

The Mediating Effect of Financial Performance on the Relationship between social Responsibility and Ownership Structure Companies

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The aim of this study was to investigate the mediating effect on the relationship between social responsibility and financial performance of the Company's ownership structure. The data used consists of a sample of 100 companies listed in Tehran Stock Exchange during the years 1388 to 1393. For data analysis and hypothesis testing and multivariate linear regression model on panel data with fixed effects model was used. The results of the test research hypotheses suggest that a significant relationship between social responsibility and financial performance of companies there. The financial performance and ownership structure, there is a direct connection (ie between the mediator and the outcome variable (dependent) is a significant correlation). On the other hand there is no relationship between social responsibility and corporate ownership structure (ie the dependent variable relationship between independent and dependent variables controlling influence has been undermined and weakened the effect of the mediator (financial performance) had connection) . Thus, according to the first results of model assumptions and estimates the second hypothesis, the results suggest that the relationship between social responsibility and financial performance of the companies' ownership structure plays a mediating role.

Keywords : financial performance, social responsibility, ownership structure, institutional ownership

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