

Interactive Influence Of Nationwide Security On Sustainable Development And Sustainability Disclosure Affiliation

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Abstract

The growth of sustainability reporting over time has started to be felt in the developing world. A developing country like Nigeria with serious security challenges need to know the level of development that sustainability reporting can tolerate. To this effect, this research scrutinizes the multiplied effects of sustainability reporting and nationwide security on sustainable development in Nigeria. Empirical review illustrates that a wide gap exists between sustainability reporting, national security and sustainable developments in the developing world. This work was grounded on fitted theories like the modernization and social contract theories which; together were used in building a framework that provides remedies to Nigeria's and indeed the underdeveloped world's sustainability, security and developmental challenges. As the main aim was to examine all sectors of the economy, the methodology applied was created on mixed methods. Hence, both primary and secondary data were utilized. The entire economy (with emphasis on environmentally sensitive firms) constituted the population of this study. By adopting Cochran's (1977) sampling technique, a rational sample size was selected for the four (4) domains of this research (Listed firms, Non-listed firms, MSMEs and Individual Communities), covering a 15-year period that spans from 2009 to 2023. Tools of analyses that portray the moderating relationships and effects of both sustainability reporting and nationwide security on sustainable development in Nigeria were used. The study discovered among other things that the indirect impact of nationwide security on sustainability reporting have significant but weak consequence on sustainable development. The study therefore, advices that government should embark on mandatory sustainability information disclosure and improved nationwide security so as to greatly support and maintain an appreciable level of sustainable development in Nigeria.

Keywords: *Sustainable Development, Sustainability Reporting, Environmental Disclosure, Social Disclosure, Nationwide Security, Gross Domestic Product*

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I. Introduction

Background

Sustainability reporting involves the revelation by companies the effects of their processes on the atmosphere and humanity at large (Haladu & Salim², 2017). Sustainability disclosure otherwise known as non-financial reporting is a new spectacle in emerging economies like Nigeria (Haladu & Salim¹, 2016). Consequently, from the public sector, to the private sector to the formal and informal sectors no one seemed to give it proper recognition. Aquino (2009) has explained non-financial reporting as that disclosure which covers the many environmental themes and is contained in the annual report of business enterprises and made at the discretion of management. He stresses that non-financial reporting are ways of notifying stakeholders (especially accounting professionals and standard-setting bodies) about social and environmental themes and practices being employed by commercial organizations. Sustainability reporting though new to most of the developing world is a concept that has seen thousands (if not millions) of literatures connected with it. Since the unearthing of the concept by Richard Carson in 1962 in her book the *Silent Spring* (Haladu, 2017; IISD, 2013; Malarvizhi & Yadav, 2009), up to its acknowledgement by the United Nations (UN); there has been series of researches on the subject

matter particularly in the developed world. Numerous authors have appraised the concept with different aims and from different discernments (Haladu & Salim, 2016). With the threat of Climate Change and Global Warming dangling over, it is time that this concept be given due attention by third-world economies (Haladu & Salim¹, 2017).

Feasibly, most of the difficulties and challenges Nigeria is currently facing especially as it affects economic, social and political insecurity, may be tortuously accredited to the country's voluntary sustainability disclosure. Nevertheless, a serious valuation of these challenges may reveal that the roots of the current insecurity in the country is unswervingly connected to the annihilation of the natural environment and social values. Environmental disasters are so common in the country that there are barely any way out. Natural forces like erosion, forest fires, desert encroachment, etc. are root causes of threat and damages to the ecosystem. What has been over looked however, are non-natural origins especially the role of individuals and corporate bodies in the private, public, formal and informal sectors. In the South-South and South-Eastern parts of Nigeria, oil spillage and gas flaring has not only destroyed most of the bio-diversification, but has posed serious threats to human existence (Alabi & Ntukekpo, 2012; Ayoola & Olasanmi, 2013). In the South-West, crop rotation, exhaustive farming and other conventional modes of agriculture have left most people poor. Desert infringement is a situation Mohammed (2015) noted, impends food security as both agrarian and pastoral farmers have been denied farmlands by sand dunes, deficiency in water supply and low income. This has caused farmers to abandoned their occupation for other activities in the big cities - both legal and illegal (Mohammed, 2015). Generally, in Northern Nigeria there is the farmer-herdsmen conflict which is often given religious undertone. Additionally, the country has witnessed so many conflicts which have left most people (especially herdsmen) displaced. Sadly, these displaced herdsmen have today turned parts of the country into Bandit retreats. There are also cases of forceful land grabbing by government officials at all three tiers of government levels. These activities have stalled agricultural production in most parts of the country with its overwhelming economic and social consequences. The major reasons for these catastrophes is the lack of disclosure on sustainability matters by individuals and firms from the acquisition of land (land grabbing) to their production processes, down to the effects of their products and wastes on society.

Similarly, the treatment of the labor force has not been earnest. Issues like job security, fundamental human rights, safety and health, and respect for cultural and traditional values have all not been appropriately recognized, recorded and reported. These issues have left the current generation of youths to be bitter about the entire situation. Except for the Oil & Gas sector, most quoted companies in Nigeria barely reports on their environmental and social effect because such reports are voluntary rather than mandatory. Even in the Oil & Gas sector where we have EGASPIN and now the PIB 2021, there are scarcely any disclosure by local firms on sustainability materials (Haladu², 2017).

The overall result is unawareness by both the government and society on the consequences of these artificial maneuvers on humanity. Subsequently, most of the rural youth's population who depend on agriculture for their existence have been forcefully pushed into big cities where they idle away their life. Those who remain behind resort to social vices (drug abuse and addiction) or became dedicated criminals like armed robbers, kidnappers or insurgency fighters. This has really stalled Nigeria's development as most areas of the country have now been made inhabitable.

From the above discussion it should be recognize that a big problem looms from sustainability reporting which have also encourage insecurity in most part of the country, hence stalling sustainable development. It is thus rational to raise the key question of how can the multiplied effect of sustainability reporting and nationwide security influence sustainable development in Nigeria? In this regard, this study focusses on defining and assessing the moderating effect of nationwide security on the relationship between sustainability reporting and sustainable development. Hence, this research would investigate principally, the assertion that "there are no significant influence of the moderating effect of nationwide security on the affiliation amongst sustainability reporting and sustainable development". Furthermore, the study would equally test for the direct impact that "no significant relationship exists between sustainability reporting and sustainable development" as well as "nationwide security and sustainable development".

In this respect, the work has been divided into five parts. The first part is the general introduction that traces the background, pin-points the problem of the research together with the basis on which the study was built. This was then followed by the review of recent conceptual, empirical and theoretical works which, were then used to construct and build a framework and a research model for the study. The methodology in the third part shows the population, sample size, methods of data collection and analyses. The last two sections shows how the results were discussed, the findings and recommendations of the study.

II. Conceptual and Literature Review

Introduction

In this part of the research, important concepts like sustainability reporting, sustainable development and nationwide security issues especially with regard to Nigeria; were dissected into sub-headings and thoroughly discussed. Again, past literatures on the subject matter of sustainability reporting, sustainable development and insecurity were also reviewed so as to figure out areas of weaknesses that justifies the embarkment on this research.

