

Business social responsibility and its importance in corporate image

La responsabilidad social empresarial y su importancia en la imagen corporativa

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ABSTRACT

Objective. To analyze the importance of the business social responsibility of Aquatronix Cia. Ltda. in the construction of its corporate image and in the public's perception of the brand. **Methods.** The study was developed under a mixed approach, combining qualitative and quantitative techniques that allowed for a comprehensive understanding of the phenomenon. The design was of descriptive type, with analytical and synthetic approach. The population was composed of the company owner, 27,284 final consumers from Bahía de Caráquez, and 40 commercial clients registered by Aquatronix Cia. Ltda. An interview was conducted with the owner, and two surveys: one direct at commercial clients and another at final consumers. The data were tabulated in the SPSS statistical software, and it was obtained a reliability coefficient of 0.924 for the first survey and 0.926 for the second survey. **Results.** It was identified that the company implemented social responsibility strategies implicitly, without adequately communicating them to its stakeholders. Consequently, most customers did not associate the corporate image of Aquatronix Cia. Ltda. with social and environmental responsibility attributes. **Conclusions.** It was determined that the company needs to strengthen the communication of its social responsibility actions and implement clearly structured environmental strategies, especially those focused on the recycling of plastic bottles through automated collection systems.

Keywords: social responsibility; corporate image; strategies; public perception; environment.

RESUMEN

Objetivo. Analizar la importancia de la responsabilidad social empresarial de Aquatronix Cia. Ltda. en la construcción de su imagen corporativa y en la percepción que el público tiene de la marca. **Métodos.** El estudio se desarrolló bajo un enfoque mixto, combinando técnicas cualitativas y cuantitativas que permitieron obtener una comprensión integral del fenómeno. Su diseño fue de tipo descriptivo, con enfoque analítico y sintético. La población estuvo compuesta por el propietario de la empresa, 27 284 consumidores finales de la ciudad de Bahía de Caráquez y 40 clientes comerciales registrados por Aquatronix Cia. Ltda. Se aplicó una entrevista al propietario y dos encuestas: una dirigida a los clientes comerciales y otra a los clientes finales. Los datos fueron tabulados en el *software* estadístico SPSS, y se obtuvo una fiabilidad de 0.924 para la primera encuesta y de 0.926 para la segunda. **Resultados.** Se identificó que la empresa implementó estrategias de responsabilidad social de manera implícita, sin comunicarlas adecuadamente a sus grupos de interés. En consecuencia, la mayoría de los clientes no asoció la imagen corporativa de Aquatronix Cia. Ltda. con atributos de responsabilidad social y ambiental. **Conclusiones.** Se determinó que la empresa necesita fortalecer la comunicación de sus acciones de responsabilidad social e implementar estrategias ambientales claramente estructuradas, en especial enfocadas en el reciclaje de botellas plásticas mediante sistemas automatizados de recolección.

Palabras clave: responsabilidad social; imagen corporativa; estrategias; percepción del público; medioambiente.

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INTRODUCTION

From the perspective of Ayala del Pino (2021), corporate social responsibility (CSR) is a set of legal and ethical commitments toward different stakeholders. In turn, Martínez (2022) characterizes it as a new cultural paradigm in the relationship between business and society. For their part, Parrales et al. (2021) define it as the way in which companies demonstrate their commitment to the society in which they carry out their business operations.

The problem identified in this study focuses on Aquatronix Cía. Ltda., an Ecuadorian company dedicated to the marketing of bottled water in Bahía de Caráquez. Although the Sunset brand is locally recognized for its quality, its CSR actions are minimal and lack formal strategies that contribute to the social and environmental well-being of its surroundings.

In Latin America, CSR has experienced notable progress in recent decades (Humala & Humala, 2020). However, there are still companies in Ecuador that have difficulties implementing strategies and policies focused on social development and sustainability, especially small and medium-sized enterprises that focus solely on economic goals. España Merchán (2023) indicates that the lack of knowledge and limited implementation of corporate social responsibility practices have led numerous organizations to focus solely on economic aspects, relegating social and environmental actions.

