**Uwuigbe, U**. (2010): An Empirical Analysis of the relationship between Corporate Social Environmental Responsibility Disclosures and Financial Performance of Listed Firms in Nigeria. *Lapai Journal of Management Science. Vol.1. No. 1 pp. 64-74.* (IBB University Niger State).

Corporate social responsibility as a field has grown exponentially in the last few decades, yet there remains a protracted debate about the legitimacy and value of corporate responses to corporate social responsibility concerns. This paper therefore investigates the relationship between corporate social responsibility disclosures and the financial performance of listed firms in Nigeria. While the annual reports for the periods 2004-2008 was utilized as our main source of data for the sampled listed firms, the multiple regression analysis was employed as statistical technique for analyzing data collected. The paper revealed that corporate social environmental responsibility disclosures are significantly related to return on total assets (ROTA), debt-to-equity ratio (DE) and size.