Sustainability Disclosure

Sustainability reporting or disclosure otherwise known as non-financial reporting (Othman & Ameer, 2009), is the method of communicating the social and environmental impact of establishments' economic actions on the habitat or on persons or particular interest groups within society and to society at large. As the acknowledgement and concern for the environment grows, companies have become willing to disclose to stakeholders' information on social and environmental matters in separate non-financial reports called "Stand-Alone" reports which are now issued (Beets & Souther, 1999). Branco and Rodrigues (2007) agreed that social and sustainability reporting is "the disclosure of information about companies' interaction with society". In many nations, ecological subjects are of great apprehension to most organizations. In his advanced evaluation of the concept, Contrafatto (2011), defined sustainability reporting as a "self-reporting process through which quantitative and qualitative information about social and environmental effects are accounted for and disclosed". A major feature of this definition is that it portrays the concept as a "self-reporting process". Sustainability reporting can also be referred to as environmental accounting or social reporting.

From the above definitions, it is clear that sustainability reporting deals mainly with aspects of accountability of business entities other than economic or financial. In effect it is the process through which, business entities accounts for the effects of their operations on the biodiversity and ecosystem of the immediate community (Haladu¹, 2017). It shows the extent to which the social, civic and traditional values of the public has either been eroded or threatened by the activities of investors.

Some of the major aims of environmental accounting according to Haladu (2019), are that stakeholders and society need to know about what is being reported on the environment and the extent of material issues covered by the environmental report of a firm. Furthermore, firm's need to follow laid down rules, regulation, and guidelines for a comprehensive report to be presented. This increases the level of sustainability transparency. Through sustainability reporting local community in particular would get a true picture of the level of degradation or otherwise of their environment. Additionally, it helps in determining an organizations' relationship with stakeholders. All stakeholders to a firm are in need of various information. Until firms disseminate these information to concern parties, the relationship with the public or government is anything but good. It is important to note that most of the aspects of sustainability reporting is non-financial. That is, either descriptive, pictorial or physical or all combined (Haladu, 2018).

Haladu and Bin-Nashwan¹ (2022), opined that reporting on the environment greatly helps in attracting foreign investors. It is no anecdote that nowadays environmental issues are given priority in developed countries to the extent that they have become major political issues with "Green" policies forming major components of the manifestoes of some Political Parties like the Green and the Liberals in the UK, the Democrats in the US, etc. Hence, companies need to attract environmental consumers, avoid powerful environmental lobbyist and boost their images (Haladu and Bin-Nashwan², 2022). Reporting on environmental issues by firms goes a long way in achieving this feat.

Global Reporting Initiative (GRI) Standards 2022

GRI is one of the broadly accepted sustainability reporting standards. GRI 2022 is basically, an extension of GRI 2016. It is issued by the Global Reporting Standards Board (GSSB). This standard contains the most recent version (as at June 2022) of GRI Sustainability Reporting Standards. The aim of the Standard is to provide transparency, on how an organization "contributes or aims to contribute to sustainable development" by publicly discharging its most significant impacts on the economy, environment, people (including on human rights) and how these impacts are managed. In total it includes about 38 disclosures. A summary of the disclosure can be broadly classified into three: Universal Standards, Sector Standards and Topic Standards. The Universal Standards consists of GRI 1, GRI 2 and GRI 3. This part of the standard is applied uniformly to all reporting. The Universal Standard is basically made up of the requirements and principles of GRI, information about the reporting organization and material topics to be disclosed by the organization. The Sector Standards consists of GRI 11, GRI 12, GRI 13, GRI 14, GRI 15, GRI 16, GRI 17, GRI 18, ... Standards under this section are to be applied to the relevant sectors. The third part of the standard which is the Topic Standards consists of GRI 201 to GRI 418. Standards found under this group are to be applied to specific information on material topics.

GRI 2022 also encourages consistency and credibility in information reporting for global comparability and quality. Most importantly, GRI Standards are based on guidelines for responsible business conduct set out by credible international Agreements like OECD (Organization for Economic Cooperation and Development), Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights. GRI 2022 can be used by all organizations (Private and Public). Key features and concepts in the Standard include: Impact, Material Topics, Due Diligence and Stakeholders. Table 2.1 and Figure 2.1 illustrates the key elements contained in GRI 2022 and their weighted scores.

Table 2.1: GRI Standards 2022 Disclosure Score Card

STANDARDS	DISCLOSURE REQUIREMENTS	MATERIAL TOPIC	SCORE
GENERAL DISCLOSURE			
GRI 1	Foundation 2021		-
GRI 2	General Disclosure 2021	Disclosure 2-1 to Disclosure 2-30	30
GRI 3	Material Topics 2021	Disclosures 3-1 to Disclosure 3-3	3
Total			33
SECTORIAL DISCLOSURES			
GRI 11	Oil & Gas Sector 2021	Disclosure 11.1 to Disclosure 11.22	22
GRI 12	Coal Sector 2022	Disclosure 12.1 to Disclosure 12.22	2
GRI 13	Agriculture Aquaculture and Fishing Sectors 2022	Disclosure 13.1 to Disclosure 13.26	26
Total			50
TOPIC STANDARD DISCLOSURES			
ECONOMIC DISCLOSURES			
GRI 201	Economic Preference 2016	Disclosure 201-1 to Disclosure 201-4	4
GRI 202	Market Presence 2016	Disclosure 202-1 to Disclosure 202-2	2
GRI 203	Indirect Economic Impact 2016	Disclosure 301-1 to Disclosure 301-2	2
GRI 204	Procurement Practices 2016	Disclosure 204-1	1
GRI 205	Anti-Corruption 2016	Disclosure 205-1 to Disclosure 205-3	3
GRI 206	Anti-Competitive Behaviour 2016	Disclosure 206-1	1
GRI 207	Tax 2019	Disclosure 207-1 to Disclosure 207-3	3
Total			16
ENVIRONMENTAL DISCLOSURES			
GRI 301	Materials 2016	Disclosure 301-1 to Disclosure 301-3	3
GRI 302	Energy 2016	Disclosure 302-1 to Disclosure 302-5	5
GRI 303	Water and Effluents 2016	Disclosure 303-1 to Disclosure 303-5	5
GRI 304	Biodiversity 2016	Disclosure 304-1 to Disclosure 304-4	4
GRI 305	Emissions 2016	Disclosure 305-1 to Disclosure 305-7	7
GRI 306	Effluents and Wastes 2016	Disclosure 306-1 to Disclosure 306-5	5
GRI 306 (2020)	Waste 2020	Disclosure 306-1 to Disclosure 306-5	5
GRI 308	Supplier Environment Assessment 2016	Disclosure 308-1 to Disclosure 308-2	2
Total			36
SOCIAL DISCLOSURES			
GRI 401	Employment 2016	Disclosure 401-1 to Disclosure 401-3	3
GRI 402	Labour/Market Relations 2016	Disclosure 402-1	1
GRI 403	Occupational Health and Safety 2018	Disclosure 403-1 to Disclosure 403-10	10
GRI 404	Training and Education 2016	Disclosure 404-1 to Disclosure 404-3	3
GRI 405	Diversity and Equal Opportunity 2016	Disclosure 405-1 to Disclosure 405-2	2
GRI 406	Non-Discrimination 2016	Disclosure 406-1	1
GRI 407	Freedom of Association and Collective Bargaining 2016	Disclosure 407-1	1
GRI 408	Child Labour 2016	Disclosure 408-1	1
GRI 409	Forced or Compulsory Labour 2016	Disclosure 409-1	1
GRI 410	Security Practices 2016	Disclosure 410-1	1
GRI 411	Rights of Indigenous People 2016	Disclosure 411-1	1
GRI 413	Local Communities 2016	Disclosure 413-1 to Disclosure 413-2	2

