

THE IMPACT OF GOVERNANCE ON COMPANIES INVOLVEMENT IN A CSR APPROACH

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Abstract:

This article aims to test the impact of some best practices in Governance on the way companies engage themselves in CSR strategies. We analyzed a sample of Belgian companies, collecting through an enquiry information about their governance mechanisms and especially their Board of Directors and about their CSR strategies and politics, especially the CSR management, CSR measurements and non financial reporting. Our results give assurance about a positive link between Corporate Governance issues and CSR implication, and this article could give interesting information for socially responsible investors.

Keywords: CSR, Corporate governance, Board of directors.