FIRM ATTRIBUTES AND FINANCIAL REPORTING QUALITY: EVIDENCE FROM LISTED FINANCIAL INSTITUTIONS IN NIGERIA

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Abstract
Financial reporting quality in Nigeria is challenged by issues, principally rooted in insufficient regulatory enforcement, persistent corruption, and a lack of technical skills to fully adopt International Financial Reporting Standards (IFRS). Firm attributes can impact on Financial Reporting Quality, hence the need for this study. The study was based on Hassan and Bello's (2013) thorough analysis of the effects of seven business variables on the financial reporting quality of firms in the Nigerian financial sector: firm size, leverage, board composition, institutional shareholding, profitability, liquidity, and firm growth. The Positive Accounting Theory (PAT) was modified for the study. Cross-sectional and ex-post facto research designs were employed in the study. Twelve (12) publicly traded financial institutions for ten (10) year making a sample of one hundred and twenty (120) observation in the study. The Panel Autoregressive Distributed Lag (PARDL), descriptive statistics, unit root test for stationarity, and VIF for multi-collinearity were used to analyze the data. According to the study, firms with FS, IS, and TQ characteristics have a short-term advantageous impact on the quality of financial reporting in Nigeria's financial industry, whereas firms with BS, FG, LEV, LQ, and TQ attributes have a long-term negative impact. The study has shown that strategically, firms' attributes are not crucial for providing accurate and transparent information to investors, regulators, and other stakeholders in the Nigerian financial industry contrary to theoretical assumption.

Keywords: Board size, financial reporting quality, firms' age, firms' attributes, liquidity.

1.0 Introduction

The quality of financial reporting is crucial for providing accurate and transparent information to investors, regulators, and other stakeholders. It enables people to make informed economic decisions, ensure accountability, and evaluate the financial health of organizations (Abanum & Ebiaghan, 2022; Ebiaghan 2019a, 2019b). However, a variety of global occurrences, such as the 2010 global financial crisis, financial scandals, and company failures, have undermined public trust in financial reporting. Nigeria has not been immune to these challenges, as evidenced by the Central Bank of Nigeria's finding of financial irregularities in the banking sector a few years ago (Afam-Mebei & Ebiaghan, 2022). Examining the factors that influence high-quality financial reporting is essential given its significance in Nigeria, particularly in the finanical sector. Ajayi-Owoeye et al. (2022) state that financial statements are meant to provide accurate and relevant information to different investors while also demonstrating a company's operational activities. High-quality financial reporting is characterized by consistent, comprehensible, and comparable data that provides a fair and accurate depiction of a company's financial status.

The quality of financial reports has received a lot of attention lately because of the many controversies concerning financial report distortion and earnings management. Large companies like Enron and Cadbury had collapsed and investors had been duped as a result of poor information quality brought on by profits management. The quality of financial reporting has long been of interest to regulatory bodies, shareholders, academics, and the accounting profession itself. The report is also used to assess the state and performance of the company's finances in an attempt to monitor management's actions and assist in financial decision-making (Johnson et al., 2022).

A firm's features are the traits that are unique to it and define its structure. In particular, the financial sector, which provides loans for economic growth, facilitates daily transactions like bill payment, and ensures financial stability by controlling the flow of money and promoting monetary policy that attracts both domestic and foreign investment, can provide valuable insights into the factors that influence financial transparency, accuracy, and dependability. This can be achieved by examining the relationship between firm attributes and the quality of financial reporting. By identifying the key determinants of financial reporting quality, policymakers, investors, and regulators can develop targeted interventions to enhance disclosure standards, fortify corporate governance frameworks, and enhance the integrity of the financial market (Ciocan et al. 2021). A number of factors, including; ownership structure, financing options, audit quality, board composition, size, liquidity ratio, and so on, play important roles. Strong attributes and open accounting practices allow a company to provide reliable and accurate financial reports, which raises the standard of its reporting (Cohen & Karatzimas, 2017). Companies with aggressive accounting methods, weak internal controls, or bad governance, on the other hand, can produce financial reports of lesser quality, which would raise concerns about the accuracy and reliability of the financial information they release. But when managers own shares, their interests align with those of shareholders, promoting more truthful and accurate financial reporting which in the long benefits them.