GRI 414	Supplier Social Assessment 2016	Disclosure 414-1 to Disclosure 414-2	2
GRI 415	Public Policy 2016	Disclosure 415-1	1
GRI 416	Customer health and Safety 2016	Disclosure 416-1 to Disclosure 416-2	2
GRI 417	Marketing and Labelling 2016	Disclosure 417-1 to Disclosure 417-3	3
GRI 418	Customer Privacy 2016	Disclosure 418-1	1
Total			36
Grand Total			171

Source: Compiled by the Authors from Global Reporting Initiative, 2022

Environmental Disclosure

Environmental disclosure deals with a firm’s operational impact on the biodiversity, which comprises both living and non-living natural systems (Haladu & Salim¹, 2016). The ecosystem made up of land, air and water could be damaged during the production process of a firm through input related effect such as energy and water or output related effects of emission, effluents & wastes, etc. It is therefore, incumbent on a firm’s accounting system to make disclosure on these aspects including transport, products and services related impacts as well as environmental compliance and expenditure (Haladu, 2017; Haladu, 2018). The major aspects to be disclosed by an organization in the environmental category under Sustainability Reporting Guidelines (GRI, 2016; GRI, 2022) ranges from GRI 301 to GRI 308 as shown on Table 2.2.

Table 2.2: Environmental Disclosures Requirements

Code	ENVIRONMENTAL DISCLOSURES	
GRI 301	Materials 2016	Disclosure 301-1 to Disclosure 301-3
GRI 302	Energy 2016	Disclosure 302-1 to Disclosure 302-5
GRI 303	Water and Effluents 2016	Disclosure 303-1 to Disclosure 303-5
GRI 304	Biodiversity 2016	Disclosure 304-1 to Disclosure 304-4
GRI 305	Emissions 2016	Disclosure 305-1 to Disclosure 305-7
GRI 306	Effluents and Wastes 2016	Disclosure 306-1 to Disclosure 306-5
GRI 306 (2020)	Waste 2020	Disclosure 306-1 to Disclosure 306-5
GRI 308	Supplier Environment Assessment 2016	Disclosure 308-1 to Disclosure 308-2

Source: GRI 2022

Social Disclosure

Social reporting is about organizations impact on the social system within which it operates (GRI, 2022), especially the immediate or host community. It can be sub-categorize into Labour Practices & Decent Work, Human Rights, Society and Product Responsibility. The sub-category of Labour Practices & Decent Work deals with labor practices based on internationally recognized universal Standards and Conventions of the United Nations (UN), International Labor Organization (ILO) and the Organization for Economic Cooperation & Development (OECD). It discloses the major concerns of labor practices & decent work. On the other hand, Human Rights sub-category aspect covers incidence of human rights, laws protection, enforcements, violations and changes in stakeholder’s ability to exercise and enjoy the fundamental rights under the United Nation’s Declaration and Conventions of 1948 and 1966. Society sub-category covers organization’s impact on host, local and immediate communities and on society in general. Finally, the Product Responsibility sub-category is concern with the products and services that have direct influence on all stakeholders especially customers. According to GRI (2016) and GRI (2022), disclosure on the social category has been grouped from GRI 401 to GRI 418 as shown on Table 2.3.

Table 2.3: Social Disclosure Requirements

Code	SOCIAL DISCLOSURES	
GRI 401	Employment 2016	Disclosure 401-1 to Disclosure 401-3
GRI 402	Labour/Market Relations 2016	Disclosure 402-1
GRI 403	Occupational Health and Safety 2018	Disclosure 403-1 to Disclosure 403-10
GRI 404	Training and Education 2016	Disclosure 404-1 to Disclosure 404-3
GRI 405	Diversity and Equal Opportunity 2016	Disclosure 405-1 to Disclosure 405-2
GRI 406	Non-Discrimination 2016	Disclosure 406-1
GRI 407	Freedom of Association and Collective Bargaining 2016	Disclosure 407-1
GRI 408	Child Labour 2016	Disclosure 408-1
GRI 409	Forced or Compulsory Labour 2016	Disclosure 409-1
GRI 410	Security Practices 2016	Disclosure 410-1
GRI 411	Rights of Indigenous People 2016	Disclosure 411-1
GRI 413	Local Communities 2016	Disclosure 413-1 to Disclosure 413-2
GRI 414	Supplier Social Assessment 2016	Disclosure 414-1 to Disclosure 414-2
GRI 415	Public Policy 2016	Disclosure 415-1
GRI 416	Customer health and Safety 2016	Disclosure 416-1 to Disclosure 416-2

GRI 417	Marketing and Labelling 2016	Disclosure 417-1 to Disclosure 417-3
GRI 418	Customer Privacy 2016	Disclosure 418-1

Source: GRI 2022

The Concept of Sustainable Development

The World Commission on Environment and Development (WCED) generally known as the Brundtland Commission in its 1987 Report defined Sustainable Development as “development that meets the needs of the present generation without compromising the ability of future generations to meet their needs” (Haladu¹, 2017). This is an attempt to integrate economic, social, and environmental issues in the developmental process. The insinuation is that there should be intra and inter-generational equity of resource exploitation. The main aim of sustainable development is to annihilate poverty in the foreseeable future. Important issues to attain this include growth, development, education, health, employment, natural resources exploitation, and climate change (Haladu, 2019). The Brundtland Commission’s definition of sustainable development can also be viewed from the human development perspective in which resource use are aimed at meeting human needs while ensuring the sustainability of natural structures and the environment so that the needs can be met not only in the present but also for generations to come.

The implication of sustainable development stems from the fact that the world is a place of restricted resources. This is one of the basic facts that most nations are discounting chiefly in developing economies of sub-Saharan countries like Nigeria. No matter how gifted a nation might be with normal resources it may one day be exhausted. Making provision for its depletion is therefore, an inevitability. Through sustainable development, a country could strategize well and make very good plan for the depletion of her resources. Sustainable development equally makes it possible to leave the environment vigorous enough to remain to produce the resources future generation will need (Casper, 2013). Thus, ravenousness and self-centeredness are overcome by sustainable development. Again, through sustainable development, government administrations can plan so that the environment is not devastated by reckless production operations and/or neglect of the earth. This will promote and leave behind a hygienic and strong environment for future generations. Sustainable development also makes possible the development of the economy while retaining its social and normal resources (Lewis, 2013). Every level of development comes at the expense of environmental dilapidation. A nation must therefore, put itself in the best position to be able to substitute through research and innovation, lost values.

Sustainable Development Goals

The sustainable development goals for better quality according to Lakshmi (2020 & 2021), are a set of seventeen (17) connected objectives structured for the enhancement of future peace and prosperity of people, planet and profit. The main aim of these 17 sustainable development goals is to transform the globe and end poverty and inequality by ensuring good health, justice and prosperity for all people. The 17 sustainable development goals are designed to achieve (United Nations¹, 2023):

- a. Universality, Integration and Transformation (UIT).
- b. Protection, Security and Eco-friendly Environment (PSEE).
- c. Integration, Inclusiveness, Accessibility and Sustainable Development (IIASD).

Below is a Tabular display of the 17 Sustainable Development Goals (SDGs) for environmental development.

