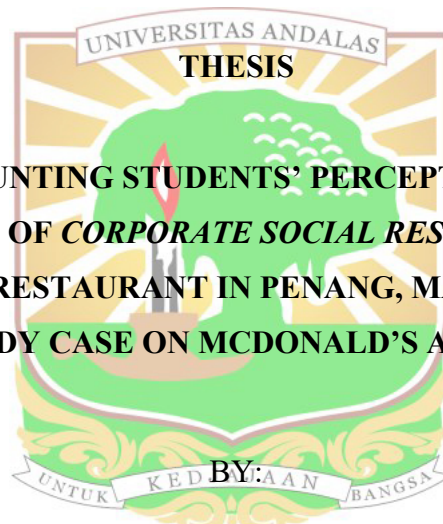




ACCOUNTING DEPARTMENT

ECONOMICS FACULTY

ANDALAS UNIVERSITY



**THE ACCOUNTING STUDENTS' PERCEPTIONS IN THE
IMPLEMENTATION OF *CORPORATE SOCIAL RESPONSIBILITY* IN FAST
FOOD RESTAURANT IN PENANG, MALAYSIA
(A STUDY CASE ON MCDONALD'S AND KFC)**

FITRI PERMATA SARI BINTI EFI PATRIANUS

1610534001

Thesis Advisor: Dr. Yulia Hendri Yeni, S.E., M.T., Ak.

Submitted to fulfill the requirements in order to obtain Bachelor Degree of Accounting

PADANG

2021

ABSTRACT

This research examines the differences of the accounting students perceptions towards the implementation of Corporate Social Responsibility (CSR) in fast-food industries, especially fast-food industries in Penang, Malaysia. This study uses McDonald's and KFC as the most go-to fast-food restaurants and readily available to the students. Accounting students are chosen due to the deeper understanding as they took CSR subjects in their curricular and they understand better the relationship of stakeholder theory and CSR as a whole. This study tests seven variables: accounting students' perceptions, accounting students' perceptions based on gender, accounting students' perceptions based on academic years, CSR to Customer (McDonald's and KFC), CSR to Society (McDonald's and KFC). This study uses primary data obtained by the distributed questionnaire from google form and secondary data is based on the previous researches. The total processed respondents were 100 respondents, and were processed by using Microsoft Excel and SPSS. From all the variables tested, accounting students' perceptions based on gender towards CSR, does not show any differences while accounting students' perceptions and accounting students' perceptions based on academic years shows that there are differences on the implementations of CSR in fast-food industries.

Keywords : *Corporate Social Responsibility (CSR), Students' Perceptions, Accounting students, Gender, Academic Years, Fast-food Industries*