The justification for this study lies in the importance of CSR as a factor of differentiation and competitiveness in companies, as well as in the construction of a positive and sustainable corporate image. In this context, a study of Danper Trujillo S. A. C. stands out, in which Chávez and Valdiviezo (2020) concluded that 62% of the residents have a favorable opinion of the CSR actions implemented by this company; additionally, 61.3% agree that another fundamental factor is its image, which communicates (47.6%) a deeply rooted commitment to its community.

Within this framework, the objective of the research is to improve the corporate image of Aquatronix Cía. Ltda., enhancing public perception of the Sunset brand through the implementation of CSR initiatives.

CSR has evolved from various philosophical currents, social movements, and historical events. It began as a voluntary initiative by companies in the nineteenth and twentieth centuries to address social demands during crises such as the Great Depression. It was formalized in the 1960s by leaders such as Thomas Watson and David Rockefeller. In the 1980s, *stakeholder* theory, introduced by R. Edward Freeman, was incorporated, emphasizing that companies have responsibilities toward all groups affected by their operations; as well as the concept of sustainable development, popularized in the 1987 Brundtland Report, highlighting the need to meet current needs without compromising the ability

of future generations to meet their own needs (Palacio, 2020, pp. 76–78).

Recent research shows that the evolution of CSR also responds to social pressure for greater transparency in corporate reputation and to the need to maintain organizational legitimacy in highly competitive environments (Araújo et al., 2023). Currently, globalization, sustainable development, and competitiveness have influenced CSR actions, making their use essential in companies (Ramos & Valle, 2020).

Companies that adopt codes of good practices in their CSR management are internationally recognized for minimizing the negative effects of their operations on the community and the environment (Jaimes et al., 2021).

It is essential to establish a management system that jointly involves stakeholders, promoting objectives in harmony with social development and the preservation of resources for future generations (Castro et al., 2024). In line with this, recent studies emphasize that companies with structured CSR management systems achieve greater reputation, customer loyalty, and better competitive positioning (Wong et al., 2019).

CSR, according to ISO 26000, is a standard that requires organizations to act ethically and transparently, considering the impact of their decisions and activities on society and the environment. This involves contributing to sustainable development, complying with current legislation and international standards, integrating these principles throughout the organization, and ensuring that current needs are met without compromising the well-being of future generations (Alonso, 2023).

At the national level, under Ecuadorian legislation, the entities that regulate CSR are the Institute of Social Responsibility in Ecuador (IRSE), the Ecuadorian Consortium for Corporate Social Responsibility (CERES), and the Global Compact Network, together with several articles of the Constitution, which establish standards to ensure environmental protection and promote voluntary practices (Ponce & Cevallos, 2024, p. 8).

The 2008 Ecuadorian Constitution addresses environmental issues in the “Healthy Environment” section and in the articles of Title VI of the Constitution that deal with the interaction between the State, society, and companies, as well as the regulation of customers and users. Comprehensive CSR regulation can be observed through various legal frameworks at the national level, such as the Environmental Management Law, the Organic Law for Consumer Protection, and the Hydrocarbons Law (Constitution of the Republic of Ecuador, 2008, as cited in Ponce and Cevallos, 2024, pp. 8–9).

The concept of “corporate image” was introduced by Walter Margulies, leader of the renowned consulting firm Lippincott & Margulies in New York during the 1950s,

to add value to and distinguish the company's identity. In a short period of time, it became an organizational management standard (Olins, 1995, as cited in Morales, 2019).

From the perspective of Alonso and Fernández (2023), corporate image has undergone significant changes in the way companies build and manage their identity. Furthermore, at present, organizations have incorporated new strategic perspectives that consider not only the visual components of the brand, but also intangible elements such as trust, reputation, and how they are perceived by different audiences, factors that directly affect the recognition and positioning of a company.

METHODS

Type and Area of Study

The research was conducted using a mixed-methods approach, combining qualitative and quantitative methods, as indicated by Molina et al. (2024), who state that this type of methodology allows for more comprehensive conclusions by combining numerical data and subjective perceptions. The study had a descriptive and correlational design, as it sought to identify the relationship between CSR strategies and the corporate image of Aquatronix Cía. Ltda., a company engaged in the purification and marketing of bottled water. The research area corresponded to the city of Bahía de Caráquez, Manabí Province, Ecuador, and the execution period extended from January to June 2024.