Table 2.4: Sustainable Development Goals (SDGs)

SDGs	ENVIRONMENT & DEVELOPMENTAL AREA
SDG1	No Poverty
SDG2	Zero Hunger (Food Security)
SDG3	Good Health and Well-Being
SDG4	Quality Education
SDG5	Gender Equality
SDG6	Clean Water and Sanitation
SDG7	Affordable and Clean Energy
SDG8	Decent Work and Economic Growth
SDG9	Industry, Innovation and Infrastructure
SDG10	Reduced Inequality
SDG11	Sustainable Cities and Communities
SDG12	Responsible Consumption and Production
SDG13	Climate Action
SDG14	Life below Water
SDG15	Life on Land
SDG16	Peace, Justice and Strong Institutions
SDG17	Partnerships for the Goals

Source: United Nations Department of Economic and Social Affairs (2023)

Sustainable Development Index (SDI)

According to the SDI (2019), “the Sustainable Development Index (SDI) measures the ecological efficiency of human development” taking into consideration progress that have been made in relation to the environment within a well-defined planetary boundaries. The aim of this index is to update Human Development from ecological realities. The SDI is a ratio of a nation’s Human Development score to its ecological overshoot. This means that it is an index that shows the extent to which man’s emission of carbon dioxide and material footprint through the consumption of resources, exceeds the fair share of global limits. On average the world as at 2019 had an SDI score of between 0.6000 and 0.6999. Nigeria as a country has an average SDI score of 0.5810 as at 2019.

Nationwide Security in Nigeria

At present Nigeria is struggling with a lot of security issues threatening national prosperity and development. Since the adoption of stable democratic rule in 1999 (Ighoshemu et al., 2023; Obasa, 2023), Nigeria’s security situation has become a monster touching all aspects of human endeavor in the country. From economic to social to political aspects, the security condition is becoming worse by the day. Strictly speaking, there are no tangible social, economic and political benefits since 1999 for the majority of citizens in Nigeria. The causes of insecurity ranges from ethnicity and religious chauvinism, unemployment and poverty, weak judicial system, poor security system, systematic and endemic corruption, bad governance, unfair treatment, material inequalities, terrorism, kidnapping, banditry, marginalization, weak institutions, human rights abuse, globalization, indiscipline, environmental pollution, non-cooperation with security agencies, secessionist bid, religious superiority, cultural disregard and impunity (Ighoshemu et al., 2023; Okeke & Nwandu, 2023; Obasa, 2023); all very germane to the contextualization of the general insecurity in Nigeria.

Social Security

Social or community insecurity is a state of being subjected to threat, danger and injury in one’s own local habitation. It makes individuals feels prone to attack from different terrorist groups. In his study on the threat to community insecurity Obasa (2023), utilize qualitative method of research and discovered that Nigeria’s social security and development are “mutually dependent”. The qualitative method he applied was however, wrongly interpreted as “library technique” or “secondary data”. Obasa (2023), further asserted that social security threats emanated from consistent poverty, terrorism, financial stress and ethnic conflicts. According to him, what causes social insecurity are mainly corruption, injustice, hunger, poverty, and dependency in the mist of plenty. The need for police reforms which include operational autonomy from political interference, distrust by the citizenry, logistics, good governance, curb of illegal importation of arms and ammunition, identifying groups sponsoring community violence, punitive measures, multi-stakeholders approach; are all measures that will help curb social insecurity.

Economic Security

The most challenging issue of Nigeria’s security menace is economic insecurity. Ighoshemu et al. (2023), whose study investigates the impact of the security situation on the economy, describes the condition as a “monster”. Their research which involves a historical review based on David Easton’s 1966 theory, reveals a link between insecurity and economic stability. They concluded that unless a pro-active and coordinated approach is embarked upon, economic stability cannot be restored. Economic growth and stability does not go hand-in-hand with social goods as it barely affects the general standard of living. In spite of the steady progress in economic growth, the level of poverty keeps increasing with Nigeria still ranking among the poorest countries in the world. In general, the insecurity has affected business activities with serious effects on investments and food security. Currently, Nigeria has dropped to below developing countries (Ighoshemu et al., 2023) with very high unemployment and poverty rates as the average Nigerian lives below US\$1 per day. This has led to more insecurity and corruption in the country (Ighoshemu et al., 2023; Okeke & Nwandu, 2023). Okeke and Nwandu (2023) further stated from their exploration of the concept of economic security on sustainable development and women’s economic empowerment; classified economic security into income security, social safety nets, healthcare security, education and skill development, asset accumulation, financial discipline & literacy and economic stability.

Political Security

The biggest insecurity under political security is “Political Thuggery”. This term represents the intentional use of physical force against political opponents that may result in injury, death or psychological harm. This act is presently a common practice in Nigeria’s political circle (Ezeabasili, 2023). The rising insecurity in the Nigerian political system coupled with ritual killings have created a lot of concern both at national, regional and international levels. Ezeabasili’s (2023) work discovered that there is a link between political thuggery and

insecurity in Nigeria. More so, when political thuggery in Nigeria provides a breeding ground for kidnaping, terrorism, ritual killings, armed robbery, and drug trafficking and addiction. The role of the political elite is also very important when it comes to Nigeria's political security. Nwokeocha (2017) noted that among the problems of political insecurity are economic recession, low human development index, illiteracy and the military's involvement in politics. "Terrorism and insecurity in Nigeria are a direct and indirect consequences of underdevelopment brought upon the country by the political elite" (Nwokeocha, 2017). Their actions have led to calamities that were once just imaginations in Nigeria. Suicide bombing, insurgency, Boko Haram, etc. are all new security problems in Nigeria. Nwokeocha's (2017) discoveries, gives an austere picture of the casualties from political insecurity (terrorism) from 2009 to 2011. He counselled that building strong social and economic institutions will go a long way in curbing political insecurity.

Gross Domestic Product (GDP)

The GDP of a country is one of the most effective ways of determining its economic growth and development (Uzonwanne, Francis & Nwokoye, 2023; Ayemere & Onyeukwu, 2022). Generally speaking, GDP can be regarded as the total production of goods and services in a country. The GDP measures the value of final goods and services produced in a country in a given period of time, usually a year. It constitutes all the output generated within the borders of a country. Often, it is used to estimate the size of a country's economy and its economic growth (Ayemere & Onyeukwu, 2022). It can be computed through either the income, expenditure or output methods. The major benefit of GDP is that it could be monitored by the government as an economic indicator to understand the current and future position and direction of the economy (Ayemere & Onyeukwu, 2022; Zelenovic, Grubor, Zelonovic, & Vucic, 2023). In their analyses of the impact of livestock production on GDP, Uzonwanne et al. (2023) posits that a significant "bidirectional" relationship exists between the two in the Nigerian context. To trigger economic growth through the GDP, more investments should be made in a country's economy.

Empirical Review of Sustainability Reporting and National Security

Sustainable food production is stalled by land fragmentation (Onyemauwa et al., 2022). Ruthless deforestation witnessed in the Southwestern region of Nigeria for commercial and urbanization disrupted sustainable food production and environmental stability. This has resulted in food insecurity, low quality of human life, low expectancy rate and negative changes in biodiversity (Ajiola & Ilesanmi, 2019). The exploration of health security in Nigeria by Lawal et al. (2022), in relation to social and environmental vulnerabilities exposed how social and environmental uncertainties have tampered with infrastructure, funding and other social issues in the health sector. An examination of food security revealed high consequences in terms of mortality, malnutrition and epidemiology. If proper measures are however taken by 2050, food insecurity will be at a low ebb (Sanusi et al., 2019). Though these researches contributed to knowledge in the field of food security, they however ignore other areas of security like social and political insecurity.

