

Division of Accounting, Finance and Economics  
Dundee Business School  
University of Abertay Dundee  
DD1 1HG  
Dundee  
United Kingdom

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The Editor-in-Chief  
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Dear Sir/Madam

Please, find enclosed our coauthored manuscript entitled “**Time-series cross-sectional environmental performance and disclosure relationship: Specific evidence from a less-developed country**” which I am submitting for consideration of possible publication in the *IJAES*.

The paper relies on ‘Vulnerability and Exploitability’ framework to provide explanations for the nature of the relations between gas flaring-related carbon emission performance and two forms of its disclosure by large corporations in a less developed country. Ultimately, our study submits new insights into legitimacy theory and voluntary disclosure theory using specific empirical evidence on gas flaring-related environmental performance and disclosure from the Nigerian oil and gas industry. The study connects the voluntary and legitimizing disclosure practices, regarding carbon emission due to gas flaring, to the vulnerability and exploitability of Nigeria as a less-developed country

I thank you most sincerely for your anticipated consideration of the manuscript.

Yours sincerely,

Aminu Hassan, PhD.  
Lecturer in Energy and Environmental Accounting  
Phone: +447586090940  
Emails: [a.hassan@abertay.ac.uk](mailto:a.hassan@abertay.ac.uk)