ENVIRONMENTAL ACCOUNTING PRACTICES AND BEHAVIOUR OF HOST COMMUNITY IN NIGERIA: EVIDENCE FROM BAYELSA STATE

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Abstract
The behaviour of host communities affects the performance and growth of firms. The conflict between oil-producing communities and multinational oil corporations has been a source of national concern because it is a significant source of government revenue. Not many firms have integrated environmental accounting practices into their operations. The study investigated the effects of environmental accounting practices on the behaviour of host communities of oil companies in Bayelsa State, Nigeria. The study used an ex-post facto design, with 400 participants drawn from the eight local government areas using a stratified random sampling technique. The primary data for the study were collected using a validated structured questionnaire. The mean and standard deviation were used to analyse the research questions, and the hypothesis was tested using regression analysis at the 0.05 level of statistical significance. The result revealed that environmental accounting practices have significant effect on behaviour of host communities in Nigeria (Adj R2=0.337, F=203.936, p=0.000). According to the findings of the survey, aggression and conflict against oil companies are linked to the negative impact of oil exploration on the environmental condition of host communities. The study concluded that environmental practices have effect with the behaviour of host community. The study recommended that firms in Nigeria should integrate environmental accounting practices in their operations in order to enhance their production.

Keywords

Accounting,

Behaviour,

Communities,

Environmental,

Host,

Practice.

1. Introduction

Environmental concerns now affect all nations and businesses on a global scale. According to Oraka and Egbunike (2016), environmental concerns typically have negative consequences for the natural world as a result of businesses' destructive actions, which over time cause issues that have an impact on the community. Social and environmental reporting have increased as a result of businesses being more responsive and aware of their responsibilities to society and the environment (Adediran & Alade, 2013). In recent times, there has been more interaction between businesses and the environmental context in which they operate; this awareness has been heightened by worries about resource conservation, resource scarcity, ecological pollution, and business practices that reduce the ozone layer and thereby tip the environmental system's balance (Ahmad et al., 2018).

A rising number of enterprises worldwide are taking environmental management and conservation breaks as part of their corporate social duty. As part of its social duty, an organization can retain strong commercial relationships with stakeholders by engaging in environmental conservation activities (Sani & Nwite, 2020). For proactive environmental management operations, the subject of environmental conservation demands internal

corporate choice. Environmental Accounting was established in response to this proactive activity to help firms correctly identify, analyze, and quantify the investment, cost, and effect of environmental preservation programmes. Marrte and Moore (2014) recognise that these environmental actions are anticipated to be included in the annual reports of firms in order to clearly express the financial advantages and costs connected with environmental operations. In addition to increasing the openness of its operations, environmental accounting may help a company make reasonable and well-informed decisions about how it might cope with environmental concerns by giving it an understanding of the costs and possible returns of investments in the environment. According to Jack and Ali (2011), environmental accounting was developed to address the shortcomings of conventional management accounting because it broadened the scope of accounting by taking into account and disclosing how business activities affect the environment. This is because stakeholders hold businesses accountable for both their financial performance and how they treat the environment from which resources are derived.

According to Sani and Nwite (2020), the demand for environmental reporting as part of an entity's corporate responsibility has significantly risen in the present as a result of contemporary natural calamities in the globe. Ofor and Maduna (2019) highlighted that the lack of reporting on the socioeconomic consequences of business operations on the environment hinders firms' capacity to clearly link environmental accounting practice and social responsibility compliance to the cost of environmental conservation and its advantages. Boateng (2012) and Rislan (2016) noted that transparency, truth, and fair reporting depend on being able to clearly communicate the relationship between environmental accounting practice and social responsibility, costs, and returns of environmental preservation. The questions of how much of an enterprise's resources are allocated to addressing the various difficulties in their operating environment and how much of that information is disclosed in a transparent manner for cordial relations are at the heart of the social responsibility concerns surrounding the operations of many companies in Nigeria. The hostility and agitation that frequently afflict communities in Nigeria where manufacturing companies are situated are brought on by worries about the proportion of these companies' enormous resources that are allocated to environmental protection, which accounts for the majority of their input (Tim & Kistto, 2011; Pukle, 2018). In order to handle concerns about social responsibility and the host community's environment, the organization's finances are essential in forging strong harmonic bonds with the residents. A corporation's success in social responsibility and deliberate steps to decrease the impact of its operations on the environment are crucial to the firm's long-term existence since honest reporting builds good relationships with all stakeholders.

