Environmental Cost Disclosure and Financial Performance of Listed Oil and Gas Firms in Nigeria

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ABSTRACT

The study investigated environmental cost disclosure and financial performance of oil and gas companies listed on NSE for the period of 2008 to 2019. The study specifically examined the impact of environmental cost disclosure, which includes waste management costs and pollution control costs, using return on assets as proxy of financial performance. The study adopted the ex-post facto research design and the data was sourced from the companies’ annual audited financial reports and Department of Petroleum Resources (DPR) for the period from 2008 to 2019. The panel data regression technique was applied in estimating the study’s parameters. Findings showed that employee health and safety costs have a negative and significant relationship with return on assets of oil and gas companies in Nigeria and also no significant relationship with return on equity. The study therefore concluded that environmental cost disclosure has a significant but mixed effect on the financial performance of oil and gas companies listed on the NSE for the period.

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Based on the findings, it was therefore recommended that management of oil and gas companies in Nigeria should provide and maintain workspaces, machinery, and equipment, as well as apply work practices that are as safe and risk-free as is reasonably practical, and improve return on equity and return on asset. They should take reasonable precautions to guarantee that chemical, physical, and biological substances and agents under their control pose no health risk when proper precautions are adopted. Also, give managers and staff the required instructions and training, taking into account the functions and capacities of various groups of personnel.

Introduction

The expectations of managers by the stakeholders are on the increase, organizations are expected to change their operations with the change in the environment so as to influence the financial performance positively. The financial performance of an entity relates to the resultant effect of the operations undertaken by that entity in relation to its economic resources and claims against those resources in a given period. If the resultant effect is positive, the entity is making good financial performance; if it is negative, it is otherwise. Financial performance is a general measure of how well a firm uses its resources to generate profits and can be measured using accounting measures of profitability and liquidity (Gatimbu & Wabwire, 2016). In a broader sense, financial performance refers to the degree to which financial objectives are met. It is the process of measuring the result of a firm’s policies and operations in financial terms (Yahaya & Lamidi, 2015). Business practices have so many effects on the environment. In Nigeria, the oil and gas industry is one of the industries that has generated a lot of public outrage about environmental concerns. Despite the fact that they are a major source of revenue to the country, their actions are often associated with severe health implications and environmental degradation, which have been causing distressing social disputes and troubling some multinational companies’ economic activities (Uwaoma & Ordu, 2016).

As the world focuses on ethical business practices, investors and creditors are very sensitive to the financial details that can be derived from the company’s financial ratios because they guide them in making the best investment decisions. For instance, the liquidity ratio shows the company’s ability to pay-off short-term obligations; the leverage ratio indicates the capital structure of the company with the ratio of non-current liabilities to equity. Besides, the financial history of the last few years also indicates the trend of a company, which is important to influence decisions. On the contrary, in the case of disclosing non-financial information, there is no legal obligation. Therefore, it is merely dependent on the management philosophy. Along with financial information, non-financial information like economic, social, and environmental performance enriches stakeholders’ perceptions of the responsibilities of an entity. At present, the financial performance of an organization is not only the single parameter to understand how it is doing, rather the contributions toward preserving and upgrading the environment, (Belal et al., 2015).

Communal unrests involving multinational oil companies and the host communities of the Niger-Delta region are largely due to the fact that the abundance of nature bestowed on this geographical area has gradually metamorphosed into an instrument of pain, poverty, and squalor. The Niger Delta region of Nigeria has therefore assumed a central position in extreme socioeconomic problems requiring multidimensional strategies to ensure sustainable development since the adverse effects of oil spillages, gas flaring, and continuous acquisition of farmlands to sustain the activities of the oil industries are irreparable. At the root of these challenges is the question of corporate social responsibility. The main problem is poor infrastructural development and the perceived non-responsiveness of the government to...
the friction caused by constant interfaces between these oil multinational corporations and their host communities. The reality appears to be that while the oil industries prosper and grow with their personnel, who are mostly not indigenes of the host communities, living in affluence, the indigenes of these host communities, whose environment has been constantly polluted, live in abject poverty with very few of them having the opportunity to occupy meaningful positions in these companies, while the majority are at best engaged as casual or non-managerial staff. This has led to the recurrent calls for resource control, restructuring of the structure, review of the derivation formula, and more recently, demand by the Niger Delta indigenes for the allocation of oil blocks, which up till now appeared to be the exclusive preserve of the Northerners (Jeremiah, 2017).

