The mediating effect of ethical codes on the link between family firms and their social performance

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This article brings together research on social performance, codes of ethics and family firms. Using a panel dataset composed of 547 internationally listed companies for the period 2002–2010, we test empirically whether the use of formal ethical codes could be a reason to explain the differences between social performance in family and non-family firms. We empirically show that family firms tend to present a lower social performance than non-family firms, and the use of formal ethical codes mediate such relationship.

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