



Analysis of the link between economic and financial results and transparency regarding the Corporate Social Responsibility of technology companies [

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Analítica

Every day companies make a greater effort to show their social and environmental commitment. This work is included in the publication of information called Corporate Social Responsibility (CSR). This paper analyzes whether there is a relationship between the information published by Spanish technology companies and the economic-financial results achieved by them. As reference for the publication of this type of information, the three sustainability indexes published by Bloomberg are taken, linked to aspects such as: environment, social and corporate governance, as well as another fourth global indicator that includes the previous three ones. On the other hand, as a reference to the economic and financial situation, different indicators are used (such as economic profitability, financial profitability, short-term solvency, liquidity, or indebtedness). The sample used in this paper has the Spanish companies included in the Bloomberg database that publishes data regarding CSR, which includes 51 companies with data from 2019. This research looks for knowing the significance or not of the correlation between the published CSR information and the economic-financial indicators, differentiating between the complete sample of companies and the subsample of technology companies in order to determine whether the greater or lesser transparency in CSR matters is linked or not to the economic-financial results

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Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- informa@baratz.es