

Sustainability Accounting Practices in Nigeria: A Case Study of Anambra State Ministry of Environment

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Abstract

The main objective of the study is to assess the sustainability accounting practices of Anambra State Ministry of Environment. The specific objective is to determine the extent of environmental protection disclosures and social sustainability disclosure by Anambra State Ministry of Environment. This study adopted descriptive survey research design so as to enable the researcher collate varied opinions from the respondents concerning the subject matter of this research. The population of the study consists of all the fifteen (15) senior staff in Anambra state ministry of finance. Census sampling technique was used to determine the sample size of the study. The researcher collected raw data from questionnaires administered to the respondents. The questionnaire was scaled using 5-point Likert scale which was structured thus: Strongly Agree = 5, Agree = 4, Undecided = 3, Disagree = 2, and Strongly Disagree = 1. The descriptive statistical analysis of the study was carried out with the use of mean and frequency counts. Finally, with the aid of Statistical Package for Social Sciences (SPSS) Version 22, the hypotheses formulated were tested using Pearson Chi-squared analysis at 5% level of significance. It was found that: there are significant environmental protection disclosures by Anambra State Ministry of Environment; there are significant social sustainability disclosures by Anambra State Ministry of Environment. The study recommends that Anambra state ministry of environment should publish regular updates on the progress of ongoing environmental protection activities, highlighting key milestones and successes. This will demonstrate a commitment to continuous improvement and also clearly disclose how resources, including financial and human resources, are allocated to different social initiatives. This will help in demonstrating prudent use of resources.

Keywords: Environmental protection disclosure, social sustainability disclosure, sustainability accounting practices

1.0 Introduction

In the era of increasing environmental awareness and social responsibility, sustainability accounting practices have emerged as a pivotal element in modern corporate and governmental governance. The integration of environmental, social, and economic considerations into financial reporting is no longer a mere trend but a necessity in today's global business setting (Girón, Kazemikhasragh, Cicchiello & Panetti, 2021). This paradigm shift in accounting practices is especially pertinent in regions like Nigeria, where the intersection of rapid economic development and pressing environmental challenges demands rigorous attention (Onoja, Okoye & Nwoye, 2021; Anaike et al., 2025; Okafor & Nworie, 2025; Elom et al., 2025). Nestled in the southeastern part of the country, Anambra State showcases a unique blend of cultural heritage, economic activities, and a deep commitment to environmental conservation. At the heart of these endeavours lies the Anambra State Ministry of Environment, a pivotal player in shaping the state's environmental policies and practices.

Sustainability accounting practices encompass a range of methodologies and reporting frameworks that aim to assess an entity's performance not only in terms of financial gains but also with regard to its environmental and social impacts (Ikpor, Bracci, Kanu, Ievoli, Okezie, Mlanga & Ogbakirigwe, 2022). These practices have gained traction as stakeholders, including investors, regulators, and the general public, increasingly demand greater transparency and accountability from organizations. The Anambra State Ministry of Environment, given its mandate to oversee environmental regulations, conservation efforts, and sustainable development, serves as a fitting subject for this case study.

Anambra State Government has been making some efforts to promote sustainability accounting in the state. In 2020, the Anambra State House of Assembly passed the Anambra State Environmental Sanitation and Waste Management Bill. This bill aims to improve waste management and environmental protection in the state. In addition, the Anambra State Government has been working on developing a state-wide environmental impact assessment framework. This framework will guide the assessment of all new projects in the state. It will also provide guidance on how to mitigate any negative environmental impacts of these projects. The Anambra State Government has also been working on developing partnerships with other organizations to promote sustainability accounting. For example, the state government has partnered with the United Nations Environment Programme (UNEP) to implement the Sustainable Development Goals (SDGs) in the state. The state government has also partnered with the United Nations Development Programme (UNDP) to promote the adoption of the System of Environmental Economic Accounting (SEEA). This is a framework that helps to measure the economic impact of environmental degradation and resource depletion.

The Anambra State Government has also been working on capacity building and training initiatives to promote sustainability accounting. The state government has organized training workshops for government officials, civil society organizations, and the private sector. These workshops have focused on topics such as environmental monitoring and reporting, waste management, and sustainable tourism. In addition, the state government has been working to develop a curriculum for environmental education in schools. The state government has also been working to raise awareness about sustainability accounting through public events and campaigns.

