



## **The Impact of Corporate Internal Factors on CSR Reports Disclosure Behavior in the Taiwanese Electronic Industry**

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### **ABSTRACT**

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Corporate social responsibility (CSR) has drawn much attention from society and has become an important issue in the market, such as corporate governance, employee protection, and environmental protection. However, firms are not asked to issue CSR reports compulsorily in Taiwan. Moreover, the electronics industry has played an important role in Taiwan's industry. Therefore, this study employs the behavioral theory of the firm to examine what kinds of firms are willing to publish the CSR report. We use the listed firms in the electronic industry from 2005 to 2017 as our sample and build the logit and probit model to investigate the relation between five situations firms faced and the intention of CSR report disclosure. The results show that firms with higher performance gaps are more likely to issue CSR reports. When the performance exceeds the target, the firm is more willing to give a CSR report. Similarly, the firm is more inclined to issue a CSR report when there is a smaller gap between performance and target in a negative performance gap. The firm with more potential slack, higher survival distress, less competitive pressure, and lower bankruptcy threat is more willing to issue a CSR report.

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*Keywords:* Behavioral Theory of the Firm, CSR, Organization Slack, Competitive Pressure, Survival Distress, Bankruptcy Threat

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