**Uwuigbe, U. (2011):** An Investigation of the Association between Social Environmental Reporting and the Financial Performance of Firms in Nigeria. *The Nigerian Accounting Horizon; Vol. 4, No. 1, pp.154-164.* (University of Jos)

This study is an empirical investigation of the relationship between firms’ financial leverage and the level of environmental disclosures among the selected firms in Nigeria. The paper revealed that while a positive significant relationship exists between firms’ corporate financial performance and the level of environmental disclosures among selected firms; on the other hand, a significant negative relationship exists between firms’ financial leverage and the level of environmental disclosures. The paper therefore recommends that government as part of their responsibility should put in place policies that will create a good business environment for firms operating in the country.