

A Study of Association between Board Structure and Corporate Social Performance

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ABSTRACT

To investigate the relevance of the board features and corporate social performance of this study during the research period 2008-2011, were selected the award - winning enterprise of the " Common Wealth Magazine" world citizen Enterprise Award "Global Views Monthly Magazine" Corporate Social Responsibility Award the shortlisted companies and Fubon corporate Social Responsibility funds as the research object, consolidated and single index for analysis. Conclusively, the size of the board as part of the support, and CEO duality to obtain support, while the ratio of independent directors and directors' shareholding ratio are not supported, can be found has no direct t correlation with the corporate social performance. Control variables, return on assets rate of significantly t positive correlation, while the size of the company is partially relevant can understand the characteristics of the Board and have considerable relevance to the corporate social performance, and future increase research period and the object of research results are better perfect.

Keywords : corporate social performance, board characteristics, corporate social responsibility fund

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