The host communities in the region have suffered as a result of the oil firms' exploratory efforts in Nigeria's Niger Delta. Violent protests have been used by certain communities to react. As a result, the operations of the oil firms have been disrupted; their employees, particularly white ones, have been abducted; oil infrastructure in the region has been destroyed; and there have been conflicts between local residents and security personnel. Hamilton (2011) claims that during community and oil company conflicts, intimidation of oil company sabotage, workers, blockades, and damage to companies' installations, as well as, occasionally, disruption or total shutdown of oil operations in the affected region, are common. The performance of these businesses operating in Nigeria's Niger Delta is negatively impacted by these problems (Achunike, 2020).

Oil corporations and the government have suffered significant financial losses as a result of these crises. Hamilton (2011) noted that disputes in oil-producing villages cost SPDC/NNPC more than $1.5 billion. The Nigerian Petroleum Development Company reported losses in drilling locations in the Niger Delta region as a result of conflicts and crises in oil-producing towns. It is on these grounds that this study investigates host communities' perceptions of oil exploration firms' degree of environmental accounting standards.

Environmental accounting practices have seen to affect host communities' behaviour, which in turn influences the operations of the firms. Iliemena (2020) asserts that as no business can live without its environment, every corporate organization's success is 80% dependent on its operational environment, which is represented by the actions of the host community. It should be noted that the notion of environmental accounting has become necessary as a component of corporate accounting systems due to the environment's function and its demonstrably significant contribution to the ongoing performance of business organisations. According to research by Amedu et al, (2019). Environmental accounting aids in a thorough evaluation of the costs and advantages of environmental preservation efforts by businesses (Iliemena, 2020).

In line with the above problem, the study examined the effect of environmental accounting practices on host communities in Bayelsa State, Nigeria. in order to achieve this objective, the following research question.

What is the effect of environmental accounting practices on host communities in Bayelsa State, Nigeria?

The following hypotheses were tested at the 0. 05 level of statistical significance:

Ho1: Environmental accounting practices have no significant effect on host communities in Bayelsa State, Nigeria.

2. Literature Review

Conceptual Review

Environmental Accounting Practice

According to Ofor and Maduna (2019), environmental accounting is the process of using conventional accounting and financial standards to calculate the costs that business activities or exercises will have on the environment. Tim, Kistto, and Rislan (2011) and Rislan (2016), working together, identified environmental accounting as a strategy that enables organisations to communicate their efforts to identify the cost of environmental preservation activities, the benefits of such activities, provide the best method for quantitative estimation in monetary value or actual units, and support the correspondence of results. The primary function of environmental accounting is to quantify, in terms of money, the cost of an organization's environmental activities and the benefits of those undertakings to those in its close locality and broader society. In this sense, environmental accounting is the area of accounting designed to recognise actions that enable organisations to communicate their efforts to protect the environment and related benefits (Tim and Kitto, 2011).

The benefit of environmental preservation efforts, which environmental accounting supports, is the mitigation of all negative climate consequences and impacts of business activity. According to Boateng (2012), environmental accounting is the area of accounting that helps organisations evaluate the cost of anticipating, reducing, and avoiding environmental effects, as well as the expulsion of such effects for reclamation and related benefits, in financial terms. Generally speaking, environmental accounting is a collection of methods and standards used by executives to provide insight into the actual costs, benefits, and streams that drive the efficient fulfilment of environmental preservation efforts that are in features.

According to Satu and Paulo (2016), there are primarily two perspectives: environmental financial benefits and environmental preservation costs (monetary value) (actual units and money-related value). A powerful method for identifying and estimating an organization's ventures in its current situation is precise quantitative estimation of information using environmental accounting connected with all of the realities. Environmental accounting data is used by organisations both locally and remotely that are looking for information about a component's concern for its social responsibility. As a result, Fadile and Motten (2016) observed that environmental accounting data in yearly reports of elements is essential because the data exposes how social responsibilities are being executed. Boateng (2012) and Fadile and Motten, (2016) noted that the purpose of the disclosure is to enable businesses to achieve financial stability, maintain good relations with the host community, and pursue effective environmental protection.

