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EFFECT OF INTERNATIONAL FINANCIAL REPORTING STANDARD 6 ON PERFORMANCE REPORTING IN THE OIL AND GAS INDUSTRY IN NIGERIA

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ABSTRACT
The study examined the impact of IFRS 6 adoption on the performance reporting among petroleum companies listed in the Nigerian exchange group. The study used a descriptive survey design by sampling 100 respondents from ten audit/financial service firms. Data were collected through a validated questionnaire. This study utilised correlation and regression analyses to analyse the data. The result suggested a substantial association between IFRS 6 adoption and transparent performance reporting. Similarly, the study found that the provisions of IFRS 6 on recognition, measurement, and disclosure have a substantial implication on the performance reporting of quoted oil and gas firms in Nigeria. In light of this result, the study recommends that companies should ensure accurate and consistent recognition and measurement of exploration and evaluation (E&E) assets. Robust accounting policies and procedures should be developed and implemented to achieve this objective.

KEYWORD: *IFRS 6, measurement, recognition, disclosure, reporting, performance*

1.1. INTRODUCTION

The Nigerian economy heavily depends on the oil and gas sector, which also creates jobs and generates a large amount of government revenue. According Nigerian Bureau of Statistics (2022), 29% of government income in the first half of 2022 came from oil, which has remained a vital source of fund. For Nigeria, a large amount of its export revenue still comes from oil. In the first quarter of 2022, the total GDP rose by 3.11%, while in the second quarter, it climbed by 3.98%.

However, Nigeria, a significant participant in the global oil and gas sector, embraced IFRS in 2012 to improve comparability and transparency by bringing its financial reporting practices into compliance with international standards (Abdullahi, Abubakar, & Ahmad, 2017). For exploration and assessment operations in the oil and gas industry, IFRS 6 brought about modifications to accounting rules, measuring techniques, and disclosure requirements. The Nigerian oil and gas industry's accounting procedures underwent a dramatic change as a result of its adoption. Nigerian oil and gas firms used a combination of industry-specific recommendations and Nigerian accounting rules prior to the implementation of IFRS 6. The industry was hoping that the implementation of IFRS 6 would improve financial reporting in terms of comparability and transparency.

IFRS 6, expressly designed for the oil and gas industry, aims to resolve this complexity and enhance financial reporting transparency. It is an offshoot of the provisions of the International Accounting Standards Board (IASB) to provide a thorough framework for the disclosure, measurement, and recognition of exploration and assessment operations in the oil and gas sector (Nwaogwugwu, 2020). Investors and other stakeholders are expected to make better-informed decisions through consistent and comparable financial reporting in the global oil and gas business. The International Financial Reporting Standards encompass a set of regulations that serve to provide a comprehensive outline for the purpose of financial reporting. IFRS 6 is a specific standard that relates to the intricate use of accounting in drilling and assessing assets within oil exploration. These sectors involve the extraction and exploitation of valuable natural resources, like crude oil, minerals, and various other commodities. According to Palmer (2022), businesses in the petroleum sector must adopt IFRS 6 to ensure careful presentation of financial information and create an atmosphere of openness, which increases investor confidence and trust.

The significance of IFRS 6 is multifaceted, encompassing several key factors. Firstly, it plays a pivotal role in maintaining and bolstering investor confidence and trust, which are fundamental pillars of a robust financial system. Secondly, it ensures the provision of accurate and precise reporting of financial performance, thereby enabling stakeholders to make well-informed assessments and evaluations. Additionally, IFRS 6 facilitates the proper exploration and evaluation of assets, allowing firms to effectively ascertain their value and potential. Lastly, it serves as a catalyst for informed investment decision-making, empowering investors to make prudent choices based on reliable and transparent information (Ekramy, Ali, & Mohamed, 2018).

