

the study of non executive directors role in family firms with respect to corporate social responsibility disclosure

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In the present study, we examined the role of non executive directors in family firms with respect to corporate social responsibility disclosures. In the recent years, interesting in family business is increasing and studies related to the character and behavior of these companies has gained greater attention. On the other side, the role of corporate social responsibility in the modern business space shows topic importance more. In this research using a sample composed of 136 companies listed on Tehran Stock Exchange for the period 2009-2016, results indicates that there is significant relationship between non executive directors and disclosure of company's social commitment and company's social interest in family firms. But there is no significant relationship between non executive directors and disclosure of company's social impact of industrial activities. About nonfamily firms there is significant relationship between non executive directors and disclosure of company's social impact of industrial activities and company's social interest while there is no significant relationship between non executive directors disclosure of company's social commitment.

Keywords : family firms, corporate social responsibility disclosures, non executive directors

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