

**Social Disclosure and Financial Performance of Listed Food and Beverage  
Companies in Nigeria**

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**Being a M.Sc Thesis Submitted to the Department of Management and Accounting,  
Faculty of Management and Social Sciences,  
Lead City University, Ibadan, Oyo State, Nigeria**

**In partial Fulfillment of the Requirement for the Award of Master of Science Degree  
(M.Sc) in Accounting**

**2022**

## Certification

This is to certify that Bihu Beauty Ayon with the matriculation number LCU/PG/001855 carried out this research work titled “Social Disclosure and Financial Performance of Listed Food and Beverage Companies in Nigeria” in the Department of Management and Accounting, Faculty of Management and Social Sciences, Lead City University Ibadan, Oyo State, Nigeria for the award of Master of Science Degree (M.Sc) in Accounting and that this has not been previously submitted.

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**Date**

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**Dr. T. M. Akinbo**  
Head of Department

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**Date**

## **Dedication**

This research work is dedicated to God Almighty and my parents.

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## **Acknowledgement**

It is with a glad heart I give profound gratitude to God Almighty for His infinite mercies, protection, and sustenance throughout the duration of this programme, M.Sc in Accounting at Lead City University.

To the great institute that provide the platform for this degree program, Lead City University, I am forever grateful for giving me the opportunity to study this great course and to consolidate on my academic success.

My profound gratitude goes to my amiable and determined supervisor, Prof. G. E. Oyedokun for his immense contributions, encouragement, suggestions, and painstaking throughout the period of research. Thank you and God bless, your support was great and cannot but be appreciated.

Specifically, my sincere thanks go to the Head of Department of Management and Accounting, Dr Tina M. Akinbo, my appreciation and respect goes to the Dean, Postgraduate School Prof. Afolakemi Oredein, Dr. J. Adewale Adejuwon, Dr. A.O. Onamusi, Dr. O.A. Oladejo, Dr. Olatunde Olaleye, Dr. C.T. Jegede, Mr. A. Taiwo, Mr. M. Ayilara, Miss K.O. Adejuwon, Mrs. O. Adebayo (PG School), I acknowledge your supports, thank you.

I acknowledge with sincere thanks the encouragement of my colleagues, Erinoso Olusayo Mary, Oyedokun Dolapo Micheal and the Bembi's

Special thanks to my beloved parents, Mr, & Mrs. Ayon Halliday for laying a strong academic foundation which has put me on the right path ever since and without their support I wouldn't have such a rest mind in pursuing my academic and professional dreams.

Finally, it is worthy and important for everyone that comes across this study to note that the above-mentioned persons and institutions have assisted in the completion of this study, I also stand responsible for errors and omission if any found in this research work.

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## List of Acronyms

<b>Abbreviation</b>	<b>Meaning</b>
CCI	Corporate Community Involvement
CMI	Community Involvement
CRS	Corporate Social Responsibility
CSRD	Corporate Social Responsibility Disclosure
EMC	Employee Concerns
EPS	Earning Per Share
GRI	Global Reporting Initiative Index
HRP	Human Right Protection
KPI	Key Performance Indicator
PDR	Product Responsibility
ROA	Return on Asset
ROCE	Return on Capital Employed
ROE	Return on Equity