Behaviour of Host Communities

Host communities are those that provide land for the use of a company, organisation, or group of organisations operating within their geographical boundaries. In the scope of this review, host communities are defined as those that share common boundaries and benefit from or are exposed to the activities of oil companies within their regions. A "host local area" refers to a characteristic of a typical gathering, such as a geological region, social class, or ethnic foundation. They may also share a remarkable interest, such as concern over the extinction of local wildlife and vegetation.

According to Amabipi (2016), the southern Nigerian provinces are made up of the host communities for oil organisations. Akwa Ibom, Bayelsa, Edo, Abia, Cross River, Delta, Imo, Rivers, and Ondo states are included in this group. There are twenty-four different ethnic identities that make up the host communities in the oil-producing Niger Delta region of Nigeria, including the Ijaw (the largest group), the Igbo, the Itsekiri, the Ogoni, the Isoko, and the Urhobo. In the southern portion of Nigeria, the Niger Delta covers 26,000 square kilometres, and there are up to 10,000 square kilometres of tropical jungle there (Amabipi, 2016). According to Ojakorotu (2011), the Niger Delta is one of the world's richest regions in terms of mineral resources, a variety of plant species, and animal resources. Over 89% of the nation's oil revenue, which accounts for more than 79% of Nigerians' income, is produced in this region (Ojakorotu, 2011).

Their responses and solutions to the tasks of oil companies globally inside the Niger Delta region of Nigeria have shown how host communities behave toward oil companies. The first international oil company, Shell Petroleum Development Company (SPDC), started oil production operations in Nigeria. Akpomuvie (2011) stated that at the point the Nigerian government set the pace for oil exploration, other international oil organisations came in, which the host communities happily accepted in anticipation of a better livelihood. Communities expected the organisations to influence them and work with them to identify problems due to the negative effects of oil spills and gas explosions in the environment. Even though the communities protected the oil offices and pipelines and that there were no rates of line bunkering or craftsman processing plants in the brooks, the international oil organisations did not see reliance as a crucial factor in calculating the progress of reasonable association (Akpomuvie, 2011).

According to Amabipi (2016), residents of the host communities for the oil-producing Niger Delta region of Nigeria were not sluggish people but rather people with extraordinary culture and pride. People in the communities believe that the strategy of the international oil organisations will help to improve their harsh environment and help them live better lives through better jobs and innovation projects. Ibaba (2008) claimed that as a result of these presumptions, organisations were able to feel at ease and that people openly acknowledged them and did not feel stressed when the organisations took their property without paying them enough in exchange for the expectation of a better life and a relationship with them (Amabipi, 2016).

According to Obi (2009), host communities of oil organisations turned violent toward them when their operations resulted in significant destruction of ranch lands and fishing grounds. The lack of suitable homestead land, marine resources, and environmental corruption destroyed the livelihoods of the host communities. According to Withstand (2011), the host communities turned violently against the oil organisations because they saw their activities as a threat to their course of events. According to Heiner (2013), a problem becomes a social problem when it is disliked or seen as a hindrance by a sizable number of people who are prepared to kill it. Violence against oil corporations and host community mistrust have lately spiralled out of hand in Nigeria. According to Ikelegbe (2001), the efforts of the oil companies and the Nigerian government to use their positions of authority to determine local area viciousness turned deadly as some fighters, honourable citizens, and local people perished in clashes between fighters and the local population. According to Ojakorotu (2011), the once tranquil Niger Delta became a place of fear and frailty as a result of local hostility and doubt toward oil companies. This problem weakened the activity of the IOCs and outlined the host communities' sense of uncertainty. Ojakorotu (2011) also observed that localised doubt and violence against IOCs that is covered up in the media has an impact on the issue of the oil companies and the host community, with social, legal, economical, and political interests. The unfortunate management of neighbourhood violence by the oil companies created space for neighbourhood savagery to grow into a significant global concern from this region due to intense burden and media reporting.

Theoretical Review

The review is grounded in legitimacy theory, which was inspired by Dowling and Pfeffer's definition of authoritative legitimacy (1975). According to the theory, organisations constantly seek to make sure that they operate within the parameters and norms of their specific social orders. Understanding the association's behaviour in carrying out, creating, and disseminating its social obligation arrangements is made easier with the help of legitimacy theory. According to Beata (2018), the fulfilment of the association's common agreement is the fundamental concern of legitimacy theory. This agreement enables the association to acknowledge its goals, which necessitates the acceptance of an organization's social obligation procedure, influencing various organisational areas.