In their study Shanono, Nasidi and Usman (2022) attempted an appraisal of the state of irrigation schemes in Northern Nigeria based on the sustainability pillars of social, environmental, economic, institutional and technological issues. Despite the fact that irrigation schemes contributes immensely towards the achievement of food security, there are huge economic fatalities associated with it attributed to poor management, underutilization and abandonment. The lack of proactive security planning according to Anchor's (2021) research, has given rise to the recurrent multiplicity of insecurity challenges in schools. The weaknesses of their researches however lies in the fact that they did not based their studies on the most acceptable environmental reporting standard (GRI Standards).

Ali et al. (2023) employed value chain analyses to examine the sustainability of fuel wood in Yobe State (Nigeria) in relation to economic, environmental and social aspects. Their result indicate that the operations of licensed and non-licensed actors in the industry affects profit, energy supply and employment. Their study nonetheless, showed less emphasis on sustainability pillars. The Nigerian energy sector which comprises oil, natural gas, hydro and thermal powers was critically explored by Nwozor et al. (2019). They reported that only 40% of Nigerians have access to electricity. The link between energy poverty and environmental sustainability in Nigeria necessitates alternative steps to bridge these energy gaps. Based on legal theory, an estimation of carbon emissions was made. The result of the work showed a positive correlation between electricity consumption and carbon dioxide emissions (Olujobi et al. 2023). The disadvantage of this research is that it applied only a single element (poverty) of the social content of social sustainability reporting. Additionally, though these studies were based on pure environmental issues, they however, fail to link with the other key social elements of sustainability reporting.

Militarization of the Niger Delta region of Nigeria, can be felt both on educational and economic security. The study of Jeremiah et al. (2022) engages the "relative deprivation theory" to investigate the impact of militancy on human security with emphasis on economic and educational security. It was revealed from their

work that militancy has an inverse impact on both economic and educational security. Oladimeji (2023) analyzes the trend of insecurity and criminality in Nigeria through qualitative methods. He discovered that armed robbery and kidnapping are now twin challenges on Nigeria's highways. Using mainly primary data for their study, Agbai et. al. (2023) studied the nature of international maritime security threats in Nigeria in relation to poverty and unemployment. These threats hinders the economic development of Delta and Rivers States. These studies covered economic, social and political security. Their weaknesses however, lies in the fact that none of them used any security or sustainability index to measure the variables applied in their individual research.

Using Keynesian general theory of employment, income and interest Terfa et. al. (2020), examine the impact of environmental sustainability plan (ESP) on food security. Their results demonstrated that income and government expenditure on agriculture has a positive effect on food production and employment. They additionally stated that poor governance and corruption is what has hampered Nigeria's security challenges.

Using data from the Central Bank of Nigeria (CBN) Ibrahim (2023), studied the relationship between sustainability, TVET (Technical and Vocational Education and Training) and economic development for the period 1982-2021. His outcome illustrates that more than 98% of variation in agriculture was due to variations in the technical service sector. He therefore opined increased funding for TVET. The repositioning of science and technological education in Nigeria for better security was examined by Isa (2022) using purely conceptual review. He exposed how insurgency has wrecked Nigeria's image and halt economic development. Population increase has threatened food in Africa (Akinwale and Grobler, 2023). Their recommendation is investment by governments in new technologies to improve agricultural production and check-mate the negative effects of weather. The role of Agripreneurship is very vital in this case. Their investigation, which also observe the association between food security, agricultural research and economic growth in Nigeria, concluded that government and other private players should intensify investment in agriculture and provide incentive schemes in order to attract Agripreneurship to the sector.

The study of Chinelu and Ejike (2022) which seeks to examine the root causes of insecurity hindering business sustainability used data from the internet and other documented materials, and found out that insecurity has an inverse effect on both economic growth and business sustainability. Thus, government should consider security issues as its priority. The fact that insecurity and resource scarcity have far reaching effects on political, economic and environmental issues motivated Saaida (2023) to look for gaps in the politics of energy security and resource scarcity. Stakeholders should therefore, be actively involved in tailoring policies that meets their unique political, economic, environmental and technological needs. Similarly, in their paper, Kantemnidis and Botetzagias (2023) exhibited interest in assessing environmental security concepts, policies and actions of government through qualitative and quantitative research in the EU. They posit that the effectiveness of the political directives in relation to practices around environmental security are dependent on individual initiatives and efforts. They further noted that environmental security policies are needed to motivate practitioners and policy makers to resolve climate change issues. Fawole and Ozkan (2022) conducted a study on food insecurity through food production at household level in Nigeria. The upshot of their study indicated that farming households were more food secure than non-farming households. For the farming households however, there were problems of wastages during harvest, inadequate storage facilities, insufficient food production and the production of non-food crops. Agriculture should therefore, be made compulsory in schools by the authorities to help alleviate acute food shortages.

The above assessments have revealed how sustainability and security issues in Nigeria and the developing world in general has been covered in different surveys over the years. In spite of the fact that most of these surveys were conducted in recent years, there are however, some identifiable lapses which justifies and necessitates the current study to be undertaken. One such lapse is that none of these studies is based on the latest version (as at December 31st, 2023) of the Global Reporting Initiative (GRI) sustainability reporting standard known as GRI Standards 2022. This standard which is unique for taking cognizance of "sectorial" reporting of environmental and social issues, is new and is yet to be tested in the developing world. In addition to this, most of the studies (especially those related to Nigeria) did not consider the wide range of Nigeria's national security issues. Nigeria as a country is today bedeviled by social, economic and political insecurity. This has cost inhabitants a lot in terms of employment, livelihood, survival, thuggery, kidnapping, etc. This study has also taken into consideration Cochran's (1977), infinite population sampling technique taking cognisance of the unique nature of the population that is made up of the informal sector and MSMEs that are not only spread all over the country, but equally employs majority of the Nigerian labour force. Most importantly, the research investigates the moderating impact of nationwide security on the connection between sustainability disclosure and sustainable development. Again, interesting measurement indices like the SDI index, the poverty index, terrorism index, political security index, etc. were applied for this research.

Hence, the framework and models of this investigation were developed to accommodate the moderating impact of nationwide security on the relationship between sustainability reporting (proxied by social and

environmental reporting) and that of sustainable development which applied sustainable development index as a measurement scale and the GDP of Nigeria as a control variable.

Underpinning Theories

Social Contract Theory

According to Englishman Thomas Hobbes (Oladimeji, 2023), a man by nature is a selfish being with actions guided not by reasoning but appetites, desires and passions. This has led to conflicts, struggles and “survival-of-the-fittest”. In the early days of man lack of organized authority lead to a life that was solitary, poor, nasty, and brutish and short (Oladimeji, 2023) with no morality. This study will therefore test for the declaration that “there is no significant association between nationwide security and sustainable development”.

Modernization Theory

Developed economies in Western Europe and North America seek to defend their manipulative inclinations and clarification for economic backwardness or under-development through this theory (Chukwubueze & Nnaomah, 2012). The theory proposes explanations to the under development of third-world. The fundamental postulation of this theory is that nations convert from traditional to modern. Optimistic, financial, demographic, socio-cultural, and radical factors tend to support this revolution (Haladu, 2016; Haladu, 2017). To advance therefore, third-world nations should change from the state of illogicality they are currently in to the state of economic reasoning by accepting free market economy. Chukwubueze and Nnaomah (2012) complained on Rostov’s (1960) prove that there is conversion from out-modeled to innovativeness. Societies that stick to traditional and conservative values are in effect regressive. For this reason, this research work tried a justification of the postulation that “there is no significant relationship between sustainability reporting and sustainability development”.

