

**Title:** An Examination of the Relationship between Management Ownership and Corporate Social Responsibility Disclosure: A Study of Selected Firms in Nigeria

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**Abstract:** This study investigates of the relationship between management ownership and the level of corporate social responsibility disclosure of listed firms in Nigeria. Using the judgmental sampling technique, a total of 35 listed firms were selected for this study. Also, the annual reports for the periods 2006-2010 was utilized as the main source of data collection for the selected firms. In addition, the simple regression analysis was employed as a statistical technique for analyzing the data collected. The paper revealed that managerial ownership structure has a significant positive impact on the level of corporate social responsibility disclosures among firms. The paper therefore calls for the encouragement of more managerial investors to participate in the ownership of firms, since it would encourage them to participate more actively in monitoring and aligning management and pushing them to change to better ways in achieving higher standard of corporate social performance.

**Keywords:** Social Responsibility, Disclosures, Management ownership, Environmental