



SDI Review Form 1.6

PART 1:

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2013_BJEMT_5147
Title of the Manuscript:	Effect of Firm Size & Profitability on Corporate Social Disclosures: The Nigerian Oil & Gas sector in focus
Type of the Article	Research paper

General guideline for Peer Review process is available in this link:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)

- This form has total 7 parts. Kindly note that you should use all the parts of this review form.



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PART 2: Review Comments

	Reviewer's comment	Author's comment <i>(if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<u>Compulsory</u> REVISION comments	Introduction The relationship between CSR and social disclosure should be provided. The aim and research problem, focusing on the gas & oil sector should be identified more clearly in the introduction. According to the paper's title, it is recommended to reason the choice of gas and oil sector, why CSR disclosure is important in this specific sector. Theoretical part Theoretical part is partially related to the title and the empirical research. CSR conception is one of the driving factors to develop social accounting and reporting. It is recommended to write more about social reporting definitions and importance; to use the same definitions – CSR reporting, disclosure, environmental reporting. For example, in the theoretical part the author uses the “CSR reporting”, in the results and conclusions part – environmental reporting and etc. It is not the same. The literature of CRS definitions is pretty new (e.g. 2010, 2011, 2012). But the theoretical analysis of research about interactions among CSR reporting and firm's size, profitability is quite old – more than twelve years. It is recommended to review the newest research. Actually in the last decade CSR reporting was very active, and there is newer research.	We agree. This has been taken care of in the body of the work



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	Research methodology Research methods are suitable enough. There is a lack of sufficient details of the provided process so that another researcher is able to reproduce the experiments described. It is not clear how the content analysis was carried out in annual reports. The question is not about the counting of words, but about the determination of CSR information, which is still not consistent in the scientific literature and practice. Research results and discussion The data are well controlled and robust. Authors provide relevant and current references during discussion. However, there are hypothesis in the results part, but there are no clearly formulated hypothesis in the text earlier. Discussion is based on actual facts. However, the effect of company's origin is investigated in the research results, but there is no theoretical background and hypothesis earlier in the text. Statistical analysis has been sufficient and appropriate. Conclusion Conclusions are partially related to the title and empirical research, because there are no implications about social disclosure in oil and gas sector. References The author "Krejcie" was not found in the paper's text. It is recommended to review if all references are cited relevant in the text.	
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Minor REVISION comments		
Optional/General comments	In general, the topic of CSR reporting is not new, but it is still pretty relevant in developing economies. The part "2.4. Stakeholder theory" is not very relevant in this article, because interaction among CSR reporting and firm's size and profitability are investigated. In the abstract it is written "Sample of fifty quoted companies was randomly selected for the study". In the research methodology part "A sample of 30 companies was selected using the simple random sampling technique." It sounds confusingly. Unclear order of references: not in alphabetical order, but somehow otherwise.	We do not agree. Reason being that the stakeholder theory motivates CSR. Otherwise, companies will be obsessed with profitability without recourse to the role of other stakeholders.