

# The Effect of Social Responsibility on Earnings Quality

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**Abstract** Corporate Social Responsibility (CRS) is sensitive and significant issue in recent years and consider as a major factor in the survival of any organization. The concept of corporate social responsibility in recent years due to the growth of NGOs, protest movements against corporate power, social awareness, development of capital markets, financial and moral development corporations, and disgraces the large firms, the switch to dominant paradigm office space company. Therefore, this study aimed to determine the effects of social responsibility on the quality of listed in Tehran stock exchange is done. Sample of this study is limited to companies listed in Tehran Stock Exchange for the 106 companies in terms of time, including the territory of five years the beginning of the period of financial year 1388-1393. Sampling done based on Systematic elimination and for all estimates have been used EViews8 software. This study is, Practical Research and has Deductiveinductive approach and Solidarity belongs to regression analysis. Disclosure Social Responsibility consider as a bridge between business units and stakeholders. The results of the analysis showed that hypothesis; Between social responsibility and quality Companies Listed in Tehran Stock Exchange has a significant relationship. **Keywords:** social responsibility, quality of earnings, Tehran Stock Exchange

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