropy practices. Using the Malaysian setting, a total of 296 companies listed on Bursa Malaysia in the year 2013 were selected for this study. A checklist of corporate philanthropy disclosure items was developed to assess the varieties of corporate philanthropy disclosed, while descriptive and multiple regression analyses were employed to address the research objectives. The results reveal that direct cash contribution, in-kind contributions given in the form of products and volunteerism are the most disclosed corporate philanthropy activities by the Bursa Malaysia companies. On average, there are only three to four varieties of corporate philanthropy disclosures by each of the analysed companies. Furthermore, the size of the board, and directors with social sciences educational background are significantly related to the level of corporate philanthropy variety disclosure. The multiple regression results also indicate that community-influential directors and directors with honorary titles increase the probability of a higher level of disclosure on varied corporate philanthropy. This study contributes to the academic literature, by providing empirical evidence on the role of the board in shaping the corporate philanthropy disclosure. In addition, the results of this study have implications for firms, regulators, non-profit organizations, communities and other interested parties. It is also beneficial in providing initial insights for further extensive corporate philanthropy research especially on the issue of its disclosure.

Keywords: corporate philanthropy, corporate social responsibility, board of directors, Malaysian public-listed companies

PENGHARGAAN

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SENARAI SINGKATAN

BEBAS	Kebebasan Pengarah
CAIR	Kecairan
CECP	Center of Encouraging Corporate Philanthropy
FBM100	Indeks 100 FTSE Bursa Malaysia
GRI	Global Reporting Initiative
IND	Industri
IPKK	Indeks Pendedahan Kedermawanan Korporat
JAN	Jantina Pengarah
KK	Kedermawanan Korporat
KPE	Ketua Pegawai Eksekutif
LBG	London Benchmarking Group
LEV	Leveraj Kewangan
MCCG	Kod Tadbir Urus Korporat Malaysia
MBA	Sarjana Pentadbiran Perniagaan
NGONPO	Organisasi Bukan Kerajaan/Untung
PEGANDA	Pengarahan Berganda
PEKENAN	Pendidikan Bidang Perniagaan, Kewangan dan Perakaunan
PENNEG	Pendidikan Negara Anglo-Saxon
PKOM	Pengaruh Komuniti
PRESTIJ	Prestij (Pangkat sosial)
PST	Persekitaran, Sosial dan Tadbir Urus
REP	Reputasi
SAIZLG	Saiz syarikat
SAIZLB	Saiz Lembaga Pengarah
SIG	Signifikan
SOSIAL	Pendidikan Aliran Sains Sosial
SPRM	Suruhanjaya Pencegahan Rasuah Malaysia
SSM	Suruhanjaya Syarikat Malaysia
STBM	Syarikat-Syarikat Tersenarai Bursa Malaysia
TAHPEN	Tahap Pendidikan
TSK	Tanggungjawab Sosial Korporat
UNT	Keuntungan
VIF	Faktor Inflasi Varians

BAB 1

Pengenalan

1.1 Latar Belakang Kajian

Kedermawanan dan sumbangan kepada masyarakat daripada hasil perniagaan adalah penting di dalam Islam. Hal ini dapat dibuktikan menerusi firman Allah S.W.T yang berikut:

“Hai orang-orang yang beriman, nafkahkanlah (di jalan Allah) sebahagian dari hasil usahamu yang baik-baik dan sebahagian dari apa yang Kami keluarkan dari bumi untuk kamu”. (Surah al-Baqarah, 2:267).

Memperolehi keuntungan serta menjalankan tanggungjawab sosial merupakan suatu prinsip yang perlu dihayati oleh golongan korporat termasuk korporat Muslim (Nik Mustapha Nik Hassan, t.b). Tidak terhad kepada agama Islam yang syumul, agama lain di dunia seperti Kristian dan Buddha telah meletakkan kedermawanan sebagai sebahagian daripada elemen penting di dalam ajarannya (Faris, 2010). Tokoh korporat terkemuka di Malaysia, Tan Sri Syed Mokhtar Al-Bukhary sebagai contoh, telah menderma melebihi US\$500 juta, yang tidak terhad kepada bantuan di Malaysia tetapi diseluruh dunia. Kesenambungan sifat kedermawanan pihak korporat ini juga dapat dilihat dengan tersenarainya tiga lagi tokoh perniagaan Malaysia di antara 48 penyumbang utama di Asia Pasifik (Koppisch, 2014). Begitu juga dengan syarikat LITRAK yang telah membelanjakan RM10 juta bagi program tanggungjawab sosial korporat (TSK) yang turut merangkumi aktiviti-aktiviti kedermawanan bagi tahun 2009 hingga 2014 (Fahmi Azril Rosli, 2015).