Environmental accounting involves the identification, measurement and allocation of environmental costs, and the integration of these costs into business and encompasses the way of communicating such information to companies’ stakeholders. In this sense, it is a comprehensive approach to ensure good corporate governance that includes transparency in its societal activities. Also, environmental accounting helps firms disclose to the outside world their ability to be environmentally friendly (Arong et al 2014).

It has become a dynamic area that requires immediate attention due to a lack of understanding of environmental costing concepts and techniques. Nwaiwu and Oluka, (2018) buttressed that financial statements cannot be expected to offer a true and fair view of business when environmental challenges and actions are not reported. Ethical investors, on the other hand, will only invest in ethical enterprises and, as a result, will be on the lookout for these ethically responsible companies. Therefore, ethical companies have a marketing advantage if they strategically position themselves environmentally. The difficult processes involved in evaluating environmental remedies for environmental humiliation where environmental expenses are present are equally significant. There is currently no accounting standard for accounting consideration of these specific issues. Many organizations have released recommendations on these concerns, including the International Chamber of Commerce, the Japanese Industry Association, the Chemical Manufacturing Association, and the Inter-governmental Working Group of Experts on Accounting and Reporting Intimation Standards. Various organizations have also established recommendations on environmental reporting. However, these guidelines are only advisory in nature and not mandatory.

The movement towards environmental reporting has therefore become particularly obvious within both developed and developing nations due to demands from stakeholders and other interested parties for information regarding corporate social and environmental responsibility, Guthrie et al (2006). Williams (1999) in his study observed that investors and other stakeholders are demanding more for the disclosure of a company’s environmental information. This is because of their concerns about the magnitude of costs and liabilities associated with environmental issues and also, its impacts on various investors’ decisions and the activities of other stakeholder groups. A problem therefore arises when insufficient environmental information is disclosed to enable users to make meaningful investment decisions. In other words, where the information that is provided is less than users’ requirements, an expectation gap therefore arises.

Amahalu et al. (2018) buttress that the environment has a long history of being regarded as unrelated to the economic system. For decades, industries have ignored the impact of their activities on the natural and social environments in which they operate, unless it has direct financial consequences. However, corporate disregard for negative externalities resulting from the pursuit of economic goals, as well as numerous environmental violations by corporations (e.g., Royal Dutch/Shell Brent Spar dumping and
Ogoni crises in 1995 and BP’s Gulf of Mexico rig explosion in 2010), have resulted in less-than-positive attitudes toward business among stakeholders.

Wood (2016), stated that people are increasingly shifting their purchase habits toward more environmentally conscious and socially conscious behavior. And this will naturally taint the image of businesses that do not prioritize environmental concerns. Despite the growing public interest in environmental concerns, opinions on the nature of the link between corporate environmental cost disclosure and financial performance have been divided. The study findings were ambiguous and unclear.


Then, Malarvizhi and Ranjanni (2016) showed that environmental disclosure has no significant effect on the financial performance of firms.

From the mixed results, it is very clear that there is a gap in knowledge which calls for further research in order to resolve the obvious research gap left by the literature in terms of different outcomes from previous similar studies and to ascertain the extent of the effect of environmental cost disclosure on financial performance of oil and gas companies in Nigeria.

This study is aimed at investigating the extent at which waste management costs, pollution control costs, and employee health and safety costs affect the performance of oil and gas companies in Nigeria for the period of 2008 – 2019.

The specific objectives are designed to:

1. To ascertain the effect of employee health and safety cost on the return on asset of oil and gas companies in Nigeria.
2. To ascertain the effect of employee health and safety cost on return on equity of oil and gas companies in Nigeria.