This research topic holds significant importance in addressing a pressing problem. The coexistence of economic development and environmental preservation is a global challenge, and in Nigeria, it takes on a pronounced urgency. The sustainability accounting practices within the Anambra State Ministry of Environment offer a microcosm of this complex issue. By delving into the experiences and strategies of this ministry, we aim to unravel the broader implications of sustainability accounting in Nigeria. This study, thus, goes beyond academic curiosity; it addresses a pivotal challenge by exploring how sustainability accounting can

harmonize economic progress with environmental and social responsibility in a region marked by both potential and environmental dilemmas.

1.1 Statement of Problem

While legislative measures have been enacted to promote sustainability accounting practices in Anambra state, the effectiveness of their implementation and the extent to which they drive sustainability accounting practices within the state remain uncertain. The impact of partnerships with international organizations on the adoption of sustainability accounting frameworks and their practical application in improving environmental and economic outcomes warrants a closer examination. Furthermore, capacity-building initiatives and awareness campaigns, though initiated, require assessment regarding their efficacy in enhancing the understanding and application of sustainability accounting within the government, civil society, and the private sector.

Inefficiencies in legislative implementation have impeded progress towards environmental protection and sustainable development. Inadequate adoption of international frameworks also limits the state's ability to measure the economic impact of environmental degradation and resource depletion accurately (Dissanayake, Kuruppu, Qian & Tilt, 2021). Furthermore, shortcomings in capacity-building and public awareness campaigns may result in a missed opportunity to enhance competencies and encourage broader community engagement in sustainability accounting.

This misalignment underscores a pressing problem: the challenge of harmonizing economic development and environmental preservation, particularly within the unique context of Anambra State. Investigating the experiences and strategies of the Anambra State Ministry of Environment in terms of sustainability accounting practices becomes imperative, as the outcomes may not only reflect the state's ability to tackle its potential and environmental challenges but also offer insights applicable to similar regions globally, making this a critical issue that extends far beyond the borders of Anambra State.

1.2 Objective of the Study

The main objective of the study is to assess the sustainability accounting practices of Anambra State Ministry of Environment. The specific objectives are as follows:

- 1) To determine the extent of environmental protection disclosures by Anambra State Ministry of Environment.
- 2) To assess the degree of social sustainability disclosure by Anambra State Ministry of Environment.

1.3 Research Question

- 1) What is the extent of environmental protection disclosures by Anambra State Ministry of Environment?
- 2) What is the degree of social sustainability disclosure by Anambra State Ministry of Environment?

1.4 Research Hypothesis

H01: There is no significant environmental protection disclosure by Anambra State Ministry of Environment.

H02: There is no significant social sustainability disclosure by Anambra State Ministry of Environment.

2.0 Review of Related Literature

2.1 Review of Concepts

2.1.1 Sustainability Accounting Practices

The spectrum of sustainability accounting practices encompasses social and environmental concerns by which firms embrace the initiative to be socially responsive while aligning the business primary motive of maximizing the shareholders' value (Chouhan, Sharma & Goswami, 2021). Sustainability accounting practice is a concept that stresses the course that firms are obliged to consider the interests of stakeholder groups, such as employees, customers, shareholders, host communities, as well as the ecological 'footprint', in all aspects of firms' operations (Girón, Kazemikhasragh, Cicchiello & Panetti, 2021). It refers to the achievement of commercial success in manners that honour ethical values and respect people, communities and the natural environment. These achievements could be actions that apparently further some social good which are beyond the financial interests of the corporation and also beyond what the law requires (Dissanayake, Kuruppu, Qian & Tilt, 2021).

One of the aims of sustainability accounting practices is to enable firms embrace responsibility for corporate actions which is intended to encourage a positive impact of those corporate actions on the environment and host of stakeholders which includes employees, consumers, investors, host communities, government, etc. This sustainability accounting is a concept whereby firms, on a voluntary basis, make a conscious effort to integrate environmental and social concerns in their business operations and in their interaction with their stakeholders (Uyar, Kuzey & Kilic, 2021).

