

Title: An Evaluation of Stakeholders and Accounting Teachers' Perception of Corporate Social and Environmental Disclosure Practice in Nigeria.

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Abstract: The paper addresses a significant gap in the Corporate Social Environmental Disclosure literature indicated by the lack of studies that examine non-managerial stakeholder' perception of the practice. Recent calls in the CSER literature have emphasized the importance of giving voice to non- managerial stakeholders groups. This paper adopting the stakeholder theory examined the perceptions of stakeholders' and accounting teachers' toward CSER practice in Nigeria. The study with the aid of charts and the Analysis of Variance, analyzed a total of 80 questionnaires that were administered to accountants of various groups. The paper a part of its finding observed that there was a variation in the perceptions accountants as it relates to corporate social environmental disclosure issues. The paper calls for more pro-active steps on the part of government, accounting regulatory bodies and the academia to wake up to their responsibilities by issuing out policy statements and standards that will make it either voluntary or mandatory for organizations to disclose environmental information as relates to their various corporate perceptions.