Several notable improvements in reporting have resulted from Nigeria's oil and gas industry's implementation of IFRS 6 (Odunayo and Festus, 2020). Similarly, previous studies on IFRS adoption have looked at the impact on financial performance of using key financial indexes (Abdullahi, Abubakar, and Ahmad, 2017; Blanchette, Racicot, & Girard, 2011; Lantto & Sahlstrom, 2009). All these studies have not been able to consider the impact of IFRS 6 on performance reporting, which is the basis for the provision of the standard. Thus, this paper addressed a notable void in literature by examining the effect of implementing IFRS 6 on the performance reporting of publicly quoted firms in the Nigerian petroleum industry.

Thus, in view of the above, the study tested the following hypotheses at the 0.05 level of statistical significance:
Ho_1: Recognition of exploration and evaluation assets and has no positive impact on performance reporting of oil and gas companies in Nigeria.
Ho_2: Measurement of exploration and evaluation assets and has no positive impact on performance reporting of oil and gas companies in Nigeria.
Ho_3: Disclosure of exploration and evaluation activities and has no positive impact on performance reporting of oil and gas companies in Nigeria.

2.0. LITERATURE REVIEW

2.1.1. International Financial Reporting Standard (IFRS 6)

The IFRS encompass a comprehensive collection of accounting standards that have garnered global recognition and serve as a unifying framework for financial reporting on a worldwide scale. IFRS 6 is the exact standard that governs the accounting method used when drilling and estimating in the extractive sectors (Barker et al., 2021). These sectors comprise, petroleum, minerals, and other natural resource reservoirs. The rules offer guideline for corporations about the disclosure of outcomes arising from their activities in exploration, as well as the proper handling of expenses associated with the evaluation of said resources.

The concept of exploration and evaluation assets pertains to the minerals that a firm is currently engaged in the diligent pursuit and assessment of, with the ultimate objective of ascertaining their potential for profitable utilisation.(Sturdy & Cronje, 2014) The management of these assets is subject to the regulations outlined in the International Financial Reporting Standards (IFRS) 6, which offer precise directives about the acknowledgement, quantification, and disclosure of exploration and evaluation (E&E) assets.

As per IFRS 6, (E&E) assets are considered assets under certain conditions. These conditions include the company possessing the legal authority to search for mineral resources in a specific area, the company having the technical capability and intention to explore the area for mineral resources, and the firm having the financial means to conduct the necessary exploration and evaluation activities. Assets designated for exploration and evaluation ought to be initially assessed based on their cost. The cost encompasses all direct expenditures incurred in the process of acquiring and exploring the designated region, encompassing expenses related to acquisition, exploration, and the restoration of the site. Excluded from the valuation of E&E assets are indirect expenses, such as overhead costs, which are not factored into the overall cost. Once the assets have been duly identified and scrutinised, it is imperative to ascertain their valuation based on their initial acquisition cost, duly adjusted for any incurred depreciation resulting from potential damage or impairment. Impairment arises when the recorded value of an asset surpasses its recoverable amount. The ascertainable quantity is calculated by comparing the fair worth of the asset, after deducting selling expenditures, with its utility value. The greater valuation is given precedence. Once an impairment loss has been recognised, it cannot be reversed in future accounting periods.

Smith and Venter (2020) suggests that the assets utilised for exploration and evaluation be distinctly delineated on the balance sheet and subjected to annual scrutiny to ascertain their potential diminution in value. The corporation is required to disclose its tangible and intangible resources, elucidate its preferred approach to financial reporting, and provide a comprehensive account of its expenditures over a specified temporal interval. It is imperative to bear in mind that the application of IFRS 6 is limited solely to assets employed in the pursuit and assessment of mineral, oil, and gas resources.

Based on preliminary data, it appears that the implementation of IFRS 6 has exerted a considerable effect on the manner in which corporations disclose their initial net assets. The scholarly work conducted by Ifeoluwa and Ayobami (2017) is of notable significance. The issue pertaining to the absence of consistency in the handling of exploration and evaluation expenses within extractive enterprises was effectively addressed through the enactment of International Financial Reporting Standard 6 (IFRS 6). Corporations are obligated to conform to the GAAP of their respective nations, which display diversity owing to the lack of standardised international accounting standards.

