

## OWNERSHIP STRUCTURE AND QUALITATIVE INFORMATION DISCLOSURES IN NIGERIAN QUOTED COMPANIES

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### ABSTRACT

*This study investigates ownership structure and qualitative information disclosures in Nigerian quoted companies. This study is a longitudinal in nature covering time frame of five years (2014 to 2020). A total of 169 companies quoted on Nigerian Exchange Group constituted the population, while 119 companies formed the sample size. It employed content analysis of the sampled companies and historical data were obtained from annual financial statements and reports. Data collected were analysed using descriptive statistics, correlations matrix and panel least square regression. This study found that ownership concentration and foreign ownership have significant and positive relationship with qualitative information disclosure among quoted companies in Nigeria; government and institutional ownership have non-significant but positive relationship with qualitative information disclosure; while managerial ownership has no significant and negatively related with qualitative information disclosure among quoted companies in Nigeria. Therefore it is recommended that various ownership in the firm should encourage qualitative information disclosure among quoted companies in Nigeria for the interest of stakeholders.*

**KEYWORDS:** *Qualitative Information Disclosure, Ownership Structure, Management, Stakeholders, And Governance.*

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