Theoretical methods

Analytical-Synthetic Method: This method allows the researcher to use the results to construct, reinforce, or question a theory, bearing in mind that a theory is a hypothesis confirmed by several researchers on various occasions (Kuster, 2021, p. 111). By combining the detailed analysis of the components with the synthesis of the results, the analytical-synthetic method corroborated that CSR actions directly influence the perception of the corporate image of a given organization among its different stakeholders.

Scope

The scope of the research was descriptive, as it was aimed at characterizing and analyzing the relationship between CSR and the corporate image of Aquatronix Cía. Ltda. by identifying the perceptions, opinions, and assessments of its stakeholders. This type of scope made it possible to detail the characteristics of the phenomenon under study without intervening in the variables, providing a clear understanding of the company's current situation. The design of this study was field-based, which meant that data collection was carried out directly in the environment where the commercial activities of Aquatronix Cía. Ltda. took place.

Population and Sample

The research considered two population groups

Population 1 corresponded to the final customers or indirect consumers of the Sunset brand, who represent the general public of the city of Bahía de Caráquez. According to the population and housing census of the National Institute of Statistics and Censuses (INEC, 2022), this population amounts to 27,284 inhabitants.

For Sample 1, corresponding to final consumers, the finite population formula was applied, with a 95% confidence level and a 5% margin of error, resulting in a representative sample of 379 people.

Population 2 consisted of commercial customers or direct distributors of Aquatronix Cía. Ltda. engaged in marketing the product to the final consumer. According to data provided by the company, 40 active commercial customers were registered in the database of delivery routes (Aquatronix Cía. Ltda., 2024).

Regarding Sample 2, due to the limited size of the commercial customer population, all 40 establishments were included; therefore, no additional probability sampling was performed.

Variable and data collection instruments

The main variable of the study was CSR and its impact on corporate image. For its measurement, structured instruments based on five-point Likert-type scales were used, which made it possible to quantify the perceptions and assessments of the respondents.

The first instrument consisted of a semi-structured interview addressed to the company owner, consisting of eight questions aimed at identifying the CSR strategies implemented, their degree of formalization, and the perception of their effectiveness.

The second instrument was a survey administered to final consumers, consisting of ten questions focused on brand perception, corporate image, and its association with socially responsible practices.

The third instrument was a survey addressed to commercial customers (B2B), also consisting of ten questions focused on indicators of perceptions of corporate image and CSR strategies.

Data Collection Techniques and Procedures

The following techniques were used to collect information in this research.

Interview

The interview technique was used to obtain primary information related to CSR, the strategies and actions implemented by the company, and how the associated stakeholders perceive its corporate image. For this purpose, an interview guide consisting of eight semi-

Table 1
Reliability statistics

Survey	Model	R	R squared	R tight square	Standard error of the estimate	Durbin-Watson
Consumers	1	0.849a	0.607	0.59	0.563	1.861
Commercial Customers	1	0.709a	0.502	0.47	0.661	1.982
Average	1	0.779a	0.5545	0.53	0.612	1.9215

Note. Obtained from surveys administered to consumers and commercial customers; prepared using the SPSS 27 statistical software.

structured questions was prepared, and the owner of Aquatronix Cía. Ltda. was interviewed.

Survey

Two survey models were administered in this study. The first was directed at final consumers of products under the Sunset brand. This survey consisted of ten questions. This segment was considered because it can provide accurate insights into the image projected by the company in relation to the CSR actions carried out by Aquatronix Cía. Ltda.

Data analysis

The collected data were processed using SPSS software version 25, applying descriptive statistics for the analysis of frequencies, means, and percentages, as well as Cronbach's alpha reliability tests, which yielded values of 0.924 for the first survey and 0.926 for the second, demonstrating high internal consistency. The results were organized into tables and graphs, which made it possible to interpret the relationship between the study variables and draw precise conclusions regarding the perception of the corporate image.

RESULTS

Based on the surveys applied to both consumers and commercial customers of the Sunset brand of Aquatronix Cía. Ltda., a set of relevant data for the study was collected.

It was considered appropriate to present the results of both surveys, those of final customers and commercial

customers, together in the same analysis, with a twofold purpose: first, to present the results; and second, to present the perspectives of both types of customers regarding the same criterion (question), since most of the questions were the same for both customer groups.