Consequently, the main focus is on the evaluation, acknowledgment, and communication of investment costs related to the exploration and evaluation (E&E) phase, but not the stages that came before or came after. (Bala, 2013). The underlying justification for the implementation of IFRS 6 can be traced back to the significant monetary commitments undertaken by extractive corporations throughout the different phases of their activities. International Financial Reporting Standards (IFRS) 6 goes into effect when a company gets legal permission to look for minerals in a certain area and ends when economically viable mineral reserves are found. The International Financial Reporting Standard 6, commonly known as IFRS 6, regrettably lacks the necessary provisions to ensure uniformity in the recognition, measurement, and disclosure of exploration and evaluation (E&E) expenditures. Furthermore, it is important to note that this standard does not exert any influence on the remaining three phases of investment. The relationship between investments in exploration and extraction (E&E) activities and the economic viability of mineral resources has emerged as a subject of considerable apprehension. The rationale behind this is that specific expenses related to exploration and extraction, such as those pertaining to research and development, may not have a direct correlation with specific mineral resources. This has engendered the conjecture that the IFRS 6 may exhibit a predilection towards the positive efforts approach as opposed to the full cost technique and alternative accounting methodologies within the extractive sector.

2.1.2. Performance Reporting

Performance report is a company's document used to define and assess its overall success is the. According to Calzon (2023), performance reporting is a useful tool for evaluating a company's operational efficiency and attainment of its goals and objectives. Thus, performance reporting is the process of collecting, evaluating, and presenting financial and non-financial data on a business's activities and outcomes to a range of stakeholders, including shareholders, investors, management, and regulatory bodies (Restiana, 2023; Herbert & Agwor, 2021). It is essential to the business world's efforts to provide accountability and openness. It is a vital resource for businesses of all kinds as it may help them with: identifying their strengths and areas for improvement; making well-informed decisions regarding the distribution of resources and strategic planning; and communicating their performance to stakeholders, including investors, clients, and staff (Wei et al., 2021).

Performance reports come in a wide variety of formats (Calzon, 2023). Reports on finances, operations, projects, and personnel performance fall under this category. In order to convey the company's financial health and outcomes, financial reports include the compilation and distribution of financial statements (Murphy, 2023). Operational reports monitor the effectiveness of certain corporate operations, including marketing, manufacturing, and sales. Project reports, on the other hand, follow the advancement of certain initiatives, such as the creation of a new product or the start of a fresh advertising campaign. Last but not least, employee performance reports include each worker's performance, including their productivity levels, customer satisfaction scores, and sales targets.

Thus, it is possible to produce performance reports on a daily, weekly, monthly, quarterly, or yearly basis. The precise requirements of the company and the kind of performance being reported on will determine how often reports are made. To portray the financial statements of a few listed oil and gas businesses in Nigeria, this research uses corporate performance reporting.

2.2. Theoretical Review

2.2.1. Stakeholder Theory

The stakeholder model serves as the bedrock of this investigation. In 1984, R. Edward Freeman introduced the theory, a framework for corporate ethics and organisational governance that integrates ethical principles and values into the management of an enterprise. Stakeholder theory, situated within the realm of capitalism, presents a conceptual framework that elucidates the intricate interdependencies existing among diverse stakeholders in an enterprise. These stakeholders encompass not only the customary actors like customers, suppliers, employees, and shareholders, but also extend to encompass the local communities in which the company operates. In accordance

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with the underlying principle, it is of utmost importance for a corporation to bestow value upon all stakeholders rather than exclusively emphasising the concerns of shareholders.