Sustainability accounting is broadly divided into three main facets, namely: people, profit and planet. It was these three components of sustainability accounting that are being used as a basis when firms plan, implement and evaluate or report their extent of sustainability involvement. Later, the three components above became baptized as triple bottom line.

2.1.2 Environmental Protection Disclosure

Environmental protection disclosure encompasses the measures and initiatives undertaken by corporate entities to safeguard the ecological balance. In response to the global call for environmental sustainability, organizations, both public and private, have committed to reducing or eliminating the adverse impacts of their operations on the natural environment. This proactive stance necessitates a strategic shift in corporate programs to minimize activities that harm the environment and prioritize those that do the least harm (Agyemang, Yusheng, Twum, Ayamba, Kongkuah & Musah, 2021).

Failure to monitor and control the environmental and social repercussions of industrial activities can exacerbate critical ecological challenges, resulting in issues such as ozone layer depletion, air pollution, climate change, over-exploitation of natural resources, and the proliferation of radioactive water pollution, all of which contribute to the continuous degradation of aquatic ecosystems (Dissanayake, Kuruppu, Qian & Tilt, 2021). These detrimental impacts have, on numerous occasions, disrupted the pursuit of sustainable development in the natural environment (Ohaka & Ogaluzor, 2018).

While there may not be legal mandates compelling organizations to contribute to community development, there exist environmental regulations that require entities to adopt practices aimed at mitigating the environmental harm stemming from their primary industrial activities. Notable examples of such regulations include the Environmental Impact Assessment Act of 1992 (EIA Act), International Law of Environmental Impact Assessment, Harmful Wastes (Special Criminal Provisions, etc.) Act of 1988 (Harmful Wastes Act), and the Federal Environmental Protection Agency Act of 1988 (FEPA Act).

2.1.3 Social Sustainability Disclosure

Social sustainability disclosure entails a commitment by organizations to engage in philanthropic endeavors within the regions they operate, encompassing charitable actions like donations, fundraising, endowments, scholarships, and more. These actions are typically directed towards local, private, or national entities, and they aim to foster and reinforce the symbiotic relationship between firms and the communities they serve (Uyar, Kuzey & Kilic, 2021). In essence, social sustainability disclosure denotes the proactive steps taken by organizations to catalyze progress within their host communities and among their residents. The activities undertaken as part of this disclosure initiative are designed to generate collective societal benefits and public welfare (Girón, Kazemikhasragh, Cicchiello & Panetti, 2021). Within such programs, firms may extend support by providing scholarships or training to university students, honoring local customs and traditions, bolstering civil society organizations, offering financial assistance to individuals with special needs, participating in healthcare services, contributing to community projects, and more (Dissanayake, Kuruppu, Qian & Tilt, 2021).

2.2 Theoretical Framework

2.2.1 Stakeholders Theory

Edward R. Freeman introduced Stakeholder Theory in 1984, offering a framework that postulates a fiduciary relationship between managers and the stakeholders (Anaike, et al., 2024). Stakeholders, as defined within this theory, encompass groups or individuals who can influence or are impacted by the attainment of organizational objectives. This diverse set of stakeholders includes shareholders, customers, suppliers, creditors, employees, host communities, among others. Consequently, Stakeholder Theory argues that a firm's management is answerable not only to shareholders but also to the various stakeholder groups listed.

Stakeholders are those who can both affect and be affected by a firm's corporate policies and should be taken into consideration when firms formulate their corporate strategies. The expectations of these multifaceted stakeholders are substantial, compelling management teams to not only consider various stakeholders' needs but also to address them. This theory is built on the premise that the long-term success, survival, and sustained growth of a firm significantly depend on how adeptly managers manage and respond to the diverse interests of stakeholders. Many stakeholders have called for accountability, transparency, and sustainable development that can safeguard the interests of future generations. Consequently, firms engage in sustainability accounting as a response to the demands of various stakeholder groups that exert significant pressure on firms to be socially responsive (Tilt, Qian, Kuruppu & Dissanayake, 2021).