Numerous empirical studies have looked at how firm attributes affect the quality of financial reporting using different sectors and methodologies. For example, Gbenga et al. (2025) used feasible generalized least squares regression analysis on multinational firms in Nigeria; Etukenyin et al. (2025) used pool ordinary least square regression analysis on service firms in Nigeria; and Efut et al. (2023) used multiple regression and universal banks. Olowookere et al. (2021) used panel least square regression methodology and Nigerian consumable product companies, whereas Osuji and Okwuagwu (2022) used panel regression and the industrial goods industry. From the aforementioned, it is clear that existing Nigerian studies on the subject matter largely employed and depended on static panel regression, thus ignoring the dynamism of the financial industry by employing dynamic short- and long-run analysis. This study bridges this gap by employing dynamic panel analysis like PARDL for the study. Also, the study chose the financial sector because most previous study paid attention outside this sector, with specific goals of using Hassan and Bello's (2013) comprehensive analysis to determine how the seven Hassan and Bello's firm attributes firm size, leverage, board composition, institutional shareholding, profitability, liquidity, and firm growth affect the financial reporting quality of firms in the Nigerian financial sector.

2.0 Conceptual Review

Amr (2016) defined financial reporting quality as the ability to provide more information on the features of a company's financial performance that are appropriate for certain decisions made by particular users for particular purposes. In order for consumers of the information given to make

better decisions, financial reporting quality entails reporting an entity's operations in accordance with pertinent principles, regulations, policies, and other disclosure requirements. Accounting Standard Board's conceptual framework (2021), financial information's relevance is a key component of financial reports that emphasizes its value in decision-making and its potential to influence that decision. Even if they decide not to act on the information or may have obtained it from other sources, users of financial statements should be able to obtain information from them that influences their choices. Financial reporting, according to Saliu and Adetoso (2018), is the dissemination of financial data to several accounting information consumers in order to make investment decisions, get credit facilities, and make other financial decisions. Financial reports are official and thorough statements explaining the financial events of company entities whereas financial reporting quality refers to a wide and multifaceted notion (Olowookere, et al, 2023). However, critics of financial reporting quality have focus on its inability to provide a timely, accurate, and all-inclusive image of a company's financial health, classically stemming from preceding cost reliance, earnings manipulation and general fraud.

Although, firm's traits have been attributed to the quality of firms financial reporting. The Hassan and Bello (2013) proposed seven attributes of firms served as the basis for this study. Hassan and Bello (2013) used seven independent variables firm size, leverage, board composition, institutional shareholding, profitability, liquidity, and firm growth to act as stand-in variables for the business's characteristics. Hassan and Bello (2013) further regrouped the variables into three categories: performance variables, which include liquidity and profitability; monitoring variables, which include institutional holdings and board composition; and structure variables, which include company size and leverage (Olowookere, et al, 2021).