According to the legitimacy theory's point of view, a company would knowingly conceal activities if management believed that those activities were common in the areas where it did business (Sani and Nwite, 2020). The theory assumes that there is a shared understanding between a business and the wider community where it operates. Where society isn't satisfied that an association is operating mindfully in a real and acceptable manner, then the issue of legitimacy will eventually surface, leading to the capture of activity, which ultimately results in the termination of the agreement (Sani and Nwite, 2020).

Additionally, distrust is engendered by the changeable and dynamic character of cultural assertions. The fundamental tenets of doing business in this way call for organisations to consistently be open to the public and the environment in which they operate (Deegan, 2000). Directors may take legal action if they believe the association's activities do not compare to those of the general public as specified in the agreement. According to Cormier and Gordon (2001), open disclosure in yearly reports is required for genuine healing activities to have an impact on outside parties (society and other partners). This is the case in environmental accounting practise. The focus of theory is on the avocation of a business's legitimacy in the eyes of the general public by living up to cultural presumptions and being exposed to annual proclamations. The theory is thus applicable to this review because, given the severe climate damage caused by the activities of international oil companies in Nigeria, environmental protection action is one of the ways in which organisations can legitimise and authenticate their reality in that country.

Empirical Review

Scholars have examined several aspects of environmental accounting practises in different dimensions. Gilbert (2018) looked at how business reputation is impacted by environmental accounting, corporate social responsibility, and company performance. The goal was to determine how corporate reputation as a moderating factor affected environmental accounting, corporate social responsibility, and business performance. The manufacturing businesses registered on the Indonesia Stock Exchange (ISE) between 2014 and 2016 provided

the study's data. Regression analysis's findings suggested that varying company reputation, EA, and social responsibility had an impact on the company's performance and worth at the same time.

The United Arab Emirate (UAE) markets were used as evidence in a study by Hamzah et al. (2018) on environmental strategy, environmental management accounting, and organisational performance. The goal was to investigate the relationship between environmental strategy and the use of environmental management accounting. The data for the study came from companies registered on the UAE stock exchanges. According to the findings of structural equation modelling, environmental strategy has a favourable impact on the degree of environmental management accounting and there is a positive correlation between environmental management accounting and organisational performance.

Amer et al. (2018) looked at the function of EA in environmentally sustainable development. The empirical research goal was to investigate how EA contributes to environmentally friendly development. Good environmental accounting practises are essential for sustainable development, according to the exploratory review, as they enable firms to concentrate on ecosystem services.

Toyin (2017) conducted research on environmental accounting as a strategy for conserving biodiversity in tropical forests. For accounting purposes, the study is intended to estimate the rate of deforestation and its impact on biodiversity. The study was carried out in Osun state's forest reserves in Nigeria. When data from the forest management department's records were studied using the Logit Regression Model (LRM), it was discovered that the loss of biodiversity had a per-capita annual cost of over N2 billion.

Izidor (2016) employed a cross-sectional design to compare the company's experiences to those of the host communities in order to highlight the minor differences in their approaches. The study combined secondary and primary research as a method of data collection and analysis. The results showed that host towns and oil multinational corporations used a variety of engagement strategies, including cluster development board meetings, town hall meetings with host communities, and other forms of communication like back-and-forth correspondence.

Amabipi (2016) used social exchange theory to clearly comprehend the fundamental reasons and consequences of the region's widespread distrust of the oil business. The selection of 10 community individuals, eight oil industry leaders, and three government officials was done through the use of purposeful sampling. The data was gathered through detailed interviews and documents provided respondents. These were inductively coded before being subjected to a constant comparison analysis. Participants felt that the degree and frequency of community violence was affected by a lack of effective collaboration among stakeholders and the government's and foreign oil firms' implementation of inadequate management practises.

Hamilton (2011) investigates the part that oil and gas companies play in Niger Delta community issues. The author used information from already published books, newspapers, magazines, etc. The main findings were that oil and gas corporations have encountered different types of local crises in each location where they operate. It was discovered that these crises have a detrimental effect on these organisations' performance. According to the researcher, good community relations will drastically lower the number of industry-community issues in the Niger Delta region.