The Framework of the Study

Based on the conceptual, empirical and theoretical review, the research framework on Figure 2.2 was developed for this study. In general, it shows the relationship between sustainability reporting and sustainable development; and that of nationwide security and sustainable development. Sustainability reporting is being proxied by environmental and social disclosures. National Security is proxied by Terrorism, Poverty and Security Indices. Sustainable development on the other hand, is measured by Civil Society Organization (CSO) Sustainability Index. There is also a control variable in the form of Gross Domestic Product (GDP).

III. Methodology

The entire Nigerian economy encompassing listed and non-listed firms, formal and informal businesses, as well as the informal sectors constituted the population of this study. For the private and informal sectors and individuals, information was extracted from targeted samples chosen from the six Geo-Political zones. For the formal sector however, secondary information especially from statistical data, annual financial statements and sustainability reports were utilized for the data. The coverage of the research spans over a 15-year period from 2009-2023.

Table 3.1: Research Population (Highly Environmentally Sensitive Quoted Firms only)

ITEM	SECTOR	QUOTED (PUBLIC)	UNQUOTED (PRIVATE)	TOTAL
Public Companies	7	69	0	69
Private Companies	1	0	104,446	104,446
Micro, Small and Medium Enterprises (MSMEs)	1	0	39,654,385	39,654,385
Individual Communities (the labour force)	1	-	-	35,741,169

Source: Determine by the Researchers

Table 3.1 shows the total population that this study covered. Companies in both the private and public sectors totaled 104,446. The total number registered Micro, Small and Medium Enterprises (MSMEs) with Corporate Affairs Commission (CAC) amounted to 39,654,385. From the local communities, the labour force strength in Nigeria which according to Statista (2023) stood at 75,500,000 was targeted. This figure less the labour forces in the formal sectors and MSMEs gives a difference of 35,741,169. For listed and quoted companies, the one condition that the population must be fulfilled for a company to be considered eligible for this study is that only firms that are one hundred percent “environmentally sensitive” were considered. In this regard, four sectors out of the 11 sectors of the Nigerian Exchange Group (NExG), were eliminated from the population. It is against this population that the sample size was selected.

To determine the sample size, the study applied Cochran's (1977) formulae since some of the population (MSMEs and individual communities) are dynamic or subject to constant variations. The formulae which, is given below involves two steps (Appendix I).

Table 3.2: Research Sample Size

ITEM	SECTOR	QUOTED (PUBLIC)	UNQUOTED (PRIVATE)	TOTAL
Public Companies	7	58.62	0	59
Private Companies	1	0	382.76	383
Micro, Small and Medium Enterprises (MSMEs)	1	0	384.16	384
Individual Communities (the labour force)	1	-	-	384

Source: Determine by the Researchers

Model Specification

The following model was developed from the Research Framework (Figure 2.2). The model of this proposal was built from the simple expression of the multiplied effect of sustainability reporting and nationwide security on sustainable development with GDP as a control variable. Thus, statistically it is expressed as:

SD f(SR, NA, GDP)

SD = SR + NA + GDP (Direct Effect)

SD = (SR*NA) + GDP (Indirect Effect)

$$SD = \alpha + \beta_1SR + \beta_2NA + \beta_3(SR*NA) + \beta_4GDP + \epsilon \quad (iii)$$

Where:

SD = Sustainable Development

SR = Sustainability Reporting

NA = Nationwide Security

GDP = Gross Domestic Product

α = Constant term

β_{1-n} = Coefficient of Sustainability reporting

ϵ = Error Term

Research Variables and their Measurements

1. Sustainable Development (Dependent Variable): - This variable is the groundwork against which other variables (sustainability reporting and national security) were related. For the purpose of this research, it is being measured by the CSO Sustainable Development Index.
2. Sustainability Reporting (Independent Variable): - One of the independent variables of this research is sustainability reporting which is proxied by two basic rudiments: environmental (planet) and social (people) parameters (Haladu, 2017). In measuring the influence of the environmental aspect of sustainability reporting on sustainable development, many studies have been conducted using different versions of GRI standards and guidelines. Adams and Frost (2006) applied GRI-1, Bassen, and Kovacs (2008), Brown, de Jong and Levy (2009), Guenther, Hoppe and Poster (2006) used GRI-2; Dingwerth and Eichinger (2010) and Fonseca (2010) settled for GRI-3; and Haladu (2017) applied GRI-4. For the purpose of this research however, the major indicators of environmental and social disclosures as specified by GRI2022 were used as components of the independent variables (Table 2.1, 2.2 and 2.3). For the informal sectors, a Likert scale (Appendix VI) was used to determine the Mean Value Index on sustainability disclosure by these sectors.
3. Nationwide Security (Independent Variable): - This variable is the second independent variable for this work. National Security Index is measured from three dimensions: social, economic and political security indices.
4. Gross Domestic Product (Control Variable): - GDP was used in this study as a control variable. The reason being the influence of domestic production over sustainability, security and developmental matters in recent years. Detail measurements of all these variables are shown on Table 3.3.

Table 3.3: Variables and their Measurements

Variables	Proxy	Measurement	Source
Dependent Variable			
Sustainable Development	CSO Sustainability Index	CSO Sustainability Index	Hailey & Salway (2016)
Independent Variables			
Sustainability Reporting	Environmental and Social Sustainability	Mean Value Index = [(actual disclosure/expected disclosure) * 5] – Appendix II	Adams & Frost (2006); Bassen & Kovacs (2008); Brown, de Jong & Levy (2009); Guenther, Hoppe & Poster (2006); Dingwerth & Eichinger (2010); Fonseca (2010); and Haladu (2017)

National Security	Social Security	Terrorism Index	Abadie (2004); Bren, Zeman & Urban (2019)
	Economic Security	Poverty Index	
	Political Security	Security Index	
Control Variable			
Gross Domestic Product (GDP)	GDP Value (US\$)	Log10 of GDP	Uzonwanne, Francis & Nwokoye, 2023; Ayemere & Onyeukwu (2022); Zelenovic, Grubor, Zelonovic, & Vucic (2023)

Source: Determine by the Researchers

IV. Discussion of Results

Introduction

This part of the research evaluates the results through statistical means. The aim is to interpret and infer the results of the analyses so as to highlight the discoveries made. Statistical estimates with regard to descriptive statistics, correlation matrix and regression were carried out to determine the general trend of the distribution, existence of relationships amongst the variables and the impact (direct or indirect) of sustainability disclosure and national security on sustainable development. It is from these results that the discoveries of the study was drawn.

Descriptive Statistics

A critical look at the 922 observation on Table 4.1 reveals some interesting statistics about the general behavior of the dataset. On average, the sustainable development index stood at 4.52 with a deviation from the mean of 0.0881. This shows that variation from the average distribution in the dataset is within an acceptable range. The 4.52 average of sustainable development index however, is far below the sustainable development standard of 1.0000. Furthermore, with a range of between 4.30 and 4.60 Nigeria has a long way to go in sustainable development. Given the score range of Civil Society Organizations (CSO) Sustainability Development Index from 1 (most enhanced level) to 7 (most impeded level), Nigeria does not seem to perform well in terms of sustainable development. The CSO index of between 5.1 and 7.0 indicate impeded development. Hence, even though it cannot be concluded that Nigeria’s sustainable development is very poor, yet at 4.52 sustainable development is not occurring at an acceptable rate.

