DETERMINANTS AND IMPACT OF THE CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: EVIDENCE FROM UAE BANKS: ISLAMIC VERSUS CONVENTIONAL

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In the recent years, the listed companies have known a growing pressure to disclose their Corporate Social Disclosure (CSR) information in order to provide sufficient and adequate information about their compliance with the social standards. The annual report and the websites are considered to be as the most important sources of information providing several kinds of information about the company (qualitative and quantitative, financial and non-financial, current and future, actual and prospective). In the context of emerging market, we conduct this research with the objective of measuring the degree of CSR disclosure, identifying its relevant determinants and then examining its impact on the banking performance by differentiating between the Islamic and Conventional banks. In fact, this work aims to measure the degree of CSR disclosure in annual reports and websites and examine its impact on the banking performance of Islamic and conventional banks listed on the UAE financial markets for the period 2003-2013. To our knowledge, there is no single research conducted in UAE about the significant impact of the relevant determinants of the CSR, therefore, our research provides the first insight regarding this topic.

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