The underlying tenet of the stakeholder theory postulates that the prosperity of organisations is intricately tied to their capacity to provide value to the most substantial segment of their stakeholders. It functions as an ancillary constituent of the corporate social responsibility paradigm, thereby making a substantive contribution to the overarching notion of sustainability. This remark suggests that creating value is more than just acquiring money, meaning that a company's success is not just determined by how profitable it is. In 2022, Wright's research work makes it clear that a number of reasons contributed to the adoption of IFRS, with one of the main drivers being stakeholders' persistent demands for improved information and more necessary disclosures. Hoffmann and Zülch (2014) elaborate on the use of stakeholder theory to explain the existence of accounting lobbying. According to the stakeholder hypothesis, a company's whole environment, including its customers, suppliers, employees, and other social groups, is an important factor that should be carefully taken into account. The assessment of company stakeholders and their decision-making procedures about lobbying initiatives is dependent on their power, urgency, and validity.

Even after taking into account a number of macroeconomic and social factors, the study by Akisik (2013) showed that accounting regulations have a substantial consequence on economic growth. The field of accounting assumes a critical role in the acquisition of accurate data pertaining to an organisation's financial undertakings, subsequently presenting said information in a manner conducive to informed decision-making by pertinent stakeholders within a specific economic milieu. The citation provided is derived from the scholarly work of (Hope, Thomas, and Vyas, 2017).

3.1. Research Methodology

The study used a descriptive research design. This design helps the researcher determine the link between the variables considered in the research. The aim of the research was to ascertain the correlation between the adoption of IFRS 6 provisions and the performance reporting of oil and gas companies in Nigeria.

The study randomly sampled ten (10) auditing/financial service firms in Nigeria. The convenience sampling technique was used to select ten (10) auditors/financial consultants from each firm respectively. Thus, a total of one hundred (100) respondents were sampled in the study.

The study used primary data, which was obtained through the administration of a research questionnaire. The instrument was validated by experts in the faculty of management sciences at Niger Delta University, Wilberforce Island, Bayelsa State, Nigeria. To verify the reliability of the research instrument, 20 copies were administered to respondents outside the target population. The Cronbach's alpha reliability test was used to analyse the data. The test yielded a coefficient of 0.784, which implies that the instrument was consistent in measuring what it was designed to measure. The study used Pearson correlation and linear regression to analyse the hypotheses at the 0.05 level of significance.

In line with the study's objectives and other empirical studies, the model used in the study is given as follows:

$TPR = f(R+M+D)$ ………………..………………………………………………. Eqn1

This is further expanded as:

$TPR = \beta_0 + \beta_1 R + \beta_2 M + \beta_3 D + \mu$ ………………...………………………………Eqn2

Where:

Where:	TPR = Transparent Performance Reporting	Dependent variable
	R = Recognition M = Measurement of E&E assets	Independent variables (proxies for queuing theory)
	D = Disclosure of E&E activities μ = error term	

4.0. RESULTS

4.1. Correlation Analysis

The correlation analysis in Table 1 below shows the relationship between recognition, measurement, and disclosure of E&E assets and transparent performance reporting of petroleum companies in Nigeria. The coefficient of correlation ($r = 0.665$, $p < 0.05$) suggests that there is a moderately positive relationship between recognition of E&E assets and transparent performance reporting. Also, $r = 0.718$, $p < 0.05$, suggests that there is a strong positive relationship between measurement of E&E assets and transparent performance reporting. Finally, the correlation coefficient r = 0.916, $p < 0.05$, suggests that there is a highly positive relationship between disclosure of E&E activities and transparent performance reporting. All in all, these results suggest a significant association between IFRS 6 adoption with respect to the recognition, measurement, and disclosure of E&E assets and activities and the transparent reporting of corporate performance.

Table 1: Correlation Analysis.