Reliability analysis

According to the validity data obtained from the instruments administered to consumers and commercial customers of the Sunset brand, the average multiple correlation coefficient was calculated, yielding a value of 0.779. This result indicates that the measurement instruments used have appropriately captured the relationship between the independent variables and the dependent variable.

Results of the Survey Administered to Commercial Customers and Consumer Customers

The surveys administered to consumers and commercial customers of the Sunset brand, belonging to Aquatronix Cía. Ltda., were analyzed. Some questions in this study were interpreted and analyzed independently, as they were directed toward two categories of stakeholders, whereas other questions were analyzed jointly to determine the perspectives of both interest groups.

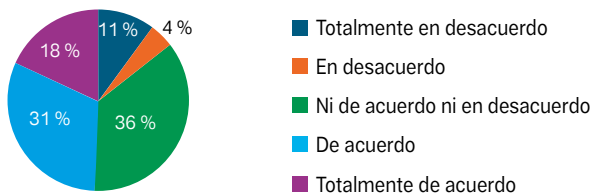
Commercial Customers/Consumers:

Informative Question. Are you aware of whether the Sunset water brand carries out corporate social responsibility practices?

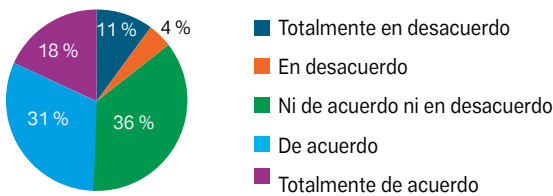
The results reveal relevant differences between consumers and commercial customers regarding their

Figure 1
Perception of Sunset's CSR practices

Consumidores

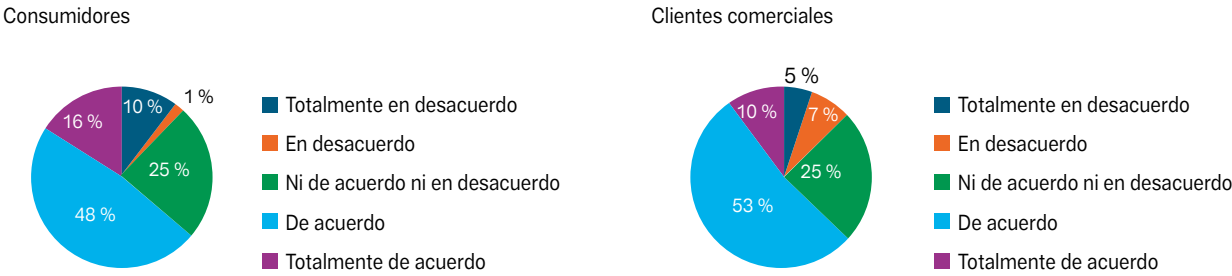


Clientes comerciales



Note. Obtained from surveys administered to consumers..

Figure 2
Sunset's socially responsible corporate image (commercial customers)



Note. Obtained from surveys administered to commercial customers.

awareness of the social responsibility practices of the Sunset brand. In the case of commercial customers, 88% stated that they were familiar with the CSR actions implemented by the company, evidencing more direct and effective communication with this stakeholder group; only 13% indicated that they were not informed about them.

In contrast, among final consumers, a more dispersed perception was observed: 49% considered that the brand does engage in CSR practices, while 13% stated that it does not, and 36% remained neutral. This variability suggests that, although the company adequately communicates its initiatives to commercial customers, it still faces significant challenges in increasing the visibility, clarity, and consistency of its communication with final consumers, in order to strengthen a more positive and consistent perception of its socially responsible actions.

Both stakeholders:

Question 2. Do you consider that Sunset reflects the image of a socially responsible company?

It is noteworthy that both stakeholders considered that they “agreed” and “strongly agreed” that the company reflects a socially responsible image, with