All of this literature was found to be lacking in the ability to investigate how host communities behave in response to the effects of oil exploration. Furthermore, no one has been able to offer a plan for how the oil corporations in the region may ease the problem in the oil-producing Niger Delta. This study, which was conducted in Bayelsa State, Nigeria, looked at how corporations use environmental accounting practices and how host communities behave.

3. Methodology

Ex-Post-Facto was the research design used for this study, which entails testing or analysing potential antecedents of events that had already happened before the researcher arrived on the scene. In doing so, information was gathered using a questionnaire created by researchers called the Environmental Accounting Practice by Oil Companies and Behaviour of Host Community Questionnaire (EAPOCBHCQ). A sample of 400 respondents was selected using a stratified random sampling technique from the eight local government areas in Bayelsa State that are home to international oil companies. The companies' staff, chief council, community development council, youth council, and women's group served as the foundation for stratification. The information gathered was continuous and was based on the respondents' perceptions of the interactions in Bayelsa State between oil companies and the host communities. Research questions were addressed using the mean and standard deviation. Additionally, linear regression was used to test the hypothesis.

4. Results

Table 1: Frequency distribution of demographic data

SN	Variables		Frequency	Percentage
A	Gender			
	Male		264	66.0
	Female		136	34.0
	Total		400	100.0
B	Educational level			
	SSCE		184	46.0
	BSc/HND		200	50.0
	MSc		16	4.0
	Total		400	100.0
C	Group			
	Host Community:	Chief Council	80	20.0
		C.D.C	80	20.0
		Youth Council	80	20.0
		Women Group	80	20.0
	Company:	Staff	80	20.0
	Total		400	100.0

The above table relates to the demographic data of the respondents. From the gender record, 264 out of the 400 respondents were male and 136 were female. This shows that more males responded to the survey. In terms of their educational attainment, 184 respondents were SSCE holders. On the other hand, 200 and 16 had BSc/HND and MSc, respectively. This shows that the respondents are knowledgeable enough to provide relevant information needed for the study. Finally, from the sample size, 80 respondents were staff of the companies operating within the region, while 320 were members of the host communities, which comprised the chief council, community development council, youth council, and women's group. This record revealed that all stakeholders within the host communities and companies were evenly represented in the study.

Research Question One: What is the impact of oil exploration on host communities and host community behaviour in Bayelsa State, Nigeria?

Table 2: Mean and standard deviation of the impact of oil exploration on host communities and host community behaviour in Bayelsa State, Nigeria, (N = 400 Respondents)

	Items	Mean	STD	Remark
1	Oil spillage has caused devastating ecological damage, which has crippled agricultural activities, fishing, and the entire economic life of host communities.	3.3675	0.58163	Negative
2	The level of agricultural productivity is almost non-existent in the entire Niger Delta coastline and in host communities in particular.	3.595	0.71221	Negative
3	Apart from physical destruction to the plants and rivers around the areas where such spillages occur, gas flaring is known to cause the deposit of thick soot on the roofs of buildings in the areas where flaring is done	3.1525	0.73865	Negative
4	Gas flaring facilities are often located close to local communities and typically lack adequate protection for villagers who regularly get exposed to the heat from the flaring in their daily activities.	3.4425	0.74031	Negative
5	Industrial waste which are often times channelled into farmlands and water bodies have further devastating effects on the communities in such as navigational problems, depleting of aquatic life and the general aesthetic value of society.	3.13	0.8602	Negative
6	Disaffection arising from the inequalities attributed to the oil companies leads to an increasing number of protest against them.	3.29	0.90993	Negative

7	Host communities retaliate whenever oil companies out of desperation liaised with the federal government to set up extensive security architecture for the protection of their facilities and personnel without addressing environmental challenges suffered by host communities	2.83	1.15951	Negative
8	Destruction of plants and facilities becomes inevitable when companies resorting to threat or actual use of force to contain the resistance by the indigenes.	3.28	0.84462	Negative
9	host communities became violent against oil companies when the oil company activities resulted in high levels of destruction of fishing territories and farm lands	3.55	0.66604	Negative
10	host communities saw the oil company activities as a threat against their development and became violent against them	3.1475	1.00412	Negative
	Grand	3.2785	0.821722	Negative

The impact of oil exploration and the behaviour of host communities in Nigeria's Bayelsa State are depicted in the table above. The mean score for the 10 items that were used to address research question one is higher than the criterion mean score of 2.50. This suggests that oil exploration and spillage have wreaked havoc on the environment, crippling agricultural production, leaving thick dust on building roofs, destroying aquatic life, and lowering society's overall cultural beauty. As a result of the injustices attributed to the oil companies, there are also more and more protests against them. Additionally, host communities only turn violent when they believe businesses have betrayed them and that their actions have significantly destroyed farmland and fishing grounds without providing adequate compensation. The grand mean of 3.2785 indicates that host communities are negatively impacted by oil company activities, and as a result, they react violently.

