

題目	企業社會責任績效與經營績效之關聯性-以企業社會責任實務報導能量為調節變數
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摘要	本研究以台灣上市(櫃)公司為研究對象，研究期間為 2016 年至 2020 年，採多元線性迴歸模型驗證假說。實證結果發現企業社會責任績效與實務報導能量之累積，分別對經營績效都有直接顯著正向影響，且實務報導能量之累積對於企業社會責任績效與經營績效間之關係具有顯著正向調節效果。本研究貢獻為藉由整合企業社會責任實務報導能量，以及提供實證證據來豐富企業社會責任績效與經營績效間關聯性文獻。研究結論管理意涵為企業應正視永續資訊揭露的實質意涵與價值，以積極的態度將社會責任融入組織營運策略，除可符合法規、客戶要求與社會期待外，透過持續追蹤企業社會責任執行成效的報導過程中，對於企業自身營運體質的改善與再精進，以及提高因應風險的韌性都將有助益，並主動與利害關係人溝通企業落實 ESG 的長期價值。
關鍵字	企業社會責任、企業社會責任績效、企業社會責任實務報導能量、企業經營績效
Title	The Relationship between Corporate Social Responsibility Performance and Operating Performance : The Moderating Role of Corporate Social Responsibility Practice Reporting Capacity
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Abstract	This study takes Taiwan-listed and over-the-counter companies as the research subjects, and the accumulation of corporate social responsibility performance and corporate social responsibility practice reporting capacity has a direct and significant positive impact on operating performance, respectively, and the accumulation of practical reporting capacity has a significant positive moderating effect on the relationship between corporate social responsibility performance and operating performance. This research contributes to enriching the literature on the relationship between CSR performance and operating performance by integrating the reporting capacity of CSR practices and providing empirical evidence. The management implication of the research conclusion is that companies should face up to the substantive meaning and value of sustainable information disclosure, and integrate social responsibility into the organization's operation strategy with a positive attitude. During the reporting process of the implementation results, it will be helpful for the improvement and further refinement of the company's own operational constitution, as well as the enhancement of the resilience in response to risks, and actively communicate with stakeholders about the long-term value of the company's implementation of ESG.
Keyword	Corporate social responsibility, Corporate social responsibility performance, Corporate social responsibility practice reporting capacity, Operating performance