

## عنوان مقاله:

The Relationship between Return Equities, Independence of the Board of Directors and Environmental Sensitivity of Industry Group and the Social Responsibility

## محل انتشار:

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## خلاصه مقاله:

The current research aims to analyze the relationship among return of stockholders' equities, independence of the board of directors, and environmental sensitivity of industry group with the social responsibility of enterprises based on integrating factors of sustainable development. The social responsibility includes the obligations for which the enterprise is responsible to contribute to the community where it acts. The integrated factors of sustainable development review the cases of backgrounds for disclosure, the framework of disclosure, report of the board of directors, concentration of stockholders, goals of sustainable development and achievement of these objectives. The study period is related to years (۲۰۱۲-۱۶) and the selected sample is composed of ۸۲ enterprises. The Ordinary Least Square (OLS) regression method was adapted to test research hypotheses. The research findings indicate that there is positive and significant relationship among return of equity of stockholders, independence of board of directors, and environmental sensitivity of industry group with social responsibility of enterprises based on the integrated factors of sustainable development after controlling ratio of book value to market value for equity of stockholders and systematic risk (market risk). Namely, by rising in the rate of return on equity of stockholders and independence of the board of directors, the level of social responsibility increases. Similarly, social responsibility was more observed environmentally in the sensitive enterprises. As a result, it is suggested to enterprises to address specifically return of stockholders' equity and independence of the board of directors to increase the level of social responsibility as an important topic. Likewise, it is suggested to the sensitive enterprises to try for improving social responsibility

## کلمات کلیدی:

social responsibility, return of stockholders' equity, Independence of board of directors, Environmental sensitivity, Integrated factors of sustainable development

## لینک ثابت مقاله در پایگاه سیویلیکا:

