

## **CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (CSR) IN MALAYSIAN TELECOMMUNICATION COMPANIES**

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### **Abstract**

The Malaysian communications industry has evolved rapidly over the years and has become the most dynamic industry in the world in that it has changed a country's economy and affected many people. In this rapid development, telecommunication companies are to strive to be socially responsible companies. Their effort is shown in the recognition awarded to these companies on their commitment in promoting and carrying out Corporate Social Responsibility (CSR) activities. This paper examined the concentration of Corporate Social Responsibility Disclosure (CSR) on the annual report of Malaysian Telecommunication Companies. Content analysis was employed to examine the CSR of Malaysian Telecommunication Companies in this study. Four dimensions highlighted by the Bursa Malaysia CSR Framework were used to measure the companies' concentration on CSR. Furthermore, this study also evaluated the most determining factors in their concentration of involvement in CSR. Several determinants could influence the companies towards disclosing their CSR activities. CSR can increase long-term company's profitability, sustainability and reputations were viewed as primary influencing factors. Meanwhile, CSR also improves business practices. The finding from this paper indicated that the CSR level is increased during the period under study and concludes that Malaysian Telecommunication Companies have high initiative in CSR with several influencing factors.

**Keyword:** Corporate Social Responsibility, Corporate Social Responsibility Disclosure, Malaysian Telecommunication Companies.

## 1. INTRODUCTION

Corporate Social Responsibility (CSR) has grown over the last fifty years (Corrall, 1999). CSR falls under Social Accounting that focuses on the measurement and communication of information concerning the effect of business and its activity towards society and environment (Belkaoui, 2000). Chou and Chandran (2007) defined CSR as corporate actions aiming to lead to economic survival, social responsiveness, sustainability of the environment and stakeholders in the long-term. World Business Council for Sustainable Development (WBCSD) acknowledges that there is no universal standard of what CSR is, as its meaning depends upon a range of local factors including culture, religion, and governmental or legal framework conditions. Today, firms consider CSR to be indispensable to their corporate agenda (Gray, 2001). CSR is now considered essential for any sizeable corporation and many companies internationally and locally has placed CSR high on its list as part of their strategy in business. Major corporations as competitive strategies have embraced CSR strategies such as sustainable production and supply chain strategies.

In recent years across the world, there has been a significant rise in the awareness and practice of CSR. Malaysia has been an avid proponent of the concept, with the Government continuously promoting and underlining the crucial role of CSR as a contributing factor to the country's growth. The Malaysian government also promoting CSR practice by incorporating CSR practices within the government-linked companies' (GLC) Transformation Plan, the Malaysia Plan, and the national budget. In addition, the government has also incorporated CSR as an integral part of the Malaysia's vision 2020 and of National Integrity Plan (Malaysian 10<sup>th</sup> Plan). The Malaysian Government sees strong corporate governance, transparency and responsible business practices as means of differentiating business investment climate in Malaysia and positioning it as a leader in the region. The Government's active support on CSR is reflected in policy and regulation, tax incentives, reporting and voluntary standards, as well as their endorsement of CSR through awards. One of the awards, for example, is the National Annual Corporate Report Award (NACRA) was established in 1990 with the ultimate objective to recognizing companies' corporate reporting excellence on yearly basis (NACRA, 2014).

The reporting framework of CSR is based on the Bursa Malaysia CSR framework issued by the Bursa Malaysia in 2006. All Public Listed Companies (PLCs) are required to follow The Bursa Malaysia CSR Framework in reporting their CSR activities. Bursa Malaysia and the stock exchange of Malaysia issued a Corporate Responsibility framework that was designed to encourage Malaysian public listed corporations to become more engaged in being socially responsible (Bursa Malaysia, 2006). Bursa Malaysia has also continuously taken a proactive role in driving the promotion of CSR in the Malaysian business environment. In the eyes of Bursa Malaysia CSR is an extension of Corporate Governance (CG). Ultimately, both CG and CSR ensure the sustainability of business through good business practices. While good CG practices address the concerns of shareholders, good CSR, on the other hand, more often addresses the concerns of the stakeholders. Both influence business strategy and illustrate elements of accountability, transparency and sustainability. The correlation between CG and CSR creates a realisation to which the company sets its priorities and business objectives.

