环境与社会

政治背景、社会责任信息披露与银行信贷

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摘要： 以2009～2011年披露了社会责任报告的A股上市公司为样本，分析并检验了企业社会责任信息披露对政治背景与银行信贷关系的影响。研究表明，政府控制和政治关联均与银行信贷呈显著正相关关系；企业社会责任信息披露会增强政府控制和政治关联的贷款效应；政治关联会增强企业社会责任信息披露对政府控制贷款效应的调节作用；政府控制会削弱企业社会责任信息披露对政治关联贷款效应的调节作用。

关键词： 政治背景　银行信贷　社会责任信息披露

Political Background, Social Responsibility Disclosure and Bank Credit

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Abstract: Using the listed companies, which disclose social responsibility report from A　share in the period of 2009　2011 as research samples, we analyze and test the effect that corporate social responsibility disclosure has on the relationship between political background and bank credit. The results show that both government control and political connection are significantly positively correlated with bank credit; the disclosure of corporate social responsibility can enhance the credit effect of government control and political connection; political connection strengthens the role of corporate social responsibility disclosure in the credit effect of government control, while government control restrains the role of corporate

social responsibility disclosure in the credit effect of political connection. These conclusions have certain reference value to implementing the green credit policy and deepening the market oriented reform of bank credit more effectively.

Keywords: political background bank credit disclosure of social responsibility

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