Hypotheses

1. H01. The relationship between employee health and safety and the return on assets of oil and gas companies in Nigeria is not significant.
2. H02. There is no significant relationship between employee health and safety costs and the return on equity of oil and gas companies in Nigeria

Review of Related Literature

Employee Health and Safety Cost

One of the issues being addressed as part of the company’s sustainability performance is Health and Safety (H&S). H&S as a function focuses on securing and promoting safety and health of the persons working for the company including both physical and mental health (Holt 2002). Like most other management function this includes developing and implementing H&S strategies, measuring and following up on performance issues and report these issues to internal and external stakeholders. Ignoring Health and Safety can be expensive. Resulting effects such as occupational accidents cost money for the companies in which they happen, they lead to financial losses for the employees to whom
they happen and they cost society money in e.g. health care and loss of working capacity. The European Agency for Safety and Health at Work has estimated that 4.6 million occupational accidents happen every year in the EU resulting in 146 million lost working hours (EU OSHA 2001). This means that approximately 2.6 to 3.8 % of the collective EU Gross National Production (GNP) is lost every year. However, it seems logical that these costs might be avoided if these accidents could be prevented. Preventing occupational accidents should therefore make good economic sense for society as well as being good business practice to companies (Dorman 2000). Occupational accidents are generally defined as unforeseen sudden events that result in a physical injury to an employee (Dorman 2000).

Employee Health and Safety Cost is a great way for employees to learn additional skills and knowledge and to reinforce quality work practices which will result in a change in workplace behaviour. Investing in effective employee training will increase skills, knowledge, productivity and morale as well as replace and avoid workplace incidents. Health and safety as a function focuses on securing and promoting safety and health of the persons working for the company including both physical and mental health (Amahalu et al 2017).

Occupational safety and health (OSH) is generally defined as the science of the anticipation, recognition, evaluation and control of hazards arising in or from the workplace that could impair the health and well-being of workers, taking into account the possible impact on the surrounding communities and the general environment, (Benjamin 2008).

Traditionally the information collected regarding occupational accidents has been e.g. frequency, types, location, employee groups, length of sick-leaves etc. This information has been put in relation with e.g. number of employees, numbers of hours worked, number of sites etc. (Holt 2002). However, when seeing H&S issues and occupational accidents in an accounting context then the costs of these accidents, the value that the company loses in the course of occupational accidents and the value that is created though prevention initiatives becomes of interest.

**Return on Asset**

The return on assets ratio, also known as the return on total assets, is a profitability ratio that compares net income to average total assets to determine the net income generated by total assets during a given time. To put it another way, the return on assets ratio, or ROA, assesses how well a corporation can manage its assets to generate profits over time. Since company assets’ sole purpose is to generate revenues and produce profits, this ratio helps both management and investors see how well the company can convert its investments in assets into profits. ROA can be seen as return on investment for the company since capital assets are often the biggest investment for most companies. In some cases, the company invests money into capital assets and the return is measured in profits.

This ratio measures how profitable a company’s assets are. This ratio can also be represented as a product of the profit margin and the total asset turnover. Either formula can be used to calculate the return on total assets. When using the first formula, average total assets are usually used because asset totals can vary throughout the year. Simply add the beginning and ending assets together on the balance sheet and divide by two to calculate the average assets for the year. It might be obvious, but it is important to mention that average total assets is the historical cost of the assets on the balance sheet without taking into consideration the accumulated depreciation. The return on assets ratio measures how effectively a company can earn a return on its investment in assets. In other words, ROA shows how efficiently a company can convert the money used to purchase assets into net income or profits. Since all assets are either funded by equity or debt, some investors try to disregard the costs of
acquiring the assets in the return calculation by adding back interest expense in the formula. It only makes sense that a higher ratio is more favorable to investors because it shows that the company is more effectively managing its assets to produce greater amounts of net income. A positive ROA ratio usually indicates an upward profit trend as well. ROA is most useful for comparing companies in the same industry, as different industries use assets differently. For instance, construction companies use large, expensive equipment while software companies use computers and servers.

