

The mediating effect of financial performance on the relationship between social responsibility and ownership structure

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Corporate Social Responsibility is a sensitive issue that has been considered in recent years and increase tending to invest in companies that have corporate social responsibility reporting; and particularly in accounting and financial reporting in the field of management has gained an outstanding importance. An alternative view which less attention has been paid to it works is another implicit variables mediator such as financial performance. This research determine the impact of financial performance on the relationship between social responsibility and ownership structure of companies and by examining the obtained data of 307 companies operating in the stock during the period 2012 to 2016 with Eviews8 software to analyze the information and concluded that, better (or worse) financial performance, and social responsibility, is a guide and clues for institutional investors when making investment decisions. In fact, the results show that there is a significant relationship between social responsibility and institutional ownership under the influence of financial performance.

Keywords : corporate social responsibility, financial performance, institutional investors, stock.

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