

## Abstract

The purpose of this study was to determine the effect leverage on social-environmental responsibilities disclosures in Annual financial reports of Kenyan listed firms. Descriptive research design was used and secondary data was collected from 2009 to 2018 annual reports of 45 companies listed prior to 2009. Content analysis was used to determine the quality of disclosure guided by Global Reporting Initiative index. Using random regression analysis the study showed that leverage were positively significant disclosure of social environmental responsibilities information on financial reports of Kenyan listed firms. This study deviates from previous studies done in Kenya by exploring one factor of leverage and extends the quality score from just 0 and 1 to 0 to 3 to measure quality. This study informs the need for companies in Kenya to voluntary disclose social environmental issues in their financial reports to attract capital providers and to contribute the understanding of determinant of leverage on SER in theory and practice from its findings.