**Empirical Review**

Oti and Mbu-Ogar (2018) examined the impact of environmental and social disclosure on the financial performance of quoted oil and gas companies in Nigeria. Data from five years of time series were collected and analyzed using the ordinary least square regression technique. The theoretical framework was hinged on stakeholder and legitimacy theories, which describe the tie between organizations and the social/societal strata's need for disclosure and financial performance. Results from the statistical analysis revealed that disclosure on employee health and safety and community development did not significantly affect financial performance, while disclosure on waste management had a positive and significant effect on the firm’s financial performance. The study recommended that oil and gas companies should constantly review their waste management strategy and employ modified technology in waste management to mitigate their impact on the environment. Furthermore, oil and gas companies should improve employee health and safety as part of their mission and vision statement for enhanced firm value. Companies should also ensure sustained development of their host communities to avoid hostility by stakeholder groups, which will have a negative effect on their operations and, in turn, affect performance.

Tapang et al (2012), examined the cost implications of environmental activities on the profitability of oil companies. Environmental activities are measured by environmental conservation costs, social costs, and fines and penalties, while profitability is measured by profit after tax. Data for the study was collected from the internal management report and analyzed using the ordinary least square (OLS) method. The results revealed that there is a significant relationship between environmental activities and profitability. Proper management of environmental activities is therefore desirable if organizational profitability is to be sustained. It was recommended that Nigerian petroleum companies show data on environmental expenditure, environmental costs charged to income in the account as well as details in the notes to the accounts. To enhance the effectiveness of the policy, separate accounts should be opened for environmental expenditures in order to facilitate the measurement and reporting of environmental expenditures and environmental performance of each company as well as the whole sector.

Ruslaina et al. (2010) examined the relationship between environmental disclosure and financial performance of firms listed on the Malaysia, Thailand, and Singapore Stock Exchange. Financial performance was proxies by the return on total assets. The study's data came from the annual reports and accounts of 108 randomly selected listed companies in Malaysia (56), Thailand (37) and Singapore (15). Regression analysis was conducted to analyze the data. The findings suggest that the financial performance of the companies has no significant relationship with environmental disclosure.

Nnamani et al. (2017) studied the effect of sustainability accounting and reporting on the financial performance of firms in Nigeria's brewery sector. The study evaluated the impact of sustainability accounting on the financial performance of listed manufacturing firms in Nigeria. Firms were chosen from the Nigerian brewery sector. The ex-post-facto research design was adopted for the study. Data was collected through secondary and analyzed using regression analysis. The dimensions for the
independent variables are Total Personal Cost to Total Asset (TPCTA) ratio and Total Equity to Total Asset (TETA) ratio, while those of the dependent variable are Return on Asset and Return on Equity. The findings showed that sustainability reporting has a positive and significant effect on the financial performance of the firms studied. And the study recommends that companies in Nigeria should invest more on sustainability activities while detailed accounting models be expressed by professional accounting regulating bodies to guide firms’ reportage on sustainability activities.

Methodology

The research design employed in this study is the ex-post facto research design, in order to establish a relationship between environmental cost and financial performance. This study was treated as ex-post facto research because of its reliance on historical data. Five (5) Oil and Gas companies were selected as the sample size of this study with the utilization of purposive sampling method. Data were gathered from the department of petroleum resources (DPR) and from the published financial statements of the five (5) Oil and Gas companies for twelve (12) years period spanning from 2008-2019, using Purposive sampling method. The panel data regression techniques was applied in estimating the study’s parameters.

Model Specification

Multivariate Panel Data Regression

The investigative nature of the subject matter. The general regression model is mathematically expressed thus.

\[ Y_{it} = \beta_0 + \beta_1 X_{it} + \beta_2 Z_{it} + \epsilon_{it} \]

Where Y denotes the dependent variable

\( \beta_1, \) and \( \beta_2 \) are the partial regression coefficients for the population

Independent variables are denoted by \( X_{it}, Z_{it} \)

\( \beta_0 \) is the intercept

\( \epsilon_{it} \) denotes the stochastic error term.

Denotes cross-sectional components for example the companies

t. denotes the time (t) range(2008-2019).

Decision Rule:
Accept Ho, if the P-value of the test is greater than 0.05, otherwise reject.

