

摘要

作为国民经济的支柱，房地产行业的兴衰与国家经济的发展息息相关。但是，随着近年“捆绑销售”“交房逾期”“拖欠工资”“暴力拆迁”等事件的频繁曝光，房地产行业醉心牟利、不愿承担社会责任固化形象已在一定程度上阻碍了各房地产企业的可持续发展。首先，本文梳理了企业社会责任理论、利益相关者理论和财务绩效理论，为房地产行业承担社会责任找到了理论基础。其次，通过阐述房地产行业社会责任与财务绩效的内涵、关系与现状，本文发现了房地产行业积极履行社会责任的必要性。再次，本文根据房地产行业特点选取相应变量，选用 62 家沪深上市房地产企业 2013 至 2017 年的数据进行描述统计、相关性分析及回归分析，并得出社会责任履行程度与企业财务绩效呈正相关的结论。最后，本文结合理论、实证与我国房地产行业实际提出相关建议，以激励房地产企业更好的履行社会责任，更快的实现财务目标，从而享受社会责任履行为企业发展带来的积极作用。

关键字：房地产；企业社会责任；利益相关者；财务绩效

Abstract

As the pillar of the national economy, the rise and fall of the real estate industry is closely related to the development of the national economy. However, with the frequent exposure of "bundled sales", "overdue housing delivery", "wage arrears" and "violent demolition" in recent years, the image of the real estate industry that is obsessed with making profits and unwilling to assume social responsibility has hindered the sustainable development of real estate enterprises to a certain extent. Firstly, this paper combs the theory of corporate social responsibility and stakeholder theory, and finds a theoretical basis for the real estate industry to undertake social responsibility. Secondly, by elaborating the connotation, relationship and current situation of social responsibility and financial performance in real estate industry, this paper finds the necessity of actively fulfilling social responsibility in real estate industry. Thirdly, according to the characteristics of the real estate industry, this paper chooses the corresponding variables and uses the data of 62 real estate companies listed in Shanghai and Shenzhen from 2013 to 2017 for descriptive statistics, correlation analysis and regression analysis, and draws a conclusion that the degree of fulfillment of social responsibility is positively related to the financial performance of enterprises. Finally, this paper combines theory and empirical analysis with the actual situation of China's real estate industry to put forward relevant suggestions, in order to encourage real estate enterprises to better fulfill their social responsibility, faster achieve financial goals, so as to enjoy the positive role of fulfilling social responsibility for enterprise development.

Key words: Real estate ; Corporate Social Responsibility; Stakeholder; Financial performance

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