Telecommunication industry is the most dynamic industry in the world in that it has changed a country's economy and affected many people. The introduction and growth of internet has provided an alternative medium for dissemination and communication of information by people around the world. The Malaysian communications and multimedia industry has evolved rapidly over the years. The Malaysian Telco Industry has performed extremely well in the last years, contributing 4.9% of Malaysia's GDP (Talent Corporation, 2014). Household broadband penetration has risen from 11% in 2006, to 31.7% in 2009 and to 63.9% in August 2012. During almost the same period, mobile penetration rose from 72.3% per 100 populations in 2006 to 105.4% per 100 populations in 2009 and onwards to 133.3% in 2012 (Talent Corporation, 2014). There are three largest Telecommunication Companies in Malaysia (based on market capitalisation): Axiata Group Berhad, Maxis Communication Berhad and DiGi.COM Berhad. DiGi started practising CSR in 2005, originally, the focus was on a strong community outreach programme that covered different topics but has since evolved into a business-integrated approach to remain sustainable. Meanwhile, DiGi was the first company to win Prime Minister's CSR Awards and TM Berhad won the ACCA Malaysia Environmental and Social Reporting Awards in 2004 and 2005 (Unicef Report, 2012).

The trend of the Malaysian companies shows that they are increasingly becoming involved in CSR activities from different levels of CSR activities among companies (Zulkifli & Amran, 2006). Zulkifli et al. (2006) observe that CSR activity trends in Malaysian companies are usually carried out in fields similar to their business activities. Meanwhile, Abdul Hamid and Atan (2011) indicate that CSRD level among Malaysian Telecommunication firms were increased moderately during 2002 until 2005. The highest disclosure was on community involvement. Such activities are donation, sponsorship and scholarship. In the comparative study conducted by Shahrina Md Nordin, Zulhamri Abdullah, and Yuhanis Abdul Aziz (2012) reported that a number of Malaysian organisations were found highly concerned with CSR practices as compared to Singaporean organizations. The CSRD is due to several influencing factors. Gray, Kouhy, and Lavers (1995a) indicated that the information appearing in the annual report is varied over time and regions, meanwhile Belkaoui and Karpik (1989) conclude the varies information of CSR is due to the country's economic development status. Therefore, this paper intended to examine the concentration of CSRD on the annual report of Malaysian Telecommunication Companies and evaluated the most determining factors in their concentration of involvement in CSRD. Therefore, this study will provide further understanding to the Telecommunication Companies in planning their yearly CSR activities.

## **2. LITERATURE REVIEW**

In today's world, CSR is associated to all aspects of business behavior so that the impacts of these activities are incorporated in every corporate agenda (Orgrizek, 2002; Coldwell, 2000). In transforming the CSR as PLCs corporate agendas, Bursa Malaysia defines CSR as an open and transparent business practices that are based on ethical values and respect for community, employees, environment, shareholders and other stakeholders (Bursa Malaysia, 2006) in their CSR framework. The framework will be served as basis for the PLCs in reporting their CSR activities. Commission of the European Communities (2006) defined CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with stakeholders on a voluntary basis". It is about enterprises deciding to go beyond the minimum legal requirements and obligations stemming from collective agreements in order to address societal needs. CSR also refers to companies taking responsibility for their impact on society. As evidence suggests, CSR is increasingly important to the competitiveness of enterprises. It can bring benefits in terms of risk management, cost savings, access to capital, customer relationships, human resource management, and innovation capacity. So, with the literatures definition of CSR, it can be concluded that CSR is the continuing commitment taken by companies to strengthen their ethical and social involvement in community, marketplace, workplace and environment, with the ultimate objective to achieve greater accountability, transparency and sustainability.