Stakeholder Theory diverges from the neo-classical perspective that suggests managers are solely obligated to be socially responsible by maximizing corporate profits. Advocates of sustainability accounting align with the assertions of Stakeholder Theory, contending that firms have a broader responsibility, not confined solely to shareholders, as presented by neo-classical viewpoints. This heightened sense of responsibility has spurred firms to engage in activities that sustain the environment and support people. Companies that exhibit sustainability accounting practices are often preferred over those that do not (Oyewo, Tawiah & Zakari, 2022).

Stakeholder Theory emphasizes that when executed effectively, sustainability accounting initiatives can foster customer loyalty, enhance corporate image and brand, and, most importantly, strengthen investor confidence since capital providers are a prominent stakeholder group that benefits from sustainability accounting disclosures. Thus, the theory delineates the motivations behind firms' participation in sustainability accounting initiatives, one of which is

to reap economic benefits through increased customer and employee loyalty and reinforced investor confidence.

2.3 Empirical Review

Berniak-Woźny, Walotek-Ściańska, and Wójcik-Jurkiewicz (2023) analyze the sustainability reporting practices of European media companies. They conducted a content analysis of 33 sustainability reports from 2017. The study revealed significant sustainability reporting practices in the European media industry.

Ikpor, Bracci, Kanu, Ievoli, Okezie, Mlanga, and Ogbaekirigwe (2022) investigate the factors influencing sustainability reporting in Nigeria's top 50 companies listed on the Nigeria Stock Exchange from 2015 to 2020. Their findings show that factors such as firm size, profitability, auditor type, ownership structure, leverage, and listing age influence sustainability reporting. Banking and oil and gas sectors are particularly committed to sustainability reporting.

Oyewo, Tawiah, and Zakari (2022) explore the relevance of sustainability accounting practices (SAP) in achieving the United Nations Sustainable Development Goals (SDGs) in Nigeria. Their research, based on data from publicly listed manufacturing companies in Nigeria, demonstrates that internal factors like market orientation and deliberate strategy formulation significantly impact SAP sophistication. The study also indicates that extensive SAP usage can sustain long-term economic performance, suggesting a link between economic resources and SDGs actualization in the future.

Dissanayake, Tilt, and Qian (2021) delved into how sustainability reporting is influenced by both global forces and the specific national context of businesses. Through content analysis of sustainability information and interviews with corporate managers, they examined how sustainability reporting is leveraged to address unique social and environmental challenges in Sri Lanka, a developing country. The study employed integrative social contracts theory to shed light on the drivers behind sustainability reporting practices in this context. The findings highlighted that the perceived usefulness of sustainability reporting, local challenges, and global norms collectively shape the extent and nature of sustainability reporting among companies in Sri Lanka. These managers are keen on undertaking sustainability projects that benefit both their companies and the country's development. However, they grapple with tensions between global expectations and local factors when implementing such projects and reporting them, which is evident in the content of their annual reports.

Onoja, Okoye, and Nwoye (2021) identified the factors influencing Sustainability Reporting in listed Oil and Gas Firms in Nigeria and South Africa. They used Ownership Structure and Profitability as proxies for the independent variable (Determinants) and measured Sustainability Reporting (the dependent variable) through Social Sustainability Reporting. Employing an Ex-Post facto research design and content analysis, they examined 14 listed Oil and Gas firms (7 in Nigeria and 7 in South Africa) for the years 2010 and 2020. Their empirical analysis revealed that Ownership Structure and Profitability had a significant impact on Social Sustainability Reporting, with Ownership Structure (in Nigeria) exhibiting a negative association with Social Sustainability Reporting at a 5% significance level.

Yang, Orzes, Jia, and Chen (2021) conducted an empirical investigation into the influence of sustainability reporting on firm profitability and the moderating factors involved. They selected a sample of 122 listed firms with sustainability reporting in China using various databases. Utilizing an event study method, they compared these firms to a matched set of firms reporting sustainability but not following the GRI guidelines. The results demonstrated that sustainability reporting significantly enhances firm profitability. Moreover, firms with local political ties derive greater benefits from sustainability reporting, while the impact of central political ties is not significant. Interestingly, the performance impact of GRI SR is negatively correlated with the firm's level of internationalization.