Conceptual Framework

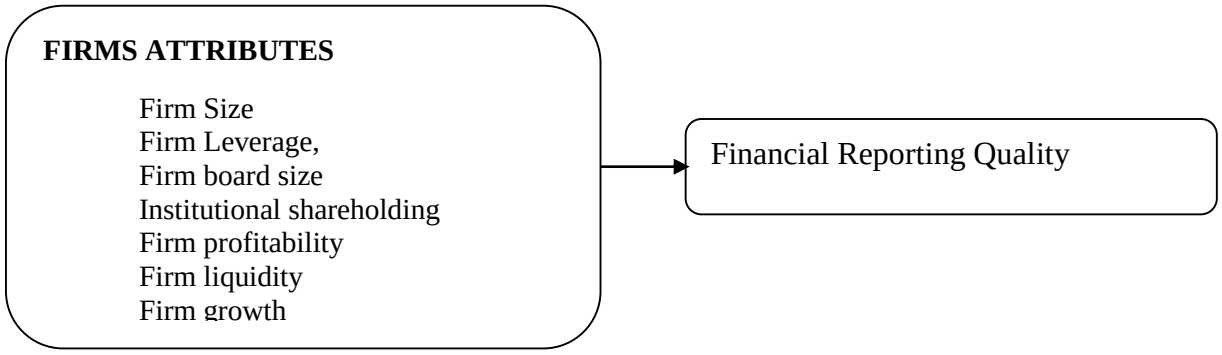


Fig 1: Researcher's Conceptual Framework, 2026

Understanding the relationship between firms' attributes and financial reporting quality helps stakeholders assess the reliability of financial information. Many users, including creditors, investors, regulators, and management, depend on accurate financial reporting to make well-informed decisions. These stakeholders' assessments of a company's profitability, risk profile, and ability to make strategic choices about lending, investment, and regulatory oversight are all directly impacted by the caliber of financial reports. Moreover, excellent financial reporting quality lessens information asymmetry, boosts investor trust, improves market efficiency, and lessens agency issues between management and shareholders. As such, examining how firm attributes; such as firm size, board size, leverage, institutional shareholding, profitability, firm liquidity, and firm

growth affect the quality of financial reporting which is critical for both academic inquiry and practical application in financial markets.

Empirical Literature

Studies on the impact of firms' attributes on financial reporting quality in Nigeria have remained mixed. While most reported positive and significant impact other, reported negative and significant effect. Some also reported positive but insignificant while some reported negative and insignificant. According to Gbenga et al. (2025), the quality of financial reporting is positively and significantly impacted by firm size and innovation capacity. In the study of Olowookere et al. (2021), quality of financial reporting was positively and significantly impacted by institutional holdings, board composition, and liquidity while leverage and profitability had a positive but insignificant effect. Osuji and Okwuagwu (2022), found that ownership structure, company size, profitability, and financial leverage all had a substantial impact on the high-quality reporting of listed industrial goods companies in Nigeria.

However, Olowookere et al. (2021) found that firm size had a negative but significant impact on the quality of financial reporting. Also, Efut et al. (2023), reported that company size, and firm leverage have a significant negative impact on the financial reporting quality of universal banks listed on the Nigerian stock exchange and the quality of financial reporting is significantly impacted negatively by corporate leverage (Gbenga, et al.2025).

Hypotheses Development

Hassan and Bello (2013) divided seven key company characteristics (firm size, leverage, board composition, institutional shareholding, profitability, liquidity, and firm growth) into three (structural, monitoring and performance) major categories, mainly concentrating on how they affect the quality of financial reporting and earnings management. Bases on this, the following hypotheses are hypothesized.

Relationship between Firm Size and Financial Reporting Quality

Due to increased investor and regulatory scrutiny, more resources for internal controls, and lower marginal costs of disclosure, larger firms are typically linked to superior financial reporting quality. Literature suggest a positive and significant impact of firm size on quality of financial reporting, hence, this study hypothesizes

H_{01}: Firm size has no significant impact on the financial reporting quality in the Nigerian financial industry.

Relationship between firm leverage and financial reporting quality

Firm leverage generally has a major negative influence on financial reporting quality, since high debt levels induce pressure to control profitability and meet contractual obligations. Literature suggest a negatively significant impact of firm leverage on quality of financial reporting, hence, this study hypothesizes.

H_{02}: Firm leverage has no significant impact on the financial reporting quality in the Nigerian financial industry

Relationship between institutional shareholding and financial reporting quality
Quality of Financial reporting is often improved by institutional shareholding because large, knowledgeable investors (mutual and pension funds) serve as efficient monitors, minimizing information asymmetry and limiting the greed of managers, hence, this study hypothesizes

H_{03}: Institutional shareholding has no significant impact on the financial reporting quality in the Nigerian financial industry

Relationship between board composition and financial reporting quality
Board composition, directly improves the quality of financial reporting by boosting supervision and lowering profits management, hence, this study hypothesizes

H_{04}: Board composition has no significant impact on the financial reporting quality in the Nigerian financial industry