Table 4.1 Descriptive Statistics

Variables	Observations	Mean	Standard Deviation	Minimum	Maximum
Sustainable Development	922	4.5194	0.0881	4.3000	4.6000
Sustainability Reporting	922	0.4217	0.2832	0.0000	1.0000
National Security	922	2.6833	1.2132	0.3700	4.8010
Sustainability Reporting and National Security	922	1.1320	0.9648	0.0000	4.3365

Source: Compiled by the Authors using Stata16

For sustainability information disclosure, the average is 42.17%. This indicate a moderate level of environmental and social reporting as it is below 50%. It also depicts the poor level of sustainability disclosure in both the formal and informal sectors of the Nigerian economy. With a standard deviation of 0.2832, deviation from the mean is within acceptable range as variation in the dataset is not wide. Such results therefore, shows higher degree of accuracy of dataset. Nationwide security which takes cognizance of social, economic and political security is 2.6833. The deviation from the standard is however 1.2132. An index that shows a wide deviation from the mean. This is a direct result of the average combination of social, economic and political security indices. With a range of 0.3700 and 4.8010, deviation from the average rate of security index is higher.

A look at the moderating effects shows that sustainability reporting and nationwide security gives an index of 1.1320 with a minimum value of 0.0000 and a maximum value of 4.3365. This notwithstanding, the standard deviation stood at 0.9648 showing a situation of less than 100% deviation from the mean. In general, the average statistical disclosure for sustainable development, sustainability reporting, and nationwide security portrays that variation and distribution within the dataset is within acceptable range.

Correlation Matrix

Correlation matrix is basically about the type, strength and significance of relationships between variables. On Table 4.2, the relationship that exists between sustainable development and all the predictors is positive and at most moderate as none of it is greater than 39.60% (nationwide security).

Table 4.2 Correlation Matrix

Variables	CSD	STR	NAS	STR*NAS
Sustainable Development	1.0000			
Sustainability Reporting	0.0604	1.0000		
National Security	0.3960	0.0012	1.0000	
Sustainability Reporting and National Security	0.2596	0.7639	0.5437	1.0000

Source: Compiled by the Authors using Stata16

Nonetheless, while sustainability reporting have insignificant relationship with sustainable development, that of nationwide security and its moderation influence are highly significant. This shows that both sustainability reporting and nationwide security can influence sustainable development in Nigeria only moderately. Besides, there are no cases of collinearity within the dataset between the independent variables as none of their matrices (significant or otherwise) showed any index that is above 80%.

Diagnostic and Normality Tests

Majority of the diagnostic tests conducted for this research showed that the dataset is normal albeit the presence of slight variation within it due to heterogeneity. Table 4.3 and Figures 4.1 & 4.2 displayed the results of all the diagnostic and normality tests conducted. This was done in the face of the elimination of outliers which resulted in the reduction of the total observations from 930 to 922.

Table 4.3 Diagnostic Test Results

Tests	Result	Remarks
Model Specification	44.43 (sig. @ 1%)	Fitted Values
Ramsey Reset (Omitted Variables)	79.06 (sig. @ 1%)	No variables omitted
Shapiro-Wilk (Normality)	0.9420 (sig. @ 1%)	Data normally distributed
Variance Inflation Factor (VIF)	4.7300	No Multicollinearity case
Breusch-Pagan (Heteroskedasticity)	79.06 (sig. @ 1%)	Slight cases of heterogeneity
Cameron & Trivedi IM-Test (Skewness & Kurtosis)	373.31 (sig. @ 1%)	Heteroskedasticity Present

Source: Compiled by the Authors using Stata16

Both Figures 4.1 & 4.2 indicate the complete absence of skewness and kurtoses problems.

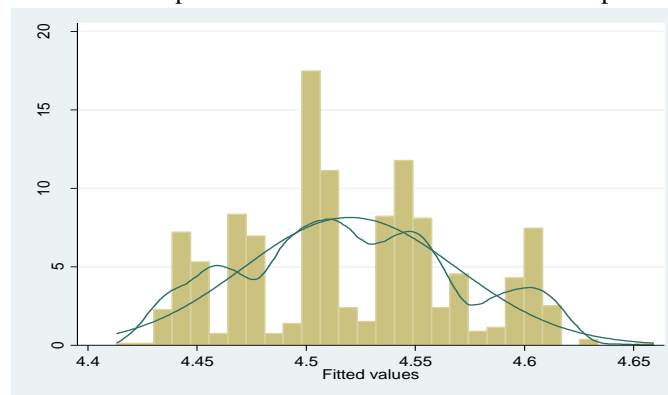


Figure 4.1 Histogram

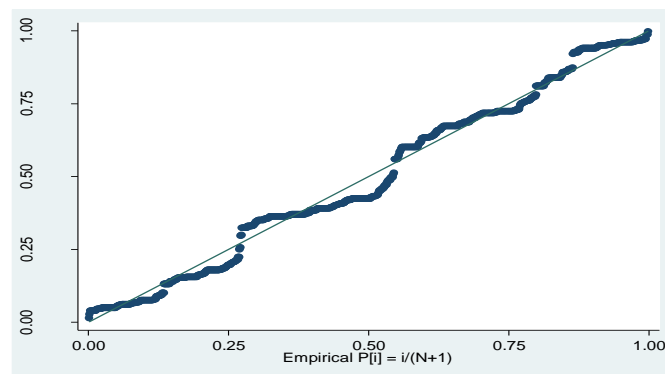


Figure 4.2 P-Plot Graph

Regression Analyses

The insignificant results of the Hausman and Lagragian tests and the presence of some elements of heteroskedasticity within the observed data meant that random robust estimate was preferred, and accordingly; the regression was analysed through random robust estimates. Before discussing the moderated effect of nationwide security on the connection amid sustainability reporting and sustainable development it is advisable to first observed independently the direct and indirect impact of both sustainability reporting and nationwide security on sustainable development.

The Direct Effects

The result on Table 4.3 shows that both variables have positive and moderate impacts on sustainable development. However, that of nationwide security with a coefficient of 2.71% is higher than that of sustainability reporting (1.81%). This shows that a change in either sustainability reporting or nationwide security by 1 percentage point automatically increases/decreases sustainable development by 1.81% and 2.71% respectively.

Table 4.4 Random-Effect Robust Regression Results (Direct Effect)

Sustainable Development	Coefficient (Impact)	t-value
Sustainability Reporting	0.0181	1.6200
National Security	0.0271	24.2900
R ² value	0.1666	
Probability of Fitness Statistics	0.0000	

Source: Compiled by the Authors using Stata16

Nonetheless, the effect of sustainability reporting is not significant therefore, unlike that of nationwide security which, is significant it can not have any practical implication. On the other hand, their total effect (R²) is 16.23% and is highly significant. This implies that for every 1% rise in both sustainability reporting and nationwide security, there would be a simultaneous change on sustainable development of approximately 16%. For this reason, the influence of sustainability reporting and nationwide security on sustainable development should not be underestimated as both issues could practically have a positive impact on sustainable development.

The Moderated Effect

Results for the indirect effects could be found on Table 4.4. The Table shows that the moderated/indirect impact of nationwide security on the relationship between sustainability reporting and sustainable development is 9.18% significant at 1% level. Specifically, the implication here is that for every 1.98% increase in the combined influence of sustainability reporting and nationwide security, sustainable development increases by 1.98%; vice versa.