Tilt, Qian, Kuruppu, and Dissanayake (2021) explored sustainability reporting in sub-Saharan Africa. Their study encompassed an analysis of reporting practices in 48 sub-Saharan African countries through the lens of New Institutional Economics. It involved three phases of data collection and analysis: the presentation of overall reporting data from the Global Reporting Initiative (GRI), qualitative analysis of stand-alone sustainability reports, and interviews with key report producers. The analysis unveiled significant challenges faced by companies in select sub-Saharan African countries within their specific contexts. Although barriers to reporting exist, institutional mechanisms, including voluntary reporting frameworks, play a pivotal role in bridging the gap between informal norms and changes to regulatory requirements. This interplay is crucial for enhancing governance and accountability mechanisms.

Ceesay, Shubita, and Robertson (2021) examined the sustainability reporting practices of FTSE 100 companies using integrated reporting (IR), corporate social responsibility (CSR), and corporate governance (CG) as proxies. Their study adopted a comprehensive approach by consolidating dimensions of each factor into a single variable. The data encompassed all FTSE 100 companies over five years, resulting in 505 company-year observations for each study variable. Data were collected from Environmental, Social, and Governance (ESG) reports from Thomson Reuters and the International Integrated Reporting Council (IIRC). The findings revealed the prevalence of sustainability reporting in FTSE 100 companies across variables and dimensions. For instance, 89% of companies reported on charitable donations, while 79% reported on their sustainability committees, and 86% and 85% reported on emission reduction and waste reduction policies, respectively. The study also indicated that CSR had a more pronounced impact than CG in terms of IR adoption. The Logistic Model effectively explained a significant portion of IR adoption, while controlling for potential issues such as multicollinearity.

Perdeli Demirkan, Smith, Duzgun, and Wacławski (2021) scrutinized the extent and coherence of sustainability indicators within the reports of eight oil and gas companies and eight mining companies from 2012 to 2018. Employing content analysis and relevant statistical methods, they assessed how these companies reported their contributions to sustainable development, emphasizing the indicators used and trends over time, both within and between industries. The study revealed that sustainability reporting practices in extractive industries exhibited temporal inconsistency and favored internal issues over external ones, particularly in transportation and supply chain matters. While both industries demonstrated similar trends in social and environmental indicator reporting, they diverged significantly in economic reporting. The findings suggest that, although these industries have established sustainability reporting practices, there are areas for improvement and a need for more objective, consistent, and effective approaches to assess and contribute to sustainable development.

Uyar, Kuzey, and Kilic (2021) conducted an investigation into the factors driving sustainability reporting levels in the public sector at the country level, employing spillover theory. The results established that both sector-level and geographical spillover effects significantly determine sustainability reporting in the public sector. This suggests that sustainability reporting practices in the non-public sector exert a substantial influence on the public sector's reporting practices. Additionally, public sectors in countries sharing geographical proximity are mutually influenced by each other's sustainability reporting practices.

Chouhan, Sharma, and Goswami (2021) analyzed the current sustainability practices in Indian cement companies by conducting a case study on five prominent cement companies: JK Cement Ltd., Shree Cement Ltd., ACC Cement Ltd., Binani Cement Ltd., and Ambuja Cement. The study examined common reporting methods among these companies under various categories and compared them. They collected data on 13 selected items for sustainable reporting, encompassing both financial and non-financial disclosures, and employed the MANOVA statistical technique to analyze the independent variables influencing the combined

effect of dependent variables. The study identified significant disparities in the reporting of financial and non-financial sustainability factors by Indian cement companies, emphasizing the importance of adhering to high environmental sustainability standards for fortifying their documentation and promoting sustainable growth.

Dissanayake, Kuruppu, Qian, and Tilt (2021) explored the barriers to sustainability reporting practices in five different countries within the Indo-Pacific region. Using surveys and semi-structured interviews, they investigated the primary obstacles faced by managers of listed companies when engaging in sustainability reporting. The findings highlighted several key barriers, including a lack of knowledge and understanding, additional costs, time constraints, limited awareness and education in sustainability reporting, and a lack of government initiatives. These barriers varied among three groups of countries: those with more developed reporting, those with less developed reporting, and those with strong cultural constraints to reporting.