The concept of CSR calls for a lengthy discussion due to its varied history. Although there are many definitions of CSR available, we center our attention on more recent concepts of CSR. Holme and Watts (2000) contempt CSR as a commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life. Meanwhile, Joyner, Payne, and Raiborn (2002) noted that CSR are categories of economic, legal, ethical and discretionary activities of a business entity as adapted to the values and expectations from society. They also added that, CSR are the basic expectations of the company regarding initiatives that take the form of protection to public health, public safety, and the environment. In this concept, they explained that values and ethics influence the extent of a corporation's perceived social responsibility that is influenced by societal activities, norms or standard. CSR typically argues on how companies manage the business processes to produce an overall positive impact on society. The business process included market place (comprising shareholders, customers and financial analysts); work place (comprising unions and employees); community (local communities); and environment (comprising government and non-governmental organizations (NGOs) (Baker, 2004).

The origin of CSR information is in environmental reporting (Adam, 2002). CSRD is defined as „the provision of financial and non-financial information relating to an organisation's interaction with physical and social environment“ (Gurithrie & Mathews, 1989). The information disclosed includes physical environment, energy, human resources, products and community involvement matters (Hackston & Milne, 1996). Recently, this reporting is more focused on

CSR, that is summarized with „companies“ economic, legal, ethical, and philanthropic responsibilities towards society in general and their range of stakeholders in particular (Corrall, 1999). There have recently been several types of terms used to refer to this type of information such as a CSR report, a sustainability report or a triple bottom line report, but there are no generally noticed differences among these titles of reports. Moreover, organisations seem to more broadly use the ambiguous term sustainability reporting (Adams & Larrinaga-Gonzalez, 2007). However, the trend of expanding use of the term “sustainability reports” derives from the huge debate on sustainable development and its following stakeholder’s interest in CSR (Hedberg & Malmberg, 2003).

Globally, the Telecommunication sector can be seen as an industry, which is vibrant with rapid growth and development. As a technology-intensive sector, its landscape changes frequently, with the emergence of new players in the market, introduction of advanced technologies, innovative products, services and processes and the constant demand for highly skilled workers. Malaysia’s telecommunication industry is also growing rapidly. With the growth of the economy and industries as well as consumer buying power, the demand for better telecommunication services (data, network and connectivity) has also increased significantly. Under the 10<sup>th</sup> Malaysia Plan (2011 to 2015), the services sector is expected to grow at 7.2% annually until 2015, raising its contribution to Gross Domestic Product (GDP) to 61% by the end of the Plan period. The estimated of new investment of RM444.6 billion is required to reach the targeted GDP contribution. The total investment of Telecommunication Industries as at 2013 was RM8,750.8 (RM million), meanwhile as at 2014 from January until September was RM4,478.70 (RM million)(MIDA, 2014). Thus, these industries play a vital role in promulgating the national GDP.

### 3. METHODOLOGY

This research was conducted based on the content analysis and interview sessions with the targeted respondents. The sample companies was in telecommunication industry. The chosen criterion is the largest in the telecommunication companies in the country based on its market capitalisation. The data was collected from 2011 – 2013. This is under the period of 10<sup>th</sup> Malaysian Plan whereby all the internet facilities were upgraded tremendously by the government and PLCs. During this time, most of the product promoted was aggressive in the market. It is perceived that when the economic is stable the company could allocate their spending on CSR activities including CSRD which are non-mandatory. Data were collected from the companies’ annual reports via the Bursa Malaysia website. Companies’ annual reports constituted the main data for this paper and were chosen because the annual reports are the primary source of CSRD, and, in Malaysia, annual reports of listed companies are the most accessible source of information, either in hard copies or electronic formats (Sumiani, Haslinda, and Lehman, 2007). This paper aimed to answer two research objectives. The methodologies to serve each objective were further explained in the following paragraph.

