



**CORPORATE SOCIAL RESPONSIBILITY REPORTING:
EVIDENCE FROM ENVIRONMENTALLY SENSITIVE INDUSTRIES IN
THE USA**

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Abstract: This study focuses on corporate social responsibility (CSR) and seeks to identify the quality of CSR reported disclosures of US environmentally sensitive industries, including oil and gas extraction, mining (except oil and gas), support activities for mining, utilities, food manufacturing, beverage and tobacco product manufacturing, paper manufacturing, petroleum and coal products manufacturing, chemical manufacturing, and fabricated metal product manufacturing. The study also examines the association between the quality of reported CSR information and the cost of equity. Using a Global Reporting Initiative (GRI)-based scoring index, we have found that companies with a high CSR degree, such as those with main business products carrying harmful or negative attributes for human health or society, with high consumer visibility or with intense competition, are likely to report a higher CSR score. Companies that disclose CSR information of high quality tend to be larger and