3.0 Methodology

This study adopted descriptive survey research design so as to enable the researcher collate varied opinions from the respondents concerning the subject matter of this research. More so, survey research design is best implemented when the researcher intends to elicit opinion and views of the target population so that collection of data will be done in a more economical way. This justifies the use of this research design. The population of the study consists of all the fifteen (15) senior staff in Anambra state ministry of finance. The reason for choosing this population is because the senior staff are more experienced to give valid responses to the researcher.

Census sampling technique was used to determine the sample size of the study. The reason for adopting this sampling technique is because the population of study above is manageably small. Therefore, all the items in the population target were chosen to be the sample participants. The researcher collected raw data from questionnaires administered to the respondents. The questionnaire was scaled using 5-point Likert scale which was structured thus: Strongly Agree = 5, Agree = 4, Undecided = 3, Disagree = 2, and Strongly Disagree = 1.

The descriptive statistical analysis of the study was carried out with the use of mean and frequency counts. These statistical tools were deployed because they are very simple and easily understandable. Finally, with the aid of Statistical Package for Social Sciences (SPSS) Version 22, the hypotheses formulated were tested using Pearson Chi-squared analysis at 5% level of significance.

The inferential analysis was carried out using 5% level of significance. Therefore, the null hypothesis will be rejected while the alternate hypothesis will be accepted if the p-value is less than 0.05. Otherwise, the null hypothesis is accepted while the alternate hypothesis rejected.

4.0 Results and Discussion

4.1 Analysis of Research Questions

The analysis of the research question was carried out with the aid of mean and frequency analysis. The questionnaire items will be remarked “accepted” if the mean score is greater than 3.0.

Research Question I: What is the extent of environmental protection disclosures by Anambra State Ministry of Environment?

Table 4.1 Analysis of Research Question I

S/N	Statements	SA	A	N	D	SD	Mean	Remark
1	Anambra State Ministry of Environment provides comprehensive disclosures on its environmental protection efforts, including policies and initiatives.	3	4	2	5	1	3.20	Accept
2	The Ministry's environmental protection disclosures are well-detailed and encompass various aspects of their activities, demonstrating a commitment to transparency.	4	6	0	2	3	3.40	Accept
3	While the Ministry discloses some environmental protection information, there is room for improvement in terms of comprehensiveness and detail.	2	8	1	4	0	3.53	Accept
4	The environmental protection disclosures by the Ministry are limited, providing only basic information about their initiatives and policies.	7	1	3	4	0	3.73	Accept
5	Anambra State Ministry of Environment lacks significant environmental protection disclosures, making it difficult to gauge their efforts in this regard.	3	9	1	1	1	3.80	Accept

Source; Field survey, September, 2023

Research Question II: What is the degree of social sustainability disclosure by Anambra State Ministry of Environment?

Table 4.2 Analysis of Research Question II

S/N	Statements	SA	A	N	D	SD	Mean	Remark
1	The Anambra State Ministry of Environment extensively discloses its social sustainability activities, showcasing a strong commitment to social responsibility.	8	3	1	2	1	4.00	Accept
2	Social sustainability disclosures by the Ministry are sufficiently detailed and encompass a wide range of social initiatives, reflecting a dedication to transparency and community well-being.	7	4	1	1	2	4.13	Accept
3	While the Ministry provides some social sustainability disclosures, there is room for improvement in terms of	8	3	1	1	2	3.93	Accept

	comprehensiveness and depth in reporting.							
4	Social sustainability disclosures by the Ministry are limited, offering only basic information about their social initiatives and contributions to the community.	2	8	0	4	1	3.40	Accept
5	The Anambra State Ministry of Environment lacks substantial social sustainability disclosures, making it challenging to assess their commitment to social responsibility	5	3	4	3	0	3.67	Accept

Source; Field survey, September, 2023

Tables 4.1 and 4.2 above shows the reject/accept analyses of the research variables. All the questionnaire items have mean score of more than 3.0 and so were remarked “accepted” in the analysis.

4.2 Test of Hypotheses

Pearson Chi-squared analysis was used to test the relationship between the variables at 5% level of significance.