Content analysis was used to materialise the first objective. Content analysis has been widely employed in prior studies to measure the quantity of CSR (Gray et al. 1995a, 1995b, Newson & Deegan, 2002). Neuendorf (2002) also proposed essential processes as guidance in any content analysis study. There are three essential processes for content analysis embodied in this CSR study. The first process is deciding what type of document to analyze. The second process in content analysis is to determine the measurement for CSR theme. And, the third and final process in content analysis is to develop a checklist instrument. This process involves the selection of categories or dimensions in disclosure theme. Annual reports have been chosen as the reporting medium because they can be seen as a channel for communication of messages and were prepared on a regular basis. It has been recognized in prior research that information published in the annual reports provide an explanation on management’s attitude in a particular period and also possess higher credibility (Gray et al., 1995a, 1995b). This present study also used „page“ as a measurement for CSR disclosure to enable us to make a comparison with other studies, this measurement also captured non-narrative CSR disclosure including graphs, chart and photographs that are potentially powerful and a highly effective method for communications (Hackston & Milne, 1996; Gray et al. 2001; Newson & Deegan’s 2002).

The Bursa Malaysia Framework on CSR is used to determine CSR theme. Four focus areas or theme identified namely environment, marketplace, workplace and community (Bursa Malaysia, 2006). Inter-coder reliability

is the widely used term for the extent to which independent coders evaluate a characteristic of a message or artifact and reach the same conclusion. Although in its generic use as an indication of measurement consistency this term is appropriate and is used here. Tinsley and Weiss (2000) note that inter-coder is needed in content analysis because it measures only the extent to which the different judges tend to assign exactly the same rating to each object. To ensure the reliability of the analysis, some precautionary measures were taken. Coders reviewed a small sample of annual reports independently and proceeded with the coding process using a checklist instrument (Bursa Malaysia, 2006). The coded data were then compared and if discrepancies exist, the annual report will be analysed again.

Interview was carried out to determine the most influencing factors in their concentration of involvement in CSR. For part B, a total of 15 statements regarding factors influencing CSR were asked via interview and the respondent were required to answer on a seven-point scale, which ranged from most agree (7) to least agree (1) including „0“ as not applicable. The questionnaire was structured prior to the interview. Targeted respondents were the Corporate Communication Manager or relevant representative. They were the one who were involved and implemented the company’s CSR agenda. But after discussion with the companies, it was concluded that the data could not be analysed for the mean test because only one person was represented the whole company. Then, they agreed to accept a three-point scale; which was H-strong influence, M-moderate influence and L-Minimal influence. H was indicated when the respondents fully agreed that the factors were highly relevant and had a direct influence on their decision in involvement at an early stage and continuously affected the company’s mission in the long term. Then, M was for when the respondents partly agreed with the factors. They assumed the factors were less important and had partial effects as factors for involvement in CSR activities. These factors did not have a cumulative effect on the company’s mission in the long term. While, L was for when the respondents did not agree with the factors or it had a very minimal impact on the company’s decision of involvement in CSR activities.

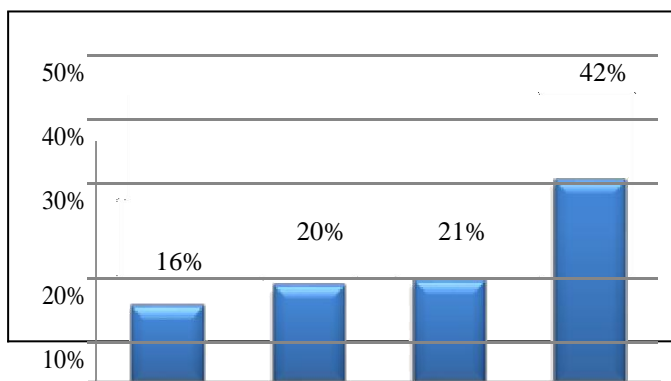
#### 4. ANALYSIS AND FINDING

##### 4.1 Descriptive statistics

Table 4.1 Descriptive Statistic (pages) of overall CSRD

Dimensions	Years				Total
	2010	2011	2012	2013	
Environment	1.75	3.5	4	4	13.25
Work Place	2.25	5	4	5	16.25
Market Place	2	4.5	5.5	5	17.00
Community	10	12.5	4.5	7	34.00
Total	16	25.5	18	21	80.50