Data Presentation, Analysis, Results and Discussion

Table 1. Results of Descriptive Statistics for the Study Variable

<table>
<thead>
<tr>
<th></th>
<th>EHSC</th>
<th>ROE</th>
<th>ROA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean</td>
<td>29122624</td>
<td>0.313190</td>
<td>0.836552</td>
</tr>
<tr>
<td>Median</td>
<td>5793003.</td>
<td>0.233050</td>
<td>0.300000</td>
</tr>
<tr>
<td>Maximum</td>
<td>1.00E+08</td>
<td>7.448976</td>
<td>5.270000</td>
</tr>
<tr>
<td>Minimum</td>
<td>195140.0</td>
<td>-1.581519</td>
<td>0.020000</td>
</tr>
<tr>
<td>Std. Dev.</td>
<td>38694867</td>
<td>1.025111</td>
<td>1.150825</td>
</tr>
</tbody>
</table>
Table 1 above shows the result of the descriptive analysis of the variables used in this study with sixty (60) observations. (5 firms x 12 years). The analysis was done on ROE, ROA and EHSC. The result revealed mean and standard deviation values of ROE= 0.313190 and 1.025111, ROA = (0.836552 and 1.150825), and EHSC= (29122624 and 38694867). The mean is the most commonly used measure of central tendency. The standard deviation shows the dispersion from the mean. It is a measure of risk. The higher the standard deviation, the higher the risk. The standard deviation is a measure that summarizes the amount by which every value within a dataset varies from the mean. It is the most robust and widely used measure of dispersion. The mean value of all the variables under investigation has positive signs. Similarly, the estimated values of the skewness statistics show that ROE had a value of (5.818233), ROA (1.962490), and EHSC (1.082012). Since all the values show positive signs. All the variables in table.1 seem to indicate that the model seems to be close to the normal distribution since the results are positively skewed.

**TEST OF HYPOTHESES**

In this research work, a number of research hypotheses were formulated on which the study was based. The following null hypotheses were formulated and tested at the 0.05 level of significance.

H01. There is no significant relationship between employee health and safety and the return on assets of oil and gas companies in Nigeria.

Table 2. Panel Data Model Estimation of the relationship between employee health and safety and return on asset of Oil Gas companies in Nigeria.
The results simply mean that a 1% increase in return on assets will bring about a \(-1.46E-08\)% decrease in employee health and safety, all other variables being held constant. Also, the calculated probability value (p-value) of the co-efficient of the independent variable (employee health and safety) is less than 0.05. This simply means that employee health and safety is negative and statistically significant at the 5% level of significance. The co-efficient of determination shows that 24% of the dependent variable (return on asset) explained its relationship with the independent variable (employee health and safety). However, since the model overall (Prob > F =0.000) is less than 0.05, we reject the null hypothesis which says that there is no significant relationship between employee health and safety and return on assets of oil and gas companies in Nigeria, while the alternative is that there is a significant relationship between employee health and safety and return on assets of oil and gas companies in Nigeria is accepted.

H02. There is no significant relationship between employee health and safety costs and the return on equity of oil and gas companies in Nigeria.

### Table 3. Panel Data Model Estimation of the relationship between employee health and safety and return on Equity of Oil Gas companies in Nigeria

<table>
<thead>
<tr>
<th></th>
<th>Pooled OLS</th>
<th>Fixed Effect Model</th>
<th>Random Effect Model</th>
<th>Model Selection</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Co-eff</td>
<td>Prob</td>
<td>Co-eff</td>
<td>Prob</td>
<td>Co-eff</td>
</tr>
<tr>
<td>INROE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>0.356</td>
<td>0.033</td>
<td>0.356</td>
<td>0.031</td>
<td>0.356</td>
</tr>
<tr>
<td>INEHSC</td>
<td>-1.88E-</td>
<td>0.588</td>
<td>-2.21E-</td>
<td>0.534</td>
<td>-1.91E-</td>
</tr>
<tr>
<td>R²</td>
<td>0.005</td>
<td></td>
<td>0.197</td>
<td></td>
<td>0.005</td>
</tr>
<tr>
<td>AdjR²</td>
<td>-0.012</td>
<td></td>
<td>-0.008</td>
<td></td>
<td>-0.012</td>
</tr>
<tr>
<td>F-stat</td>
<td>0.297</td>
<td></td>
<td>0.963</td>
<td></td>
<td>0.312</td>
</tr>
<tr>
<td>Prob (F-stat)</td>
<td>0.588</td>
<td></td>
<td>0.496</td>
<td></td>
<td>0.579</td>
</tr>
<tr>
<td>AIC</td>
<td>2.901</td>
<td></td>
<td>3.053</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SIC</td>
<td>2.971</td>
<td></td>
<td>3.057</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D-Wats stat</td>
<td>2.037</td>
<td></td>
<td>1.989</td>
<td></td>
<td>2.033</td>
</tr>
</tbody>
</table>