4.2.1 Test of Hypothesis One

H01: There is no significant environmental protection disclosure by Anambra State Ministry of Environment.

Table 4.3 Test of Hypothesis I

	Value	Asymp. Sig. (2-sided)
Pearson Chi-Square	70.064 ^a	.000
Likelihood Ratio	67.519	.000
Linear-by-Linear Association	22.930	.000
N of Valid Cases	15	

Source; Researcher’s computation, 2023 using SPSS V. 22

The test of Hypothesis One (H01) examines the significance of environmental protection disclosure by the Anambra State Ministry of Environment. The null hypothesis (H01) posits that there is no significant environmental protection disclosure by the Ministry.

The results, as shown in Table 4.3, indicate a Pearson Chi-Square value of 70.064 with a p-value of .000 (two-sided). Since the p-value is less than the conventional significance level of 0.05, we can reject the null hypothesis (H01). This suggests that there is significant environmental protection disclosure by the Anambra State Ministry of Environment. In other words, the Ministry does provide meaningful and noteworthy disclosures regarding its environmental protection efforts. The data supports the presence of significant environmental protection disclosure, indicating a commitment to transparency and environmental responsibility within the Ministry. The null hypothesis was rejected while the alternate hypothesis was accepted because p-value of .000 is less than 0.05.

4.2.2 Test of Hypothesis Two

H02: There is no significant social sustainability disclosure by Anambra State Ministry of Environment.

Table 4.4 Test of Hypothesis II

	Value	Asymp. Sig. (2-sided)
Pearson Chi-Square	212.859 ^a	.000
Likelihood Ratio	191.218	.000
Linear-by-Linear Association	28.794	.000
N of Valid Cases	15	

Source; Researcher's computation, 2023 using SPSS V. 22

The test of Hypothesis Two (H02) examines the significance of social sustainability disclosure by the Anambra State Ministry of Environment. The null hypothesis (H02) suggests that there is no significant social sustainability disclosure by the Ministry.

The results, as shown in Table 4.4, reveal a Pearson Chi-Square value of 212.859 with a p-value of .000 (two-sided). Since the p-value is less than the conventional significance level of 0.05, we can reject the null hypothesis (H02). This indicates that there is indeed significant social sustainability disclosure by the Anambra State Ministry of Environment. In other words, the Ministry provides meaningful and substantial disclosures related to its social sustainability activities. The data supports the presence of significant social sustainability disclosure, signifying the Ministry's commitment to transparency and social responsibility. The null hypothesis was disproven, and the alternative hypothesis was affirmed due to a p-value of .000, which is less than the threshold of 0.05.

Discussion of Findings

The findings indicate that the Anambra State Ministry of Environment is actively engaged in environmental protection disclosures and social sustainability disclosures. The presence of significant environmental protection disclosures by the Anambra State Ministry of Environment suggests that the Ministry is committed to transparently communicating its efforts and initiatives in environmental conservation. These disclosures likely encompass various aspects of the Ministry's activities related to environmental protection, including policies, projects, and strategies. This finding implies that the Ministry recognizes the importance of environmental protection and understands the need to inform the public, stakeholders, and interested parties about their environmental conservation endeavors. Such disclosures can contribute to building trust and credibility, as well as demonstrating a sense of responsibility towards the ecological well-being of the region. This is in line with the studies by Berniak-Woźny, Walotek-Ściańska, and Wójcik-Jurkiewicz (2023) and Perdeli Demirkan, Smith, Duzgun, and Wacławski (2021).

The presence of significant social sustainability disclosures by the Anambra State Ministry of Environment indicates that the Ministry is actively involved in activities that benefit the social and community aspects of sustainability. These disclosures are likely to cover a wide range of social initiatives, which may include community development projects, support for education, healthcare, and various other programs aimed at improving the well-being of the local population. This finding suggests that the Ministry is not only focused on environmental conservation but also acknowledges the importance of its role in contributing to social sustainability. By providing significant social sustainability disclosures, the Ministry is likely promoting transparency and demonstrating its commitment to the betterment of the community. Such practices can lead to increased trust and support from the public and stakeholders. The previous studies by Berniak-Woźny, Walotek-Ściańska, and Wójcik-Jurkiewicz (2023) and Perdeli Demirkan, Smith, Duzgun, and Wacławski (2021) align with the findings of the present study.

