

Title: Corporate Social and Environmental Disclosure in Nigeria: A Comparative Study of the Building Material and Brewery Industry

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Abstract: This study investigates the level of corporate social environmental disclosure among listed companies in the brewery and building material industry in Nigeria. The corporate annual reports for the periods 2004-2008 were utilized as our main source of secondary data. While the content analysis technique was used as a basis of eliciting data from the annual report, the student t-test statistics was used in the process of analysing if there was a significant difference in the level of corporate social environmental disclosure between the sampled industries. The paper as part of its findings revealed that there is a significant difference in the level of corporate social environmental disclosures between the selected industries. The paper therefore concludes that corporate social environmental disclosures among the selected listed companies is basically very low and still at its embryonic stage. The paper therefore recommends that corporate social environmental disclosure themes and evidence must be established to provide foundation for improving environmental information disclosures among companies.

Keywords: Corporate social environmental, Brewery, Building material, Annual reports, Industry