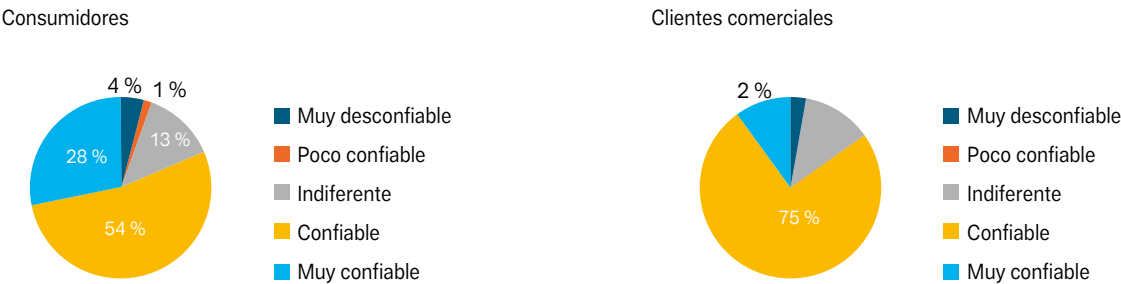
64% of consumers and 63% of commercial customers expressing this view. However, in both segments, 25% indicated a neutral position, while a smaller percentage stated that they “disagreed” and “strongly disagreed,” accounting for 12% among consumers and 13% among commercial customers. This suggests that the majority of respondents have a positive perception when evaluating this characteristic of the brand.

Both stakeholders:

Question 3. To what extent do you consider that the Sunset brand reflects a reputation for trustworthiness?

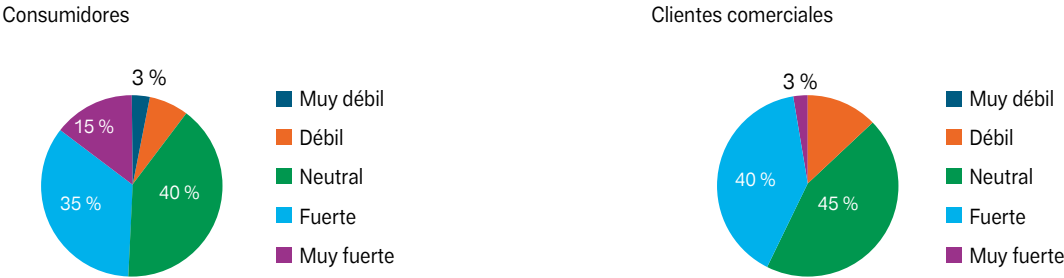
Regarding whether the Sunset brand reflects a reputation for trustworthiness, the respondents considered that they “agreed” and “strongly agreed,” with 82% of consumers and 85% of commercial customers expressing this view. Meanwhile, a smaller percentage indicated that they were “indifferent” in both stakeholder groups, accounting for 13%, while a lower percentage considered the brand “somewhat untrustworthy” or “very untrustworthy”: 5% of consumers, and only 3% of commercial customers considered the Sunset brand to be very untrustworthy. These results suggest that the brand has managed to build a solid reputation for trustworthiness among its main stakeholders, which is an important asset for its positioning and competitiveness in the market.

Figure 3
Sunset's reputation for trustworthiness



Note. Obtained from surveys administered to commercial customers and consumers.

Figure 4
Effectiveness of Sunset's CSR communication (consumers)



Note. Obtained from surveys administered to consumers.

Both stakeholders:

Question 4. How do you evaluate the communication regarding the CSR actions carried out by the Sunset company?

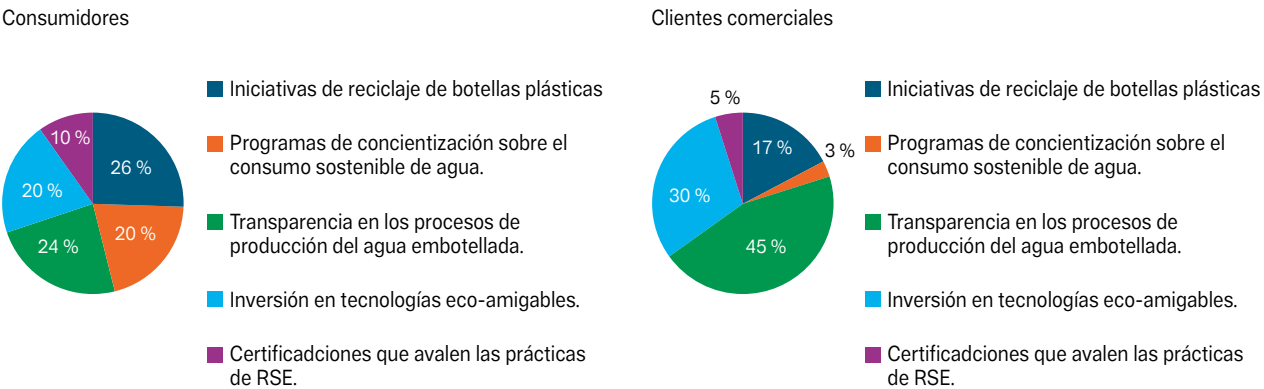
A difference in perception between consumers and commercial customers is evident. While the majority of consumers (50%) consider CSR communication to be "strong" or "very strong," commercial customers show a more neutral perception (45%) and even a more critical one, as 13% rate it as "weak." This discrepancy may be due to the fact that commercial customers have a closer and more demanding relationship with the company and therefore have a more rigorous perspective on the effectiveness of CSR communication. Therefore, it would be important for Sunset to improve and align its communication regarding its CSR commitment across all its stakeholder groups.

