

**CORPORATE DIVERSITY AND CORPORATE SOCIAL ENVIRONMENTAL
DISCLOSURE IN NIGERIA**

BY

OZORDI, EMMANUEL EBUBECHUKWU

16PAA01294

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A DISSERTATION SUBMITTED TO THE DEPARTMENT OF ACCOUNTING,

COLLEGE OF BUSINESS AND SOCIAL SCIENCES,

COVENANT UNIVERSITY, IN PARTIAL FULFILMENT OF THE

REQUIREMENT FOR THE AWARD OF A MASTER OF SCIENCE (M.Sc.)

DEGREE IN ACCOUNTING

COVENANT UNIVERSITY,

JUNE 2018

DECLARATION

I, Ozordi, Emmanuel Ebubechukwu hereby declare that this M. Sc dissertation is based on a study undertaken by me in the Department of Accounting, College of Development Studies, Covenant University, Ota, Ogun State.

To the best of my knowledge, the work presented in this dissertation is original except as acknowledged in the text. All sources used in the study have been cited and no attempt has been made to project the contributions of others as my own. Also, the material has not been submitted, either in whole or in part for a degree in this or any other university.

Ozordi, Emmanuel

.....
Signature & Date

CERTIFICATION

This is to certify that this study is an original research work carried out by Ozordi, Emmanuel Ebubechukwu of the Department of Accounting, College of Development Studies, Covenant University, Ota.

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Signature & Date

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Signature & Date

DEDICATION

This study is dedicated to the Almighty God, who has given me the strength, grace, wisdom and inspiration for the successful completion of this study. Unto thy name O Lord be all the glory.

ACKNOWLEDGEMENTS

Any accomplishment in life requires the effort of many people and this work is not different. First and foremost, my special gratitude goes to the almighty God who made everything possible in His own time because His mercy is without bounds. Lord, may your Name alone be glorified.

I am deeply indebted to my supervisor—Professor O.R Uwigbe whose motherly advice and constructive criticisms caused me to strive towards excellence. Your amiable nature of hard work has made this research work a great success. I thank you ma for your talent, support, encouragement, feedback and creative ideas. You demonstrated a depth of love of an uncommon kind from the beginning to the end. It could not have been better. May God continue to bless the works of your hands richly.

I wish to deeply appreciate and acknowledge the Chancellor of Covenant University, Dr. David Oyedepo for the privilege of learning at your feet through whom God provided the platform for me to realize my dreams. I thank you sir, for your wisdom and guidance. Thank you for creating the enabling environment of conducive learning at Covenant University. My deep sense of appreciation also goes to the Management of Covenant University. Also, I want to appreciate the Management and Board of Regent of Covenant University starting from the vice-chancellor, Professor A.A.A Atayero whose power of oratory and commitment to details is legendary. I admire you, sir. My thanks also go the Deputy Vice Chancellor; Professor Shalom Nwodo- your encouragement is greatly appreciated. I also appreciate the Registrar, Dr Olumuyiwa Oludayo thank you ma for your sincere leadership styles.

My special thanks go to my Head of Department, Prof. (Mrs) Uwigbe Olubukunola Ranti for her outstanding and focused leadership. Thank you for being an effective go-between and ensuring that the department is esteemed by all. Ma, thanks for your support and encouragement. I also thank my Lecturers in the Department of Accounting for their love and respect. They include Prof. Uwigbe Uwalomwa, Dr. (Mrs) Adetula Dorcas, Dr. Fakile Adeniran, Dr. (Mrs) Obigbemi Imoleayo, Dr. Adeyemo Kingsley, Dr. Ben-Caleb Egbibe, Dr Faboyede Olusola, Miss. Nwobu Obiamaka, Dr. Efobi Uchenna, Mr. Olusanmi Olamide, Miss Okougbo Peace, Mrs. Oluseyi Oyedayo, Mrs Owolabi Folashade, Mr Osariemen Asiriwa.

I wish to express my deep thanks to the Dean of the College of Business and Social Sciences—Professor P.O Alege for his calming influence and brilliant communication ability. I have benefitted immensely from your positive attitude and willingness to help even when things seem hectic. Thank you sir for being a coach, a powerful influence and a great mentor from afar.

I owe a debt of indescribable magnitude to my parents, Mr. and Mrs. Ozordi for all the time, money and prayers that they have being investing, in making me understand and appreciate the value of qualitative education. I really appreciate your genuine advice, support and undeniable love. You will live to reap the fruits of your labour. I am especially indebted to siblings (Goodness, Deborah and Esther Ozordi) for the fun you put in my life and your continuous support. You are the best siblings anyone could ask for. My sincere gratitude is also expressed to (Miss Abigail Godwin) and (Mr. Osariemen Asiriwa) who assisted me in analyzing the data for this study. May God continue to bless you and keep you in good health.

Finally, special thanks to my classmates, especially those who assisted me immensely in this research work. I enjoyed working with you and thanks for all the love you have taught me. To the entire 2017/2018 set of Postgraduate student, it has been an honor being a part of you. My appreciation will be incomplete without appreciating my colleagues. Thank you all for your contribution to this work.

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ABSTRACT

This study examined the impact of corporate diversity on corporate social environmental disclosure of registered firms in Nigeria. The study considered firms with high producing capacity and environmental impact. A total of 54 firms, however 30 firms were selected using purposive random sampling spanning the period 2012-2016. Content analysis technique was engaged to ascertain the extent of corporate social environmental disclosure, the study adopted the following variable (board size, foreign directors, gender, and independence of the board) as measure for corporate diversity. Findings from the study revealed that board size and foreign director has a significant positive influence on the extent of corporate social environmental disclosure of the selected firms. On the other hand, the presence of board independence and gender had an insignificant positive and negative influence on corporate social environmental disclosure respectively. Thus, the study recommends that a large and diverse board with experience, expertise would enhance mandatory environmental audit and environmental grievance mechanism report, and if need be establish an ecological committee with adequate female and foreign expert representation, and a community leader on the board who would contribute enormously toward addressing key environmental issues capable of undermining the going concern of the business.