

上市櫃公司CEO特質與企業社會責任之關聯性探討

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摘要

全球企業永續發展的潮流引領許多先進國家，基於企業與社會共生關係，逐漸重視企業社會責任。企業社會責任與經濟問題密不可分，結合企業社會責任與經營策略將是企業未來新競爭力的來源。而企業的決策除了受到客觀事實與條件影響之外，也有相當程度受制於決策者的思維模式與人格特質，所以CEO的不同特質，皆可能對決策產生影響，而CEO的決策也毫無疑問會影響企業社會責任的執行推動，所以當探討企業推動企業社會責任的動力或原因時，CEO特質就顯得相當重要。本研究旨在探討CEO特質與企業社會責任之關連性。利用台灣上市櫃公司為樣本，研究期間自2009年至2011年，並以獲得企業社會責任得獎公司為準，依照一對二的配對方式，共選取279樣本進行邏輯斯迴歸分析。實證結果發現，在全體樣本中，CEO教育程度與執行企業社會責任的可能性為正相關，此外，公司財務績效、公司規模與負債比率均和善盡企業社會責任的可能性具有顯著的關係。本研究進一步再以此三項變數(財務績效、公司規模與負債比率)的平均值進行分群，深入探討兩者間的關聯性。研究顯示當公司有較優的財務績效(高ROE)或是較佳資本結構(低負債比率)時，不但CEO的年資與教育程度愈高均能提升企業社會責任執行的可能性，並且獨立董事的增設或CEO不兼任董事長的公司治理特性也能助益於企業社會責任的推動。

關鍵詞：CEO特質、企業社會責任、財務績效、獨立董事

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