Relationship between firm profitability and financial reporting quality
Higher profitability frequently allows businesses to invest in better accounting systems, resulting in more transparent, high-quality disclosures, hence the association between firm profitability and financial reporting quality is generally positive, and hence, this study hypothesizes

H_{05}: Firm profitability has no significant impact on the financial reporting quality in the Nigerian financial industry

Relationship between firm liquidity and financial reporting quality
Just like firm profitability and financial reporting quality relationship, firm liquidity and financial reporting quality share same relationship because higher liquidity often enables more accurate, timely, and transparent reporting, hence, this study hypothesizes

H_{06}: Firm liquidity has no significant impact on the financial reporting quality in the Nigerian financial industry

Relationship between firm growth and financial reporting quality
Unlike firm liquidity and profitability, firm growth usually, have a negative impact on financial reporting quality because expanding firms may employ earnings management to keep the posture of a steady expansion, hence, this study hypothesizes

H_{07}: Firm growth has no significant impact on the financial reporting quality in the Nigerian financial industry

3.0 Methodology
The study adopted an ex-post facto and cross-sectional research designs. The ex-post facto research design was used because the study measured the effect relationship between the dependent and independent variables (Financial Reporting Quality (dependent variable) and firms attributes (independent variables) after the events has/have already occurred and cannot be manipulated and cross-sectional design because it covered different firms. Given the limited number of financial institutions listed in Nigerian Group Exchange, census sampling of twelve (12) publicly traded financial institutions (Access Bank Holdings, First Bank Holdings, FCMB,

Guaranty Trust Bank, Stanbic IBTC, WEMA Bank) and six (6) insurance firms (Axamansard, Cornerstone, Linkage Assurance, NEM Insurance, Sovereign Trust and SUNU Assurance) listed in NGX from January 2015 to December 2024 were used as the sample size. The study used the secondary sources of data and were extracted from the audited financial statements of the quoted DMB's of various editions within the time frame of the study.

Data were analysed using descriptive statistics; unit root test for stationarity; Variance Inflation Factor (VIF) for multi-collinearity, and Autoregressive Distributed Lag (ARDL) for the main analysis. The ARDL was used because it directly models both long-run and short-run dynamics and it is better in handling non-stationary data.

Model Specification

This study adapts Soyemi and Olawale (2019) model of

$Frq=(Fs, Lev, Bc, Is, Prof, Liq)$……i

Changing prof to Tq, BC to BS and including firm growth (Fg), thus

FRQ=(FS, LEV, BS, *I*S,TQ,LQ , FG)…….....…ii

Stating in econometric format

$FRQ = \beta_0 + \beta_1 FS + \beta_2 LEV + \beta_3 S + \beta_4 IS + \beta_5 TQ + \beta_6 LIQ + \beta_7 FG + ut$…….……iii

To checkmate the presence of Heteroscedasticity, equation iii was logged, thus

$LogFRQ = \beta_0 + \beta_1 logFS + \beta_2 logLEV + \beta_3 logBS + \beta_4 logIS + \beta_5 logTQ + \beta_6 logLQ + \beta_7 logFG + ut$ ……iv

applying the element of cross-sectionality of the research design, thus

$logFRQ_{it} = \beta_0 + \beta_1 logFS_{it} + \beta_2 logLEV_{it} + \beta_3 logBS_{it} + \beta_4 logIS_{it} + \beta_5 logTQ_{it} + \beta_6 logLQ_{it} + \beta_7 logFG_{it} + ut$…….v

In-order to determine the long-run and short-run dynamics between dependent variable and independent variables, ARDL was applied, thus,

Short Run Equation

$log\Delta FRQ_{it} = \beta_0 + \beta_1 log\Delta FS_{it-1} + \beta_2 log\Delta LEV_{it-1} + \beta_3 log\Delta BS_{it-1} + \beta_4 log\Delta IS_{it-1} + \beta_5 log\Delta TQ_{it-1} + \beta_6 log\Delta LQ_{it-1} + \beta_7 log\Delta FG_{it-1} + \beta_8 log\Delta FRQ_{it-1} + ut$……...vi