Hypothesis: Environmental accounting practices have no significant effect on host communities in Bayelsa State, Nigeria.

Table 4: Regression analysis of the impact of oil exploration on host communities in Bayelsa State, Nigeria.

Model	**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
Regression	858.926	1	858.926	203.936	.000b
Residual	1676.272	398	4.212		
Total	2535.197	399			
	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
	.582a	.339	.337	2.05225	1.692
a. Dependent Variable: Behaviour					
b. Predictors: (Constant), Exploration					

The above data show the significant effect of oil exploration on host communities in Bayelsa State, Nigeria. The adjusted R-squared of 0.337 suggests that the activities of oil exploration explain 33.7% of the variation in the environmental condition of host communities. On the other hand, the Durbin-Watson test statistic of 1.692 is within the acceptable range of 2.0, indicating the model is a good fit. The F-statistic (203.936) has a p-value of 0.000, less than the 0.05 alpha level of statistical significance. Based on the above data from the F-statistic, we can conclude that the exploration activities of oil companies significantly impact the environmental condition of host communities, hence their behaviour. Based on this result, the null hypothesis, which states that oil exploration has no significant impact on host communities, is rejected.

Discussion of Findings

The answer to research question one showed that oil multinationals have made a huge impact on host communities' environments through their exploration and spillage of oil, crippling agricultural activities, leaving thick dust on building roofs, destroying aquatic life, and generally degrading society's cultural beauty. Because of the aforementioned, host communities protest against them as a means of expressing their unhappiness. Furthermore, host communities only get violent when they feel that oil firms have misled them and that their efforts have seriously damaged farming and fishing areas without adequately compensating them. This is particularly true when multinational oil companies send military forces to guard sites while forcibly intervening

in local affairs to address urgent problems that host communities are suffering. Similar to Table 4, which further supports the research premise, oil exploration operations have a substantial influence on the environment and the lives of locals in host communities.

The analysis is in line with Amabipi (2016), who stated that insufficient administrative processes used by multinational oil businesses and governments and a lack of effective coordination among partners both contributed to the degree and recurrence of violence against oil firms. Accordingly, Amer et al. (2018) discovered that effective environmental accounting practices are essential for sustainable development because they enable organisations to concentrate on ecosystem services.

5. Conclusion

The research looked at how oil corporations' environmental accounting practices impact local community behaviour in Nigeria's Bayelsa state. The study concludes that the detrimental effects of oil exploration were a major factor in the host communities' unfavourable attitudes toward oil corporations operating in the area. The study discovered that exploration operations had a major negative impact on the host communities, including the degradation of the environment's ecology, which makes it impossible for the people of the host towns to pursue their main sources of income, farming and fishing. Finally, it was shown that corporations' environmental accounting practices may lead to harmonious coexistence when they work to raise the socioeconomic standing of the host communities and take steps to lessen the impact of oil exploration on their environment and society at large.

Recommendations

The recommendations that were made were based on the conclusion that was obtained.

The federal government should make sure that the whole Niger-Delta region's interests are prioritised in the government's development programme, especially regarding the oil income. Also, oil multinationals must work with the federal government in partnership to make sure that oil spills and industrial waste are routinely removed from impacted areas.

In order to promote better and reciprocal coexistence that will increase industrial output and growth without infringing on the rights of the host communities to a safe environment, it is urgent for the oil multinational companies operating in the Niger-Delta region of Nigeria to strengthen their relationships with their host communities.

To prevent engaging in projects that have no appreciable effect on the welfare of the populace, the oil corporations in the Niger-Delta area should examine their corporate social responsibility initiatives and make sure that a participatory rural appraisal technique is used.

6. Contribution to Future Research

This study has added to the body of knowledge by demonstrating how environmental accounting practices affect host community behaviour. Additionally, academics and other researchers can draw from the findings of this study by carrying out comparable studies in different fields or regions to see if the results can be generalised to other areas of the economy.

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