

# The Determinants of Corporate Social Performance: An Empirical Examination

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## ABSTRACT

Due to serious injured events had been happened in the International Business of the world ,this study extends on corporate social performance (C.S.P.)by examining the relationship between International Business and corporate social performance .Similarly, this study also explored of those C.S.P. influence factors included: Internationalization, Diversification, Organization size, Debt ratio and Financial Performance. In this research ,the sample of data is form US-based 100 Best Corporate Citizens,(Journal of Business Ethics) 2003 Listing, and also used AMOS 4.0 and Structural Equation Modeling(SEC) for the statistical inference. The statistical results, showed significant positively related: Diversification with Corporate Social Performance(C.S.P.), Diversification with Debt ratio、 Organization size with Debt ratio and Organization size with C.S.P.; Similarly, data showed significant negatively related: Internationalization with Financial Performance、 Internationalization with Debt ratio and Financial Performance with C.S.P. Those results also support part of the hypothesis. According to findings, this study had addressed concept of management and given proposition for discussion.

Keywords : Internationalization, Diversification, Organization size, Debt ratio, Corporation Social Performance, Corporation Financial Performance

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