Determinants of CSR disclosure in Mexico

[Abstract]

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Abstract

This paper investigates Corporate Social (and environmental) Responsibility (CSR) disclosure practices in Mexico. It utilises a detailed manual content analysis and identifies corporate governance related determinants of CSR disclosure. The study shows a general association between the governance variables and both the content and the semantic properties of CSR information published by Mexican companies. Whilst an increased international influence on CSR disclosure is noted, the study particularly reveals the symbolic role of CSR committees and the negative influence of foreign ownership on community disclosure, suggesting improvements in business engagement with stakeholders are needed for CSR to be instrumental in business conduct.

Keywords: Corporate Social Responsibility (CSR); disclosure determinants; Mexico; corporate governance.