** denotes significance at the 5% level, and *** denotes significance at 1% level.
Table 3. Contains the results of the panel data model estimation of the relationship between employee health and safety and return on equity of oil gas companies in Nigeria.

R² = 0.005, Adjusted R² = -0.012, Prob>F = 0.579

The results simply mean that a 1% increase in return on equity will bring about a 1.46E-08% decrease in employee health and safety, all other variables being held constant. Also, the calculated probability value (p-value) of the co-efficient of the independent variable (employee health and safety) is greater than 0.05. This simply means that employee health and safety has a negative effect on return on equity and it is not statistically significant at the 5% level of significance. The co-efficient of determination shows that 0.5% of the dependent variable (return on equity) does not have any significant relationship with the independent variable (employee health and safety). However, since the model overall (Prob > F = 2.033) is greater than 0.05, we accept the null hypothesis, which says that there is no significant relationship between employee health and safety and return on equity of oil and gas companies in Nigeria, while the alternative, there is a significant relationship between employee health and safety and return on equity of oil and gas companies in Nigeria, is rejected.

Discussion of Findings

Table 2. Contains the results of the panel data model estimation of the relationship between employee health and safety and return on asset of oil gas companies in Nigeria. It was found that there is a negative and significant relationship between employee health and safety and the return on assets of oil and gas companies in Nigeria. The co-efficient of determination shows that a 24% variation in the (employee health and safety) has a significant negative effect on the dependent variable (return on asset). The result obtained here is synonymous with Abubakar, et al. (2017) findings on the empirical assessment of the impact of environmental disclosure on the performance of listed cement and brewery companies in Nigeria. According to Abubakar et al. (2017), environmental disclosure qualitative (EDQL) has a positive significant impact on ROA at 0.025 and EPS at 0.00. It has a positive insignificant impact on ROA at 0.660 and is statistically significant. It also has a negative impact on ROE and EPS, which is insignificant.

Table 3, contains the results of the panel data model estimation of the relationship between employee health and safety and return on equity of oil gas companies in Nigeria. It was found that there is no significant relationship between employee health and safety and the return on equity of oil and gas companies in Nigeria. The co-efficient of determination shows that 0.5% variation in the independent variable (employee health and safety) does not have any significant effect on the dependent variable (return on equity). The result obtained here is also synonymous with Abubakar, et al. (2017) findings on the empirical assessment of the impact of environmental disclosure on the performance of listed cement and brewery companies in Nigeria. According to Abubakar et al. (2017), environmental disclosure qualitative (EDQL) has a positive significant impact on ROA at 0.025 and EPS at 0.00. It has a positive insignificant impact on ROA at 0.660 and is statistically significant. It also has a negative impact on ROE and EPS, which is insignificant.

Conclusion and Recommendations

Based on the findings made by this study, it is concluded that there is a negative and significant relationship between employee health and safety cost and return on asset and no significant relationship between employee health and safety and the return on equity of oil and gas companies in Nigeria.
Therefore, the study concluded that environmental cost disclosure has mixed effect on the financial performance of oil and gas companies listed on the NSE for the period.

Having analysed the effect of environmental costs on the financial performance of listed oil and gas companies in Nigeria, the following recommendations were made;

➢ Oil and gas companies in Nigeria should provide and maintain workplaces, machinery and equipment, and use work methods, which are as safe and without risk to health as is reasonably practicable and improved return on equity return on asset.

➢ They ensure that, so far as reasonably practicable, chemical, physical and biological substances and agents under their control are without risk to health when appropriate measures of protection are taken.

➢ They should give the necessary instructions and training to managers and staff, taking account of the functions and capacities of different categories of workers.

References