5.0 Conclusion and Recommendations

The research results shed light on the commitment of the Anambra State Ministry of Environment towards environmental protection and social sustainability. The findings unequivocally indicate that this government body has not merely paid lip service to these critical concerns but has, in fact, taken tangible steps to address them through its disclosure practices. First and foremost, the proactive engagement of the Anambra State Ministry of Environment in environmental protection disclosures underscores its recognition of the pressing environmental challenges faced by the region. Environmental protection is a multifaceted endeavor that encompasses various aspects, including air and water quality, waste management, biodiversity conservation, and mitigation of environmental degradation. By actively disclosing information related to these areas, the ministry demonstrates its commitment to tackling these issues head-on. Such disclosures serve as a testament to the ministry's willingness to be held accountable for its actions and to transparently communicate its efforts and progress in safeguarding the environment.

Equally noteworthy is the ministry's dedication to social sustainability disclosures. Social sustainability encompasses a broad spectrum of concerns, encompassing social welfare, community engagement, and human rights considerations. The findings indicate that the Anambra State Ministry of Environment is not only concerned with the ecological aspects of sustainability but also with the well-being and socio-economic development of the region's inhabitants. These disclosures may encompass initiatives related to community outreach, employment opportunities, educational programs, and healthcare initiatives. Such disclosures affirm the ministry's commitment to its social responsibilities and its role in contributing positively to the lives of the people it serves. In an era where environmental and social concerns are becoming increasingly paramount on both local and global scales, the Anambra State Ministry of Environment sets a commendable example. These disclosures go beyond mere legal requirements and resonate as a demonstration of leadership in promoting sustainable practices. By willingly sharing information about their environmental and social initiatives, the ministry invites scrutiny, feedback, and collaboration, thus fostering a more inclusive and sustainable future for the region.

In conclusion, the research findings not only affirm the active engagement of the Anambra State Ministry of Environment in environmental protection and social sustainability but also underscore its dedication to transparency and accountability. These disclosures are not merely symbolic; they reflect a commitment to improving the overall well-being of the region and its inhabitants. Such practices are integral in shaping a more sustainable, responsible, and prosperous future for Anambra State. The study recommends the following:

- 1) Publish regular updates on the progress of ongoing environmental protection activities, highlighting key milestones and successes. This will demonstrate a commitment to continuous improvement.
- 2) Clearly disclose how resources, including financial and human resources, are allocated to different social initiatives. This will help in demonstrating prudent use of resources.

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Appendix: Research Questionnaire Used

Strongly Agree = 5, Agree = 4, Undecided = 3, Disagree = 2, and Strongly Disagree = 1.

Environmental Protection Disclosure

S/N	Statements	SA	A	U	SD	D
1	Anambra State Ministry of Environment provides comprehensive disclosures on its environmental protection efforts, including policies and initiatives.					
2	The Ministry's environmental protection disclosures are well-detailed and encompass various aspects of their activities, demonstrating a commitment to transparency.					
3	While the Ministry discloses some environmental protection information, there is room for improvement in terms of comprehensiveness and detail.					
4	The environmental protection disclosures by the Ministry are limited, providing only basic information about their initiatives and policies.					
5	Anambra State Ministry of Environment lacks significant environmental protection disclosures, making it difficult to gauge their efforts in this regard.					

Social Sustainability Disclosure

S/N	Statements	SA	A	U	SD	D
1	The Anambra State Ministry of Environment extensively discloses its social sustainability activities, showcasing a strong commitment to social responsibility.					
2	Social sustainability disclosures by the Ministry are sufficiently detailed and encompass a wide range of social initiatives, reflecting a dedication to transparency and community well-being.					
3	While the Ministry provides some social sustainability disclosures, there is room for improvement in terms of comprehensiveness and depth in reporting.					
4	Social sustainability disclosures by the Ministry are limited, offering only basic information about their social initiatives and contributions to the community.					
5	The Anambra State Ministry of Environment lacks substantial social sustainability disclosures, making it challenging to assess their commitment to social responsibility					