Correlations					
		Recognition	**Measurement**	**Disclosure**	**Performance Reporting**
Recognition	Pearson Correlation	1	.431**	.646**	.670**
	Sig. (2-tailed)		.000	.000	.000
	N	100	100	100	100
Measurement	Pearson Correlation	.431**	1	.836**	.723**
	Sig. (2-tailed)	.000		.000	.000
	N	100	100	100	100
Disclosure	Pearson Correlation	.646**	.836**	1	.915**
	Sig. (2-tailed)	.000	.000		.000
	N	100	100	100	100
Performance Reporting	Pearson Correlation	.670**	.723**	.915**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	100	100	100	100
**. Correlation is significant at the 0.01 level (2-tailed).					

4.2. Regression Analysis

Table 2 below predicts the impact of IFRS 6 adoption on the performance reporting of petroleum companies in Nigeria. The adjusted r2 of 0.846 implies that variations in rent performance reporting could be explained by 85% changes in the proxies of IFRS 6 used in this study. The model fits well since the Durbin-Watson statistic of 2.292 is within the allowed range of 2.00.

Also, the beta coefficients for the independent variables recognition and disclosure are (0.117 & p-value = .032) and (0.919 & p-value = .000), respectively. Accordingly, there would be a large increase in performance reporting by 12% and 92%, respectively, if more E&E assets were acknowledged and more E&E activities were recorded. On the other hand, the independent variable "measurement" shows a beta coefficients of (-0.095 and p-value = .206), which suggests that a decrease in the measurement of E&E assets would result in an insignificant decline in corporate performance reporting by 9.5%.

Thus, IFRS 6 changes how E&E assets and activities are recognised, measured, and reported. This has a big effect on performance reporting, as shown by the above result: F-(stat) = 181.854 and p = 0.000 less than 0.05 alpha. Therefore, the null hypothesis, which states that IFRS 6 adoption has no significant impact on the performance reporting of petroleum companies in Nigeria, is rejected.

Table 2: Regression Analysis

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.922[a]	.850	.846	.89703	2.292

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.199	.798		2.757	.007
	Recognition	.128	.058	.117	2.182	.032
	Measurement	-.084	.066	-.095	-1.273	.206
	Disclosure	.828	.079	.919	10.440	.000

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	438.993	3	146.331	181.854	.000[b]

	Residual	77.247	96	.805		
	Total	516.240	99			
a. Dependent Variable: Performance Reporting						
b. Predictors: (Constant), Disclosure, Recognition, Measurement						

5.1. CONCLUSION

The study attempts to examine the impact of FRS 6 adoption on the performance reporting of oil and gas companies in Nigeria. From the results shown in Table 1, it was found that the adoption of IFRS 6 with respect to the recognition, measurement, and disclosure of E&E assets and activities has a positive relationship with transparent corporate performance reporting. Similarly, the results contained in Table 2 showed that a unit increase in recognition of E&E assets and disclosure of E&E activities would result in an improvement in transparent corporate reporting. On the other hand, a drop in the measurement of E&E assets would result in a decline in transparent corporate performance reporting.

The implication of these results is that, as companies continue to advance upon their recognition and measurement of E&E assets and disclose the activities of E&E, their performance reporting would be improved, which would result in an increase in investors' confidence in their performance as contained in their annual financial statement. In line with these results, the study concludes that the adoption of IFRS 6 significantly impacts the performance reporting of quoted petroleum in Nigeria.

5.2. Recommendations

In light of the above, the study presents the following suggestions:

a) Oil and gas companies ought to fully adopt IFRS 6 to enhance the transparency and dependability of their performance reporting. This will enhance investor confidence and facilitate better capital accessibility.
b) Companies should ensure accurate and consistent recognition and measurement of exploration and evaluation (E&E) assets. Robust accounting policies and procedures should be developed and implemented to achieve this objective.
c) It is recommended that companies include comprehensive disclosure of all pertinent information regarding their environmental and social activities in their annual financial statements. This will enhance investors' comprehension of the company's operations as well as its associated risks and opportunities.
d) The development and implementation of internal controls are necessary to ensure compliance with International Financial Reporting Standards (IFRS) 6. It is crucial to prevent financial penalties or damage to one's reputation.

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