

會結構對企業社會責任之影響

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摘要

本研究主要探討董事會組成(board composition)因素與公司的企業社會責任(corporate social responsibility, CSR)兩者間的實證關係。經過彙整文獻後，建立了有關董事會結構變數相關的假說，並透過logit迴歸分析來探討各變數之間對企業社會責任的影響，並實證分析其假說是否確立。本研究結果指出，董事會的規模、獨立董事在董事會所佔比率、董事會成員的持股比例，董事長與CEO無兼任時，會與執行企業社會責任的機率成正相關。而在後續的分群測試中，亦發現各變數在家族企業與非家族企業中，各有不同的結果。因此本研究結論，各項董事會結構的要素，與企業社會責任有所關聯。較健全的董事會能強化公司治理，進而影響企業社會責任。

關鍵詞：董事會結構、企業社會責任、獨立董事

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