# Article information:

Firms and social responsibility: A review of ESG and CSR research in corporate finance - ScienceDirect
<https://www-sciencedirect-com.libezproxy.um.edu.mo/science/article/pii/S0929119921000092?via%3Dihub=>

# Article summary:

1. ESG/CSR has become increasingly important for corporations and investors, with a growing number of firms releasing sustainability reports and institutional investors incorporating ESG/CSR issues into their investment analysis.

2. Firms' ESG/CSR profiles are related to their market, leadership, and ownership characteristics, and are associated with firm risk, performance, and value.

3. The academic research in ESG/CSR has expanded greatly in the corporate finance literature, with studies examining the relationship between ESG/CSR attributes and market characteristics, as well as the potential benefits or drawbacks of ESG/CSR activities for shareholders.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

该文章是一篇关于企业社会责任（ESG）和企业社会责任（CSR）在公司财务领域的研究综述。文章介绍了ESG/CSR的定义、发展历程以及与市场、领导力和所有权等因素的关系，同时探讨了ESG/CSR与公司风险、绩效和价值之间的联系。然而，该文章存在以下几个问题：

1. 偏袒ESG/CSR

该文章主要关注ESG/CSR对公司财务的影响，但没有充分探讨其可能带来的风险和负面影响。此外，文章没有平等地呈现双方观点，而是偏袒ESG/CSR。

2. 片面报道

该文章只涉及到与公司财务相关的研究，并忽略了其他学科中对ESG/CSR的研究成果。这种片面报道可能导致读者对ESG/CSR问题缺乏全面理解。

3. 缺失考虑点

尽管该文章提到了市场、领导力和所有权等因素与ESG/CSR之间的关系，但它没有考虑其他重要因素如政治环境、法律法规等对企业社会责任行为的影响。

4. 主张缺失证据

该文章提出了一些关于ESG/CSR对公司绩效和价值的影响的主张，但没有提供足够的证据来支持这些主张。这可能导致读者对ESG/CSR问题的理解存在误差。

5. 未探索反驳

该文章没有探讨与ESG/CSR相关的争议性问题，如ESG/CSR是否会降低公司利润、是否会导致资源浪费等。这种未探索反驳可能导致读者对ESG/CSR问题缺乏全面理解。

综上所述，该文章存在一些偏见和不足之处，需要更加客观地呈现双方观点，并充分考虑ESG/CSR可能带来的风险和负面影响。同时，应该扩大研究视野，探讨其他学科中对ESG/CSR的研究成果，并深入探讨与ESG/CSR相关的争议性问题。

# Topics for further research:

* Risks and negative impacts of ESG/CSR
* Interdisciplinary research on ESG/CSR
* Political and legal factors influencing corporate social responsibility
* Evidence supporting the impact of ESG/CSR on company performance and value
* Controversial issues related to ESG/CSR
* Balanced presentation of both sides of the ESG/CSR debate

# Report location:

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