

**Sustainability and WEB-BASED Corporate Social Responsibility Disclosure: Could Machine learning Models explain the impact on Bank's Cash Holding (An empirical analysis on top world Islamic and non-Islamic banks) [Abstract only]**

KOTB, Elhassan, EL FAKIR, Adil <<http://orcid.org/0000-0002-0922-7274>> and RUSSO, Antonella

Available from Sheffield Hallam University Research Archive (SHURA) at:

<http://shura.shu.ac.uk/33106/>

---

This document is the author deposited version. You are advised to consult the publisher's version if you wish to cite from it.

**Published version**

KOTB, Elhassan, EL FAKIR, Adil and RUSSO, Antonella (2023). Sustainability and WEB-BASED Corporate Social Responsibility Disclosure: Could Machine learning Models explain the impact on Bank's Cash Holding (An empirical analysis on top world Islamic and non-Islamic banks) [Abstract only]. In: Advanced Technologies and Intelligent Systems for Sustainable Development, Marrakesh , Morocco, 15-17 Nov 2023. (Unpublished)

---

**Copyright and re-use policy**

See <http://shura.shu.ac.uk/information.html>

# Sustainability and WEB-BASED Corporate Social Responsibility Disclosure: Could Machine learning Models explain the impact on Bank's Cash Holding (An empirical analysis on top world Islamic and non-Islamic banks)

Elhassan Kotb <sup>1, @</sup>, El Fakir Adil <sup>2, \*, @</sup>, Antonella Russo <sup>3, @</sup>

**1** : Elhassan Kotb (A PhD fellow at the Department of Business Studies and Economics, University of Naples, Napoli, Italy.)

**2** : Adil EL Fakir (Senior Lecturer in Finance , Sheffield Hallam University)  
*Sheffield Business School - Royaume-Uni*

**3** : Antonella Russo (Professor of Accounting , University of Naple)

\* : Corresponding author

## Abstract

The current study aims to explore the impact of the quality and quantity of web-based Corporate Social Reporting Disclosure (CSR<sub>D</sub>) on corporate cash holdings in the context of top global Islamic and non-Islamic banks. To do So we use regression analysis through the Pearson Rank correlation and apply three machine learning models ( ML regression , KNN(1,5), and SVM).

Our Sample has taken into consideration Sustainability and Corporate Social reporting disclosure parameters of 100 conventional banks and 92 Islamic banks.

We found empirical evidence that the quantity and quality Web based CSR<sub>D</sub> had no significant impact on the Cash holdings of both type of banks. This implies that there are other factors other than the CSR<sub>D</sub> factors that dictate the level of the cash holdings that banks would preserve.