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行业竞争属性、公司特征与社会责任关系研究——基于上市公司的实证分析

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The relationship among the industrial competition attribute, company characteristics, and social responsibility—Based on the empirical analysis of the listed company

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摘要 本文以2008-2010年沪深上市公司的经验数据为样本,结合我国特有的行业竞争属性,从公司规模、资本结构、盈利能力、产权性质和股权结构等公司特征方面对影响上市公司社会责任履行的因素进行了分析。实证结果表明,公司社会责任的履行不仅受公司自身特征的影响,还受所在行业竞争属性的影响。垄断程度较高的行业履行社会责任要好于竞争程度较高的行业,但行业竞争属性不同的公司特征对社会责任的履行程度影响是有差异的。公司特征因素对社会责任的影响因行业而变,与该行业竞争状况密切相关。

关键词: 行业属性 公司特征 社会责任 垄断 竞争

Abstract: Based on the data of listed companies in both Shanghai and Shenzhen Stock Exchanges from the year of 2008 to 2010 and typical features of China industrial competition, how the factors, such as the company size, capital structure, profitability, property right characteristics, shareholding structure, etc., affect listed companies to take social responsibility is analyzed. The empirical findings are that the company social responsibility is determined not only by the own features of company, but also by the attribute of competition in its industry. The industries with higher monopolistic degree have done better for performing social responsibility than that of the industries with fiercer competitive. However, the natures of companies under different industry competition attributes result in different performances of social responsibility. The impact of the company features on performing social responsibility is closely related to its industrial competitive status.

Keywords: industrial attribute company characteristic social responsibility monopoly competition

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