

企业社会责任和绩效相关关系实证分析——以我国 A 股市场房地产上市公司

自改革开放以来，我国经济发展速度大幅提升，国民生活水平提高，住房需求也急速增加，因此房地产行业在国民经济中占有举足轻重的地位。然而，在房地产市场的持续火热中，同时也伴随着“豆腐渣”类的房屋质量和“欠债不还”类的债务等一系列问题。本文基于我国 A 股市场的房地产上市公司的绩效和其履行社会责任的情况，通过利益相关者等理论，建立房地产企业社会责任评价体系，以评价体系中赋予权重的各指标值作为自变量和企业财务绩效进行回归分析发现，总体上企业承担社会责任会给企业财务绩效带来正面积积极影响，但从关键利益相关者角度出发，只有对股东承担社会责任能促进当期财务绩效，履行对其他主体的社会责任对短期绩效有负面影响，但带来的反向影响较小，整体上企业承担社会责任对企业绩效有积极影响。

关键词 企业社会责任 财务绩效 相关性

Title Empirical analysis of the correlation between corporate performance and social responsibility ----Take the real estate listed companies in China' s a-share market as an example.

Abstract

Since the reform and opening up, China's economic development speed has been greatly improved, the national living standard has been improved, and the housing demand has also increased rapidly. Therefore, the real estate industry plays a decisive role in the national economy. However, the continuous boom in the real estate market is accompanied by a series of problems, such as the quality of "tofu" houses and "unpaid" debts. In this paper, based on China's a-share market performance of the real estate listed companies and its social responsibility performance, through the stakeholder theory, to establish real estate enterprise social responsibility evaluation system, give the weight of each index in the evaluation system as the independent variable regression analysis and corporate financial performance, end up with corporate social responsibility of the correlation between each index and financial performance. The analysis result shows that the overall corporate social responsibility can bring positive influence to the enterprise's financial performance, but from the perspective of key stakeholders, the only social responsibility to the shareholders can promote the financial performance of the current period, to the social responsibility of other subjects have a negative impact on short-term performance, but it actually hidden benefits in the process of long-term operation.

Keywords CSR financial performance relevance

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