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Lampiran A: Senarai Semak Pendedahan Kepelbagaian Kedermawanan Korporat

	Kategori	Sumber
1	Penajaan Sukan Firma menaja projek / aktiviti / program komuniti organisasi bukan untung berkaitan sukan.	Mescon dan Tilson (1987); Meijer et al. (2006); LBG 2008, Raja Adzrin Raja Ahmad et al. (2009); Rohana Othman et al. (2009); Khan (2010); Shamsul Nahar Abdullah et al. (2011); Bayoud (2012).
2	Penajaan Kebudayaan dan Kesenian Syarikat menaja projek / aktiviti / program komuniti organisasi bukan untung berkaitan kebudayaan dan kesenian.	Mescon dan Tilson (1987); Bruhn (1991) di dalam Bennett, (1998); Meijer et al. (2006); LBG (2008); Raja Adzrin Raja Ahmad et al. (2009); Rohana Othman et al. (2009); Bayoud (2012).
3	Penajaan Berkaitan Kesihatan Firma menaja projek / aktiviti / program komuniti organisasi bukan untung berkaitan kesihatan.	Hackston & Milne (1996); Meijer et al. (2006); Raja Adzrin Raja Ahmad et al. (2009); Rohana Othman et al. (2009), Khan (2010); Shamsul Nahar Abdullah et al.(2011).
4	Penajaan Berkaitan Acara / Program Pendidikan Firma menaja projek / aktiviti / program komuniti berkaitan pendidikan seperti persidangan, seminar, pertandingan berkaitan pendidikan, kem-kem (cth: motivasi), kempen, program sekolah dan lain-lain (selain dari biasiswa dan geran penyelidikan institusi pengajian tinggi).	Hackston & Milne (1996); Meijer et al. (2006); LBG (2008); Shamsul Nahar Abdullah et al.(2011); Bayoud (2012).
5	Penajaan Berkaitan Acara / Program Sosial. Firma menaja acara komuniti dan organisasi bukan untung. Ini termasuk program seperti aktiviti-aktiviti bersama masyarakat setempat (selain dari sukan, kesenian & kebudayaan, kesihatan dan pendidikan).	Mescon dan Tilson (1987); Bruhn (1991) di dalam Bennett (1998); LBG (2008); Raja Adzrin Raja Ahmad et al. (2009).
6	Program biasiswa Sumbangan yang diberikan bagi membiayai pendidikan di mana program biasiswa diberikan kepada pelajar untuk melanjutkan pengajian.	Hackston & Milne (1996); Raja Adzrin Raja Ahmad et al. (2009); Rohana Othman et al. (2009); Raja Adzrin Raja Ahmad, 2010; Khan (2010); Rak (2016).
7	Sumbangan Geran Sumbangan dalam bentuk geran bagi membantu projek-projek berkaitan	Saiia et al. (2003); Raja Adzrin Raja Ahmad et al. (2009); Raja Adzrin Raja Ahmad (2010); Rak (2016).

