

Assessment of the Impact of CSR on the Business Performance of Australian Banks

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Abstract : The purpose of this research is to assess the performance and impact of CSR on business in the banking sector in Australia by applying the financial indicators of 20 ASX banks for the period from 2016-2017. The authors carried out CSR assessment in several stages of research: 1) gathering the nonfinancial and financial indicators of 20 ASX listed banks (available were only 16) from the annual reports of Australian banks for 2016 and 2017; 2) calculation of bank performance indicators using such financial indicators as return on assets (ROA), return on equity (ROE), efficiency ratio and net interest margin; 3) analysis of financial data using cross-sectional regression and answers to the research questions. Based on the obtained research results, the authors obtained answers to the initially raised research questions and came to a conclusion that Q1 - Insignificant positive coefficient result - slight positive relationship between CSR disclosure and business performance 2016; Q2 - Insignificant negative coefficient result - slight negative relationship between CSR disclosure and business performance 2017; Q3 - Insignificant positive coefficient result - slight positive relationship between CSR disclosure and business performance.

Keywords : Australia, banks, business performance, CSR

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