Table 4.5 Random-Effect Robust Regression Results (Indirect Effect)

Sustainable Development	Coefficient (Impact)	t-value
Sustainability Reporting and National Security	0.0198	6.7900
R ² value	0.1110	
Probability of Fitness Statistics	0.0000	

Source: Compiled by the Authors using Stata16

This implies that the multiplied impact of both sustainability reporting and nationwide security can lead to a change in sustainable development of 1.98%. As the result is highly significant, this suggests that it can be practicalized. In summary, both the direct and indirect effects of sustainability reporting and nationwide security on sustainable development gives the following outcomes:

- a. That both sustainability reporting and nationwide security have a total positive and significant impact on sustainable development in Nigeria.
- b. That their impact is very weak both on individual and collective bases.
- c. That sustainability reporting has an insignificant individual consequence on sustainable development.
- d. That nationwide security has a significant individual influence on sustainable development.
- e. That the moderating impact is low, positive and highly significant.

Tests of Assertions

Table 4.6 Test of Hypotheses

Hypotheses	Impact	p-value	Influence	Comment
H ₀₁	0.0181	0.1050	Positive & Insignificant	Null-Hypothesis Not Rejected
H ₀₂	0.0271	0.0000	Positive & Significant	Null-Hypothesis Rejected
H ₀₃	0.0198	0.0000	Negative & Significant	Null-Hypothesis Rejected

Source: Compiled by the Authors using Stata16

Table 4.6 gives the implications of the results of the analyses carried out on the hypotheses of this study which, have earlier been stated thus:

H₀₁ There is no significant relationship between sustainability reporting and sustainable development in Nigeria.

A very weak impact to the tune of 1.81% exists and it is insignificant. Hence, the null-hypothesis could not be rejected as sustainability disclosure does not have any significant influence on sustainable development in Nigeria.

H₀₂ There is no significant relationship between nationwide security and sustainable development in Nigeria.

This hypothesis is rejected. A positive relationship not only exists, but is highly significant with an impact of 2.71%. As such the result can be guaranteed for practical application. It will therefore, be correct not to uphold the hypothesis.

H₀₃ There is no significant association of the moderating impact of nationwide security on the relationship between sustainability reporting and sustainable development in Nigeria.

This hypothesis should be rejected. Instead, the alternative hypotheses should be allowed to stand as the result is significant at 1% level notwithstanding the fact that it influences sustainable development by just 1.98%.

In summary, two of the hypotheses were rejected due to the significance of their results except for sustainability reporting which, given its insignificant result cannot be practicalized. The insignificant nature and low disclosure level of sustainability reporting was due to the fact that environmental and social information disclosures in Nigeria are voluntary. This is a clear indication that “mandatory sustainability reporting” must be given very serious consideration.

V. Conclusion and Recommendations

Summary

Developing economies have not been able to give sustainability issues significant attention compared to their counterparts in the developed world. Identifying and preserving the social, economic and political rights of future generations over the limited resources of their nation, is the best demonstration of equitable justice to the citizenry. In the light of this the United Nations (UN) expected all signatories to the SDGs to uphold them. Nigeria as country seem not to be in a hurry to follow this route which has been made almost impossible in recent times by the worsening security situation. This has worsen the rate of environmental and social security as well culminating into extremely poor political and nationwide security. This research piece has therefore, attempted an evaluation of the moderating effects of nationwide security on the association between sustainability reporting and sustainable development to ascertain whether such a model yields the required outcome for sustainable development.

For the purpose of this research, the entire economy was classified into formal and informal sectors and the researchers applied Cochran's (1977), sampling technique due to the presence of infinite population in some of the observations. After proper screening, seven (7) sectors from the 12 sectors in the Nigerian Exchange Group containing 62 companies were selected together with samples from private companies and the informal sectors. Both primary and secondary data on sustainability and security matters were collected and analyzed statistically to determine the connotation and impact of sustainability reporting and nationwide security on sustainable development. The variables used by the study were well-defined and have all been tested by past studies. Further statistical and diagnostic tests using Stata16 tools were carried out to detect abnormality and heterogeneity issues in the dataset. The analyzed data was run on robust regression and gave series of interesting results regarding the associations and influence of sustainability disclosure and national security on sustainable development.

Findings and Conclusions

The analyses and test of hypotheses carried out revealed a lot of statistical findings. Essentially, the study of the relationships, direct and indirect impacts between sustainability reporting, nationwide security and sustainable development reveals very thought-provoking outcomes.

1. It was discovered that sustainability reporting in Nigeria is non-binding on all types of profit making organizations both in the formal and informal sectors. Firms and individuals are at liberty as whether or not to disclose information on the impact of their operations on the environment and/or society in their annual financial or sustainability reports. That is why the level of sustainability reporting is very poor nation-wide (an insignificant 1.81%).
2. Nationwide security affects sustainable development positively at a rate of 2.71%. This means that higher levels of security nationwide would lead to progress in developmental terms. Moreover, its impact is highly significant at 1% level of significance. A serious look at the issue by the government in terms of implementation would yield positive results.

3. The multiplied effect of sustainability reporting and nationwide security on sustainable development in Nigeria is equally very low (1.89%) but highly significant at 1% level. This is a signal that the adoption of mandatory sustainability disclosure by the government would not only increase the level of its disclosure but greatly impact on sustainable development. The high level of disclosure that will result from mandatory sustainability could also unfold most of the hidden facts on environmental and social abuses. This is a clear warning that over the years, has been limiting sustainable developments in Nigeria.

Recommendations

As already stated in the opening chapters of this work, the major objective of this study is to determine the significance of the moderating impact of nationwide security on the association amongst sustainability reporting and sustainable development in Nigeria and the developing world at large, such that mandatory disclosure of environmental and social information could be adopted by their respective governments. Among the major conclusions of the research is that the moderating role of nationwide security has helped greatly in achieving sustainable development. Based on the above findings of this research, some recommendations have been suggested for the way forward.

1. Sustainability disclosure of environmental and social information should be made mandatory. New legislation should be enacted and incorporated into the existing Penal Code to ensure compliance. Offenders should be made to face criminal penalties. With such a system in place, it will not only encourage disclosure of sustainability issues but would likewise buttress accountability and drastically improve the country's sustainability development index.
2. Nationwide security as it affects social, economic and political issues should be properly addressed. Social security especially as it affects kidnapping, insurgency, armed robbery and ethnic or religious conflicts, must be checked if the country is to lay any solid foundation for sustainable development. Rural farm lands that have been taken over, occupied and made inhabitable by bandits and insurgency must be freed so as to open up employment opportunities in agriculture and other rural employment areas.
3. The Ongoing talks (February, 2024) between the government, employers, employees and other stakeholders on the minimum wage should be hastened so as to improve the minimum wage and alleviate the effects of the current high food inflation on the masses. At the same time the harsh austerity measures embarked upon by the present administration should be reversed in order to give citizens breathing-space and increase their purchasing power. This could go a long way in boosting development. Political thuggery and impunity by the political class must be checked in order to reduce the high level of political insecurity in the country. Politicians who issued arms, ammunition and drugs to thugs and youths should be sanctioned accordingly. If these are done, it could dramatically lower the political insecurity index and so paved the way for sustainable development and advancement in general.
4. More environmental reporting experts should be brought in to assist in sustainability reporting particularly in environmentally sensitive sectors of the economy and in areas (MSMEs and the informal sector), where there is complete ignorance of the environmental and sustainable development schemes.
5. There is equally the need to educate MSMEs operators and the informal sector on the meaning, essence, implications and international stance of the paramountcy of sustainable development, sustainability reporting (environmental and social) and national security matters.
6. Most importantly, sustainability reporting and national security must be enforced jointly to support development at all levels as the study shows that they contribute positively and significantly to sustainable development.

The above recommendations if implemented could bring recognition and accomplishment of the sustainable development goals and serve as a plan, a proposal or a blueprint for national growth, expansion, progress, advancement and sustainable development.

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