

Abstract In this article, we explore the relationship between corporate social responsibility (CSR) and earnings management (EM). Our CSR index, using KLD data, incorporates information from the following issue areas: the community, corporate governance, diversity, the product, employee relations, the environment, and human rights. Results show that more socially responsible firms have higher quality accruals and less activity-based EM, both of which impact financial reporting quality.

- Content Type Journal Article
- Pages 1-11
- DOI 10.1007/s10551-011-0921-y
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- Journal [Journal of Business Ethics](#)
- Online ISSN 1573-0697
- Print ISSN 0167-4544

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