	sosial, penyelidikan dan komuniti (cth:geran permulaan perniagaan).	
8	Anugerah Firma Pemberian anugerah bagi mengiktiraf individu, kumpulan atau pencapaian organisasi.	Raja Adzrin Raja Ahmad et al. (2009); Raja Adzrin Raja Ahmad (2010).
9	Bantuan Bencana Bantuan firma kepada masyarakat yang terjejas oleh ribut, banjir, kebakaran dan taufan sama ada di dalam atau di luar negara. Bantuan yang diberikan membolehkan pemulihan mangsa bencana dipercepatkan.	Raja Adzrin Raja Ahmad et al. (2009); Khan (2010); Raja Adzrin Raja Ahmad (2010); Canny (2014).
10	Yayasan Firma Menubuhkan sebuah yayasan bagi menyokong dan membantu masyarakat.	Saiia et al. (2003); LBG (2008); Raja Adzrin Raja Ahmad et al. (2009); Raja Adzrin Raja Ahmad (2010).
11	Acara / Aktiviti Pengumpulan Dana Firma membantu mengumpul dana bagi tujuan pelbagai program sokongan komuniti.	LBG 2008, Raja Adzrin Raja Ahmad et al. (2009); Raja Adzrin Raja Ahmad (2010); CECF (2015).
12	Aktiviti berkaitan sumbangan tunai terus Tunai diberikan bagi membiayai aktiviti-aktiviti kebajikan atau program-program berasaskan komuniti.	LBG (2008); Raja Adzrin Raja Ahmad et al. (2009); Raja Adzrin Raja Ahmad (2010); Shamsul Nahar Abdullah et al.(2011); Morris dan Bartkus (2015); Rak (2016).
13	Perkongsi Firma-firma pekongsi bekerja rapat dengan kumpulan utama masyarakat dan organisasi lain bagi mencapai matlamat yang dikongsi bersama.	Saiia et al. (2003); LBG (2008); Raja Adzrin Raja Ahmad et al. (2009); Raja Adzrin Raja Ahmad (2010); Tsang et al. (2009); CECF (2015).
14	Aktiviti Pemberian atau Sumbangan Produk / Barangan Sumbangan oleh syarikat dalam bentuk pemberian produk ataupun inventori syarikat.	Saiia et al. (2003); LBG (2008); Raja Adzrin Raja Ahmad et al. (2009); Raja Adzrin Raja Ahmad (2010); Shamsul Nahar Abdullah et al.(2011); Morris dan Bartkus (2015); Rak (2016).
15	Aktiviti Pemberian atau Sumbangan Perkhidmatan Sumbangan oleh syarikat dalam bentuk penyediaan perkhidmatan kepada masyarakat (misalnya, perkhidmatan tanpa fi/caj, penggunaan premis).	LBG (2008); Raja Adzrin Raja Ahmad et al. (2009); Raja Adzrin Raja Ahmad (2010); Shamsul Nahar Abdullah et al.(2011); CECF (2015); Morris dan Bartkus (2015); Rak (2016).
16	Pemberian aset / hartanah Sumbangan oleh firma di bentuk bangunan, hak milik hartanah, infrastruktur, mesin, utiliti ataupun	Saiia et al. (2003); LBG (2008).

	kenderaan firma.	
17	<p>Sukarelawan Program direka bertujuan untuk melibatkan kakitangan dengan masyarakat. Pekerja, sama ada secara individu atau kumpulan, bekerja dengan organisasi-organisasi masyarakat atau terlibat dengan mana-mana projek komuniti sebagai sukarelawan. Sesetengah syarikat memberikan cuti kepada kakitangan yang terlibat.</p>	Saiia et al. (2003); LBG (2008) Raja Adzrin Raja Ahmad et al. (2009); Rohana Othman et al. (2009); Raja Adzrin Raja Ahmad (2010); CECF (2015); Morris dan Bartkus (2015).
18	<p>Latihan komuniti Firma memberikan latihan ataupun pemindahan pengetahuan kepada komuniti (contohnya: latihan perniagaan serta kemahiran kepada komuniti ataupun kumpulan individu yang kurang bernasib baik, latihan industri dan pengalaman pekerjaan untuk pelajar).</p>	The Center on Philanthropy (2007); Campbell dan Slack (2008); Slack (2008); LBG (2008); Tsang et al. (2009); Khan (2010); Abdifatah Ahmed Haji (2013), Rak (2016).
19	<p>Pembentukan dana khas Dana khas dibentuk oleh firma bagi tujuan pengagihan dan pembayaran sumbangan amal.</p>	Campbell dan Slack (2008); Brown (2014); Laporan tahunan.
20	<p>Pernyataan Umum Syarikat hanya mendedahkan adanya aktiviti sumbangan / derma secara umum tanpa menyatakan secara spesifik aktiviti sumbangan / derma yang diberikan.</p>	Janggu et al. (2007); Hafizah Abd Mutalib (2014); Laporan tahunan.

Lampiran B: Panduan Pengekodan Pendedahan

1. Kesemua pendedahan mestilah berkaitan dengan syarikat dan tindakannya.
2. Jika terdapatnya lebih daripada satu kategori atau indikator kedermawanan dinyatakan di dalam satu ayat, ianya akan diberikan skor secara berasingan.
3. Kedua-dua pendedahan kedermawanan berbentuk kualitatif dan kuantitatif digunakan bagi menentukan samada syarikat mendedahkan maklumat kedermawanan ataupun tidak.
4. Jadual (kewangan dan bukan kewangan) yang menyediakan maklumat berkaitan dengan senarai semak perlu diinterpretasikan dan diklasifikasikan sewajarnya.
5. Gambar tanpa sebarang penerangan tidak akan diambilkira di dalam pengiraan skor.