Figure 4.1 Bar Chart on the frequency of CSRD \*Year 2010-2013





0% ■ Environment Work Place Market Place Community

Table 4.1 provides the descriptive findings of the study. The reported mean for CSRD was 6.70 while the maximum and the minimum values were 1 and 9 respectively. Among four years, year 2011 was the highest CSRD (25.5), followed by 2013 (21) and 2012 (18). The least CSRD was in year 2010 (16). Meanwhile, among the four dimension of CSRD, community disclosure showed the highest mean score of 2.83, followed by the total market place and workplace (mean score: 1.42 and 1.35). The environment dimension registered the least mean score of 1.10. Figure 4.1 shows the frequency of each category of CSRD. Consistent with the Table 4.1, companies had a high frequency of disclosure in regard to community information (42%), followed by market place information (21%) and work place information (20%). The least frequent disclosure was related to environment information (16%). These results are consistent with Zulkifli et al. (2006), Abdul Hamid et al. (2011) and Hassan, Yusoff, and Yatim (2012) were found that the most CSRD frequency in regard to community involvement was higher. Zulkifli et al. (2006) indicate that CSR activity trends in Malaysian companies are usually carried out in fields similar to their business activities. However this study is not consistent with Branco and Rodrigues (2008) which stated that the environment information and human resources information were more disclosed instead of the community disclosure. Thompson and Zakaria (2004) also indicated that low level of CSRD is due to the absence of a recognised CSR reporting framework, the reporting cost, reader's interaction and also the lack of government and primary stakeholders' pressure. CSR in Malaysia is said to be still at its infancy due to limited reporting framework and support (Amran, Zain, Sulaiman, Sarker & Ooi, 2013; Yusoff, Lehman & Mohd Nasir, 2006).

Some examples of CSRD undertaken and disclosed by the firms that relate to community in their annual reports are listed below:

*Axiata Group Berhad committed in introducing University Leadership Development Programme.*

*The University Leadership Development Programme is designed like a 'summer camp' for undergraduates who are studying in local and overseas universities and runs over the course of 15 days or 150 hours. The uniqueness of the programme is the business simulation 'games' where students get to experience in a setting as realistic as possible, what it takes to run a business – be it managing a crisis or running an advertising campaign or pitching a business idea to a panel of judges and business leaders, acting as venture capitalists. A selected group of students who have completed this programme will be given an opportunity to put into practice what they have learnt in the programme through a Structured Internship Programme that will run for 8 weeks the following year in Axiata's Group of Companies.*

**(Axiata Group Berhad, Annual Report, 2013)**

*Maxis continuously deliver on doing good work, and to positively impact the communities in which we operate. Our focus has been on both education and technology, equipping individuals with skills which would enrich their lives. For instance, our flagship corporate responsibility initiative is the Maxis Cyberkids programme. Since 2002, we have successfully run numerous Maxis Cyberkids camps, opening up the world of technology and the Internet to youth, nationwide. We're proud to say that a decade later, our camps have reached out to some 8,850 students and teachers, as well as to 1,515 schools throughout the country. Our Maxis Cyberkids training module, which was initially geared towards national schools, was tailored and adapted to suit the needs of hearing impaired children and their dedicated teachers. Due to the success of our Maxis Cyberkids programme with special needs schools, we aim to ramp up our efforts in this area in 2014.*