Both stakeholders:

Question 5. Which of the following CSR practices do you consider that Sunset could implement or strengthen?

It was found that both stakeholder groups agree that transparency in bottled water production processes is an important CSR practice that could be implemented for the brand, accounting for 45% among commercial customers and 24% among consumers. However, consumers place greater priority on bottle recycling, at 26%, whereas commercial customers place greater emphasis on investment in environmentally friendly technologies, at 30%. These differences in perceptions and expectations between both stakeholder groups should be taken into consideration by Sunset when designing and implementing its CSR strategies, in order to more effectively address the concerns of its main stakeholders.

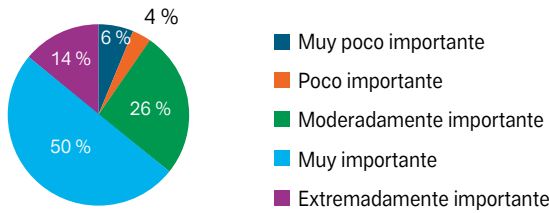
Figure 5
CSR practices suggested for Sunset (commercial customers)



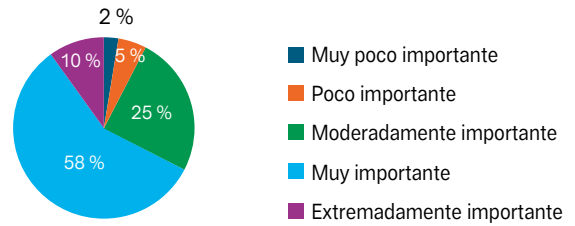
Note. Obtained from surveys administered to commercial customers.

Figura 6
Impact of Sunset's CSR on the decision to do business

Consumidores



Clientes comerciales



Note. Obtained from surveys administered to commercial customers.

Consumers:

Question 6. Do you consider that the CSR of the Sunset brand of Aquatronix Cía. Ltda. is a key factor in your decision to do business with the company?

Based on the data obtained, it was determined that commercial customers considered CSR to be a key factor and highly valued by the majority when making the decision to do business with the company, with 58% expressing this view, while 10% of respondents considered it "very important" and "extremely important." This indicates that Sunset should maintain and even further strengthen its CSR practices, as these have a direct and significant impact on the decision of its commercial customers to establish and maintain business relationships.

Interview results

Additionally, the current owner of Aquatronix Cía. Ltda., Zoila Fariás Aveiga, was considered a key informant for the interview, due to her direct knowledge and experience regarding the CSR initiatives implemented by the organization.

When asked about the ways in which the business integrates CSR practices into its operations and processes, the owner stated that they do so through strategic partnerships with military organizations and social assistance organizations by delivering bottled water to communities during emergencies and natural disasters. On the other hand, the owner also indicated that they have implemented a recycling and reuse system for water used in production processes.

When further asked about the CSR initiatives that have been implemented in the business, she mentioned a program for the rescue and care of stray animals, through which they are provided with shelter, sterilization, and adoption by employees' families. Likewise, fruits and vegetables produced in the gardens on the factory premises are provided to workers, promoting healthy eating.

Regarding her perception of the importance that stakeholders attach to CSR practices, the owner stated that some value and actively support these efforts, while others still prioritize factors such as price and quality over social responsibility.