Long Run Equation

$LogFRQ_{it} = \beta_0 + \beta_1 logFS_{it-1} + \beta_2 logLEV_{it-1} + \beta_3 logBS_{it-1} + \beta_4 logIS_{it-1} + \beta_5 logTQ_{it-1} + \beta_6 logLQ_{it-1} + \beta_7 logFG_{it-1} + \beta_8 logFRQ_{it-1} + ut$……vii

Table1:

Operationalisation of Variables

Variables	Variable label	Variable measurement
Dependent Variable		
Financial Reporting Quality	FRQ	Absolute values of discretionary accruals using residuals from the Yoon, et al (2012) model.
Independent variable		
Firm Size	FS	Total assets
Leverage	LEV	ratio of total debt to shareholders' equity
Profitability	TQ	Tobins Q Ratio of an asset's market value to its replacement value

Board Size	BS	Number of board members
Institutional Shareholding	IS	Number of shares held by active institutional investors to the total number of outstanding
Liquidity	LQ	Ratio of a current asset to current liability
Firm Growth	FG	PAT growth percentage

Source: Authors' Compilation, 2026.

4.0 Results and Discussions

Table 2:

Descriptive Statistics

Statistics	BS	FG	FRQ	FS	IS	LEV	LQ	TQ
Mean	11.00	15.11	80254081	8.30	44.56	5.70	10.90	0.72
Max	17.00	61.26	90200008	10.07	86.00	190.21	62.40	1.33
Min	6.00	-13.30	27692.20	6.85	0.00	0.14	1.19	0.02
JB Prob	0.28	0.00	0.00	0.00	0.08	0.00	0.00	0.00

Source: Author's Computation, 2026.

The result of table 2 revealed that board size (BS) mean in the financial sector (financial sector) from 2015 to 2024 was eleven (11) board members was normally distributed. On firm growth (FG), the result revealed that the average firm growth was 15.11%, and was not normally distributed. On Financial Reporting Quality (FRQ) proxied by Absolute values of discretionary accruals revealed an average value of 80254081 and was not normally distributed. On Firm size (FS), the average firm size for the period under study was 8.30. and was not normally distributed On institutional shareholding (IS), the result revealed that the average percentage of active institutional investors to the total number of outstanding was 44.56%, and was normally distributed On leverage (LEV), the result revealed that the average under the period of the study was 5.70%, and was not normally distributed. On liquidity (LQ), the result revealed that the average ratio of a current asset to current liability was 10.90%, and was not normally distributed On firm profitability measured by Tobins Q, revealed that the average ratio of an asset's market value to its replacement value was 0.72 and was not normally distributed.

Table 3.

Panel Unit Root Test (ADF)

Variables/integration order	D(logBS)	logFG	D(logFRQ)	D(logFS)	D(logIS)	D(logLEV)	D(logLQ)	logTQ
P-value	0.02	0.00	0.04	0.01	0.04	0.03	0.00	0.01

Source: Author's Computation, 2026.

The result of table 3, revealed that FG, and TQ were stationary at origin while BS, FRQ, FS, IS, LEV and LQ were stationary at first level. Since there was mix of levels (origin and first level) the result validated the use of ARDL

Table 4.
Correlation Matrix (Multicollinearity Test)

	logBS	**logFG**	**logFS**	**logIS**	**logLEV**	**logLQ**	**logTQ**
logBS	1	-0.15	0.31	0.14	0.24	-0.31	0.17
logFG		1	0.17	-0.14	0.20	-0.15	0.11
logFS			1	-0.25	0.59	-0.60	0.44
logIS				1	-0.25	0.23	-0.10
logLEV					1	-0.58	0.55
logLQ						1	-0.48
logTQ							1

Source: Author's Computation, 2026.

Since none of the Pearson Correlation Coefficients (PCC) exceeded 0.8 (Kyriazos & Poga, 2023), thus, there is no suspected case(s) of multicollinearity problems among the regressors (independent variables) in the empirical models of the study

Robustness Tests

Table 5:
Multicolinearity and Heteroscedasticity Tests

	VIF	**TV(1/ViF)**
logBS	4.12	0.24
logFG	2.18	0.46
logFS	4.62	0.22
logIS	3.15	0.32
logLEV	6.60	0.15
logLQ	5.20	0.19
logTQ	3.45	0.29
Mean	**4.19**	**0.27**

Breusch-Pagan Test for Heteroscedasticity:	
Chi2=36.40;	Prob>chi2=0.0000

Source: Author's Computation, 2026.