**(Maxis Berhad, Annual Report, 2013)**

*DiGi deepened its efforts on raising awareness and creating safe online experiences with students through DiGi's CyberSAFE in Schools Programme. The focus this year was on developing trusted ambassadors who are able to influence students' appreciation of cyber safety, and DiGi trained 478 ICT and digital library teachers and education ministry staff from over 450 schools nationwide. Upon training 15,256 students in these schools, DiGi also published a comprehensive nationwide survey detailing students' level of awareness on online safety. For its efforts, DiGi was awarded the Best Outreach Provider of the Year award for the second consecutive year in the Malaysia Cyber Security Awards 2013. A teacher ambassador in the programme, Mohd. Yusnizam bin Mohamad from SMK Ahmad in Pekan, Pahang, was awarded Cyber Security Ambassador of the year for educating over 400 students in his school about online safety. DiGi's CyberSAFE in Schools Programme is initiated as a smart public-private partnership with the Ministry of Education, Cyber Security Malaysia and the Malaysian Communications & Multimedia Commission (SKMM).*

*(DiGi.COM Berhad, Annual Report, 2013)*

#### 4.2 Factors influenced CSRD

There were 15 factors in the form of structured question that had been asked during the interview that suggested as having influence on the company's decision to get involved in CSR. In addition, some of the company's representatives also mentioned other appropriate factors. Factors were rated as; H-strong influence, M-moderate influence and L-Minimal influence.

Table 4.2 Factors influenced CSRD

No	Influencing factors	Company A	Company B	Company C
1	The main objective of the company's involvement in corporate social responsibility is to improve the quality of life of the community	H	H	M
2	Organizations believe that involvement in corporate social responsibility will increase long term profitability and sustainability of the company	H	H	H
3	Organizations participation in corporate social responsibility can give good economic return to the company's shareholders	H	H	M
4	Involvement in social activities can encourage the company to be more responsible and become a consumer-focused company	M	M	M
5	In order to have a good reputation with the public, an organization has to show that it is a highly socially responsible organization	M	M	M
6	Quality of goods and services is the main consideration.	H	H	H
7	A company that implements CSR will have additional competitive advantages compared to a company that does not get involved	H	H	H
8	Organizations that are more socially responsible will have fewer requirements of additional regulations enforced by the government on them	L	L	M

9	Involvement in CSR activity is limited due to limited funding and time because CSR deviates from the company's ordinary activity	M	H	H
10	A company that already monopolizes the industry does no longer need to be involved in CSR activity intensively because it is already strong	M	M	M
11	Consumers and the public will bear any additional cost if the company is involved intensively in CSR activity	M	M	L
12	A company that makes a charitable contribution and uses these to demonstrate its civic-mindedness.	M	M	M
13	A company that sponsors scholarship and internship program that positively impact the community.	M	M	M
14	Company is publicly owned, so they must live up to social expectations.	H	M	M
15	My company considers corporate social responsibility more than just philanthropy and mainstreams in into everyday business practice.	H	H	H

Among all fifteen factors, Company A, B and C believe that involvement in corporate social responsibility will increase long term profitability and sustainability of the company. Company A and Company B indicates that the main objective of the company's involvement in corporate social responsibility is to improve the quality of life of the community. Quality of life of the community could be such as charity, contribution and scholarship. On top of that, Company A and Company B strongly agree that CSR can give good economic return to the company's shareholders. However it was moderately agreed for Company C. All companies gave moderate rating to the statement of involvement in CSR can encourage the company to be more responsible and become a consumer-focused company and have a good reputation with the public. The product and services given by the Malaysian Telecommunication companies are getting more varieties such as the internet data plan and call with reasonable rate including free items. Thus, all companies believed that quality of goods and services is the main consideration.

They always want the best in product that could meet the customer's expectation. Thus, this will give an additional competitive advantage to those companies that implements CSR. Even though they competing on the product, pricing and marketing strategy, but the believe that CSR also high influencing the competitive advantage of their companies.

