

題目	企業社會責任與公司財務績效的關係 - 公司聲譽的中介效果
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摘要	本研究探討企業社會責任對財務績效和公司聲譽的影響，檢視公司聲譽是否扮演企業社會責任與財務績效關係中的中介角色。本文運用拔靴法 (bootstrapping) 和偏最小平方法的結構方程模型 (PLS-SEM) 進行分析，發現公司參與推動企業社會責任確能改善財務績效、提升公司聲譽；透過良好的公司聲譽亦能間接提升財務績效。證實企業社會責任提升了財務績效與公司聲譽，而公司聲譽亦在企業社會責任對公司財務績效作用的過程中具有中介效果。
關鍵字	企業社會責任、財務績效、公司聲譽、中介效果
Title	The Relationship between Corporate Social Responsibility and Financial Performance—The Mediation Effect of Corporate Reputation
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Abstract	This paper investigates the impact of corporate social responsibility (CSR) on corporate financial performance (CFP) and corporate reputation, and examines whether the firm's reputation plays a mediating role between CSR and CFP. Based on the bootstrapping procedure and the partial least squares structural equation model (PLS-SEM), this study finds CSR can improve CFP and the firm's reputation. The results confirmed that CSR can enhancing CFP, and firm's reputation has mediating effect in the process of CSR on CFP.
Keyword	Corporate social responsibility; financial performance; corporate reputation; mediation effect