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## An empirical examination of the risk associated with corporate social responsibility disclosures and firms size

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**Abstract:** This paper basically examined the relationship between the size of firms and the level of corporate social responsibility disclosures made by 30 listed companies, across six industries in Nigeria. While the content analysis technique was used as a basis for eliciting data from the annual report/corporate websites of the selected companies, the linear regression method of data analysis was used to investigate the relationship that exist between the size of firms' and the level of corporate social responsibility disclosures among selected listed firms in Nigeria. The paper as part of its findings observed that consistent with existing prior studies; there is a significant positive relationship between the size of firms and the level of corporate social responsibility disclosures among selected firms in Nigeria.

**Keywords:** corporate social responsibility; CSR; disclosures; companies; size; sustainability; Nigeria.

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### 1 Introduction

Concerns about corporate social responsibility (CSR) increasingly permeate the socioeconomic landscape. Government and regulatory debate in developed economies has continued on legislative changes and whether 'triple-bottom' line reporting should be mandated. CSR reporting activity has grown significantly along with criticisms about their substance (Milne et al., 2005). Given the significance of the CSR debate, the equivocal results of prior academic research about the factors that influence CSR

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