Company A and Company B indicate minimal influence on the CSR that have fewer requirements of additional regulations enforced by the government on them. Company C indicate that involvement in CSR activity is limited due to limited funding and time because CSR deviates from the company's ordinary activity but is unlimited for the Company A and Company B. Besides that, all companies moderately agreed a company that already monopolizes the industry does no longer need to be involved in CSR activity intensively because it is already strong. Company A and Company B moderately agreed that a Consumers and the public will bear any additional cost if the company is involved intensively in CSR activity, meanwhile Company C is minimal agreed on that statement. Usually, funds that would be used by the company to get involved in CSR activities mainly comes from the company's operational expenses and funds that have been estimated in the yearly budget. These companies also moderately agreed that makes a charitable contribution and uses these to demonstrate its civic-mindedness. Civic mindedness is concerned with the well-being of the community. Meanwhile, most of the company today offering internship program is to enhance the quality of future workforces. Thus, Company A, B and C moderately agreed that a company that sponsors scholarship and internship program that positively impact the community.



Again most of the companies agreed that if the publicly owned status is applicable, most of them would try to increase the initiatives to add more value to society. Company A highly agreed with this statement. Meanwhile, for this factor, Company B and Company C moderately supported the statement. Besides that, these three companies highly agreed that their company considers corporate social responsibility more than just philanthropy and mainstreams it into everyday business practice. Other than the listed influencing factors here, there were other possible reasons that encourage these three companies' involvement such as risk management as an economic and transparency as an ethical consideration of initiating CSR activities. The concept of the CSR itself means the responsibility to the country citizens and also for the company. The contribution made to the public through CSR activities is the rewards for the society who support their business directly or indirectly.

## 5. CONCLUSION

Malaysia is in the middle of achieving the developed nation status in 2020. As a developed nation, Malaysia is expected to promote high accountability, integrity, transparency and sustain in their economic growth. Therefore CSR is being viewed as common factors that shape Malaysia to achieve its Vision of 2020. Through out this decade, Malaysian lifestyles have experienced tremendous change especially in telecommunication. The primary regulator of telecommunications in the Malaysia is the Malaysian Communications and Multimedia Commission (MCMC). With the birth and explosion of a new convergent communications and multimedia industry in Malaysia in the mid 1990s, a new paradigm requiring new approaches in media policies and regulation became a necessity. In line with this, Malaysia adopted a convergence regulation model with regards to the communications and multimedia industry in November 1998 (MCMC, 2015). Malaysian Communications and Multimedia Commission (MCMC) is committed in enhancing CSR through enhancing living standards with the use of ICT. In the 10<sup>th</sup> Malaysian Plan, The government will also aggressively promote the use of ICT in all industries in parallel with the development of the ICT sector. Education and training will be prioritized to meet the human resource requirements in this sector.

In general, involvement in CSR activities had several influencing factors and was inline with the agency theory assumptions. Four focus areas identified by the Bursa Malaysia namely workplace, marketplace, environment and community used in this study to examine the CSRD. The community was the highest and dominated the CSRD. Overall it can be concluded that, all telecommunication companies have a high initiative in their CSRD for all four dimensions highlighted in this present study. There are three largest chosen are Axiata Group Berhad, Maxis Berhad and DiGi.COM Berhad were selected for this present study. The findings of this study may help MCMC to formulate better policies especially for Consumer Code and Governance Guidelines in the telecommunication industry. Besides that, this also helps the telecommunication companies in carried out their CSR activities and reporting their CSRD. The study is not without limitations. The limitation was not very significant to affect the reliability of the study because the research was descriptive in nature. The data is analysed through the annual reports. Future research could extend the scope to other's management report to get overall picture of company's CSRD. Besides that, the interview was conducted on individual basis as per company. Such evaluations are subject to personal bias and judgment errors. Certain information is also subject to the company policies thus some respondent refused to disclose that information.

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