

Abstract

Corporate social responsibility and ethics (CSR) policies can be evidenced through corporate governance practices of high social relevance. The objective of this work was to determine the joint incidence of ethics and CSR on the formalization of diversity, environment and community practices of Chilean companies.

The method was descriptive and correlational applied on a sample of 3,179 Chilean companies, relating in a first stage through the Pearson correlation the study variables, to then model them and determine the degree of incidence of the independent variables in the dimensions related to diversity, environment and community.

The practical results are an incipient level of standardization in the adoption of social responsibility practices. The diversity dimension presents a higher accumulated correlation coefficient, being able to be a motor for change in CSR practices.

It is concluded that the joint incidence of ethics and CSR policies on the adoption of practices related to the dimensions of diversity, the environment and the community were positive and critical, which is a report when doing academic, because the studies they were focused on the impact of CSR on the profitability variable. The limitations were modified with the study addressing the formalization of practices and not their application, monitoring and subsequent dissemination.

KEYWORDS: Corporate social responsibility, policies, diversity, inclusion

CLASIFICACIÓN JEL: J14; J16; M14;