DISCUSSION

The results of the study show how CSR influences the perception and corporate image of Aquatronix Cía. Ltda., and reveal both similarities and contrasts with the findings reported in the literature. Consistent with the position put forward by Payano (2021), CSR contributes to strengthening key attributes such as credibility, trust, and transparency, which is partially reflected in the perception that stakeholders have of the Sunset brand. However, this relationship is not homogeneous among consumers and commercial customers, an aspect that can be interpreted through stakeholder theory, which states that each group experiences the company from different positions and with different expectations (Freeman, as cited in Palacio, 2020).

In contrast to the perspective of broad and effective CSR dissemination, the results show a significant perceptual gap: while 88% of commercial customers stated that they were familiar with CSR actions, only 49% of final consumers perceived such practices. This difference is consistent with Ramos and Valle (2020), who maintain that strategic communication is essential to ensure that CSR initiatives reach all audiences clearly. In fact, consumers indicated that they obtain information mainly through social media and personal references, evidencing the lack of a formal communication system, as also mentioned by the owner in the interview. This contradicts the recommendation of Jaimes et al. (2021), who state that CSR should be managed through structured processes that ensure organizational transparency and consistency.

Regarding corporate image, consumers and commercial customers positively valued attributes such as quality and honesty, although they identified weaknesses in social and environmental responsibility and transparency. Consistent with Lalaleo et al. (2023), these components are decisive in trust and purchasing decisions, which explains why 50% of consumers and 58% of commercial customers consider that CSR influences their decision when purchasing products or maintaining business relationships. This finding also coincides with the position put forward by Morales (2019), who argues that corporate image strengthens customer loyalty and business positioning when it is aligned with socially responsible behavior.

On the other hand, in contrast to Ecuadorian companies that have achieved high levels of recognition for their CSR practices—such as Grupo Nobis and Corporación Favorita—(Mendoza and Loo, 2023), Aquatronix Cía. Ltda. is at an initial stage, with specific initiatives such as water donations during emergencies, but without an integrated social or environmental management system. This contrast reveals an important opportunity for the company to strengthen its actions and move closer to more formal standards, such as those promoted by ISO 26000, which emphasize consistency, transparency, and sustainability as pillars of CSR (Alonso, 2023).

Finally, the intention to implement projects focused on recycling and packaging management represents progress aligned with the current trend of companies seeking to integrate sustainability criteria into their strategy, which is consistent with the position put forward by Castro et al. (2024), who emphasize that CSR requires the active participation of *stakeholders* to achieve a real impact. In this regard, the results demonstrate the need to strengthen communication, consolidate strategies, and orient initiatives toward an integrated system that makes it possible to improve public perception and strengthen the company's corporate image in the market.

CONCLUSIONS

The results of the research show that the CSR strategies of Aquatronix Cía. Ltda. are perceived differently among its stakeholders. While commercial customers have a higher level of knowledge and recognition of these practices, final consumers show a lack of awareness and dispersed perceptions, reflecting weaknesses in the communication and dissemination of CSR actions. Likewise, although the "Sunset" brand is positively valued for attributes such as quality, trust, and innovation, it has limitations in its association with social and environmental responsibility, which affects its corporate image.

Based on the stated objective, it is concluded that the implementation of formal CSR strategies, especially those focused on the environmental sphere, represents a key opportunity to strengthen brand perception and improve its competitive positioning. In this regard, CSR

represents not only an ethical commitment but also a strategic element that influences customers' purchasing and loyalty decisions. Therefore, its proper management and communication will make it possible to generate a stronger and more sustainable corporate image over time.

Recommendation

It is recommended to emphasize research development focused on issues related to CSR in local businesses and companies, with the aim of raising greater awareness and promoting the implementation of CSR strategies that strengthen corporate image. The incorporation of responsible practices into organizational philosophy will allow companies not only to improve their reputation but also to consolidate sustainable relationships with their stakeholders and contribute to the social and environmental development of their surroundings.

Likewise, it is suggested that Aquatronix Cía. Ltda. design and implement formal CSR strategies, especially in the environmental area, such as recycling programs and awareness campaigns on the responsible use of resources. Similarly, it is essential to strengthen communication channels to effectively disseminate these actions, thereby achieving greater visibility and recognition among final consumers, which will contribute to improving the company's positioning and competitiveness in the market.

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MARA, WRMP: conception and design of the article, data collection
MARZ, MMHC: statistical advice and data analysis and interpretation
MYEA: article writing, discussion, and final review of the article

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