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“Reporte de responsabilidad social y desarrollo sostenible: La relevancia de una contabilidad financiera, social y ambiental”

## Título del Trabajo

Diversidad Profesional del Directorio y el Desempeño Financiero de las Empresas en IGPA, período 2017 – 2018.

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## Abstract

Companies seek to create a better directory to ensure good decision-making, and that is why there is a variety of research on the composition and variables that should be present in it. Hence, the members of the board of directors of a company have gradually changed in recent years, since not only is the experience of each director considered a strategic value, but the diversity in the composition of said board has also become in an important study factor due to the value that this generates for the organization. In this context, the type of profession or professional diversity of company boards and their impact on business performance has been a focus of great interest for the authors, so that the purpose of the research is to determine the relationship between the professional diversity variable on the board of directors and the financial performance of the Chilean non-financial companies that make up the IGPA stock index during the years 2017 and 2018.

The research method is explanatory with a cross-sectional approach, the financial indicators used are ROA, ROE, and Profit Margin, which were contrasted with the professional diversity index of the companies, through a Logit regression.

Regarding the results obtained from the applied study, it is shown that the diversity of professions in the boards of directors is not statistically significant, in relation to the profits of the companies that belong to the IGPA in Chile for the year 2017 and 2018; which reveals that a diversified board of directors is not explanatory in relation to the financial indicators ROA, ROE and Profit Margin for both years, at a 95% confidence level.

Consequently, there is no relationship between the professional diversity of the board of directors and the financial performance of the companies studied.

Keywords: board of directors, professional diversity, performance, IGPA, Chile.

