

**Title:** The Effect of Board Size and Board Composition on Firms Corporate Environmental Disclosure: A Study of Selected Firms in Nigeria.

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**Abstract:** Environmental problems have become major headlines due to the negative effects they bring to the stability of the ecosystem. Thus, the increased awareness of social responsibility or, specifically, environmental concern is now a challenge facing the corporate world. Hence this study tests whether board size and board composition have any association with the level of firms' corporate environmental disclosure in annual reports. To achieve the objective of this study, a total of 40 listed firms on the floor of the Nigerian stock exchange market were used. Also, the study critically developed and utilized the Kinder Lydenberg Domini (KLD rating scheme to analyze the level of corporate environmental disclosure made by firms in their annual reports for the period 2006-2010. In addition, the simple regression analysis was used to test the research propositions as stated in the study. However, empirical findings from the study reveal that while board size has a significant negative relationship with the level of corporate environmental disclosure; board composition on the other hand has a significant positive relationship with the level of firms' corporate environmental disclosure in the annual report.

**Keywords:** environmental disclosure; stakeholder theory; agency theory; resource dependency theory