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A WEB EXAMINATION OF CSR ENGAGEMENT BY GEOGRAPHICALLY BOUNDED CREDITS UNIONS IN AUSTRALIA

Dr Dianne McGrath

Charles Sturt University, Australia

dmcgrath@csu.edu.au

ABSTRACT

Corporate Social Responsibility Reporting (CSR Reporting) is the term used to represent the process of

recording and communicating the social and environmental impacts resulting from the organisation's

economic actions, along with the financial performance, to particular interest groups in society (Gray,

Owen, & Maunders, 1987; Mathews, 1985).

An assumption is made that a CSR strategy has been adopted by Credit Unions by virtue of the implicit

goals of the credit union movement. The project discussed in this paper reports on trends over the past five

years, post the global financial crisis, in respect to the adoption and reporting within the context of a sample

of geographical focused credit unions.

Keywords: social accounting, credit union, Corporate Social Responsibility, CSR

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