Sumber: Hackston dan Milne (1996), Bayoud (2012) serta Michelin dan Parbonetti (2012)

Lampiran C: Keputusan Ujian antara Pengekod

	Percent Agreement	Krippendorff's Alpha	N Agreements	N Disagreements	N Cases	N Decisions
Variable 1 (cols 1 & 2)	95%	0.86	19	1	20	40

Lampiran D: Keputusan Data Terpencil

Casewise Diagnostics^a

Case Number	Std. Residual	IPKK Score	Predicted Value	Residual
112	3.359	.45	.1398	.31016

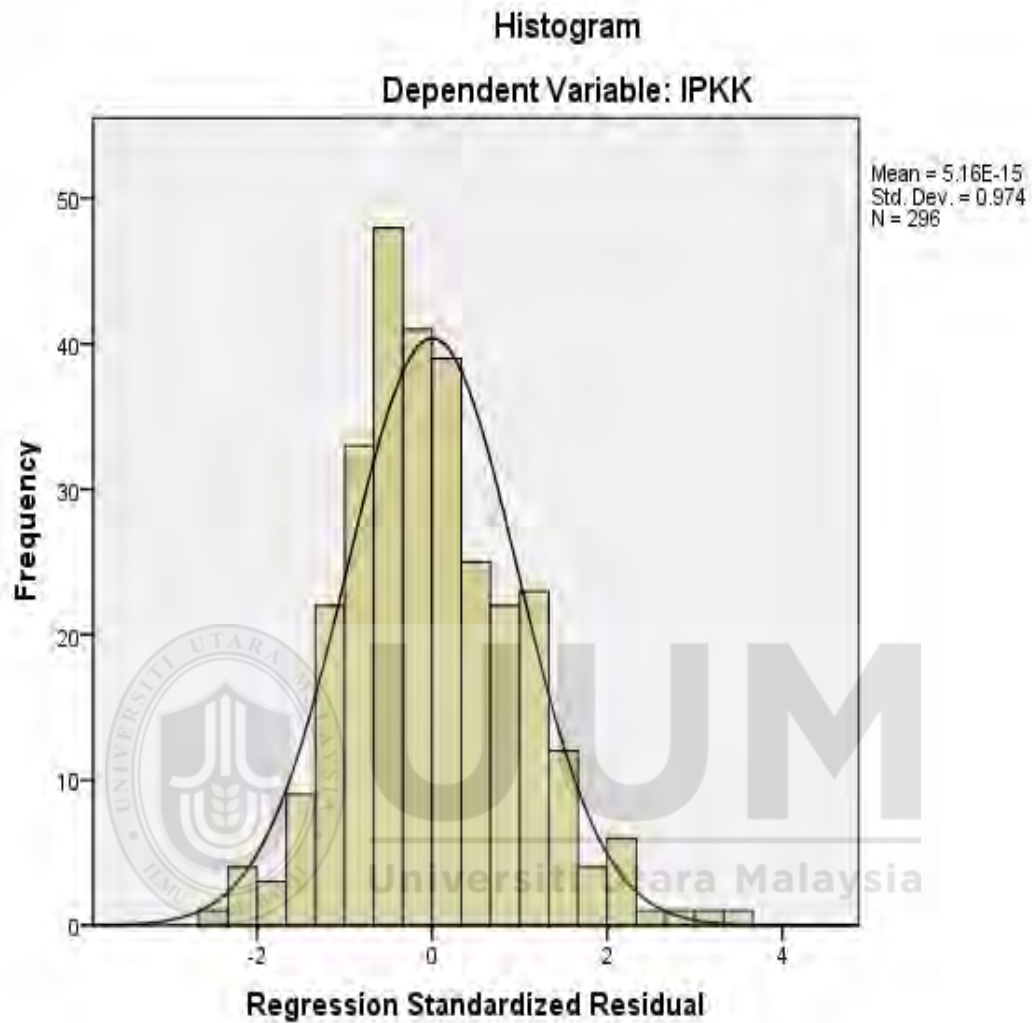
a. Pembolehubah Bersandar: Skor IPKK

Residuals Statistics^a

	Min	Max	Mean	Std. Deviation	N
Predicted Value	.0398	.4778	.1804	.08980	296
Std. Predicted Value	-1.566	3.312	.000	1.000	296
Standard Error of Predicted Value	.011	.054	.021	.005	296
Adjusted Predicted Value	.0211	.4759	.1807	.09016	296
Residual	-.23619	.31016	.00000	.08996	296
Std. Residual	-2.558	3.359	.000	.974	296
Cook's Distance	.000	.047	.004	.006	296

a. Pembolehubah Bersandar: Skor IPKK

Lampiran E: Ujian Kenormalan



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: IPKK