To validate the matrix correlation, the VIF was carried out. From the result for the VIF, a value of 10 and below is an indication of absence of multicollinearity (Gujarati, 2004). Since the values are less than 10, there is absence of multicollinearity. For Heteroscedasticity, the Breusch-Pagan test for heteroscedasticity carried out revealed that the probability of chi-square (0.0000) which is significant at 0.05 significance level indicates heteroscedasticity of the data within the study period.

Table 6a:
Panel ARDL Result Short Run(SR)

Variables	coeff	p-value	Impact
logBS	**-6.84**	*0.08*	Not significant
logFG	**-7.39**	*0.04*	significant
logFS	**7.27**	*0.03*	significant
logIS	**0.52**	*0.82*	Not significant
logLEV	**-0.45**	*0.84*	Not significant
logLQ	**-1.65**	0.74	Not significant
logTQ	**7.27**	0.03	Not significant
ecm	**-0.32**	*0.01*	Not significant

Table 6b:
Panel ARDL Result long Run (LR)

variables	coeff	p-value	impact
logBS	**-5.25**	*0.92*	Not significant
logFG	**-21.25**	*0.77*	Not significant
logFS	**21.42**	*0.77*	Not significant
logIS	**16.08**	*0.78*	Not significant
logLEV	**-15.97**	*0.78*	Not significant
logLQ	**-1.60**	0.77	Not significant
logTQ	**-3.08**	0.02	Significant

R-squared	0.78
Adjusted R-squared	0.67
Prob(F-stat)	0.00
Durbin-Watson stat	1.67

Source: Author's Computation, 2026.

The result of the R-squared revealed that the regressors (independent variables) explained 78% systematic variation in the regressand (dependent variable). This was endorsed by the adjusted R-squared of 67%. The probability f-stat of 0.00 which is less than 0.05 indicated that at least one of firm's attributes significantly impact on the financial reporting quality. The result of the DW statistic revealed the absence of serial autocorrelation.

The ecm result showed that it will take 32.0% annual adjustment to achieve long run equilibrium from the short run and it was significant because the p-value was less than 5%. According to a breakdown of the results, BS, FG.LEV, and LQ have a negative effect on financial reporting

quality in the short term, but FS, IS, and TQ have a favorable impact. Only FG, FS, and TQ, however, significantly affect the caliber of financial reporting in Nigeria's financial industry. The quality of financial reporting is positively impacted over the long term by FS and IS and negatively by BS, FG, LEV, LQ, and TQ. However, over the long term, only TQ (profitability) significantly affects the caliber of financial reporting in Nigeria's financial industry during the study period.

Discussion of Findings

The result of the study produced mixed outcome. In the short run, the study revealed that firms' attributes like FS, IS and TQ have positive impact on the quality of financial reporting in the financial sector in Nigeria while in the long run firms' attributes like BS, FG, LEV, LQ and TQ have negative impact on the quality of financial reporting. However, only FS, FG and TQ have significant impact on the quality of financial reporting in the short run, while only TQ was significant in the long run. In the both short and long runs, FS and IS have positive impact on the quality of financial reporting, while BS, FG, LEV, and LQ have negative impact on the quality of financial reporting in the financial sector (banks and insurance) in Nigeria. However, only TQ that is profitability as firms attribute has significant impact on the quality of financial reporting in the financial sector in Nigeria within the period under study. This significance can be attributed the critical metric of profit to the firms stakeholders in assessing the firms's performance, sustainability, and as a going concern. This makes profit an essential metrics of financial reporting quality especially in the financial industry which is the economic wire of a country.The findings of this study are in line with Gbenga et al (2025) who found that firm size has a relevant and beneficial effect on financial reporting quality. However, the agreement was only temporarily validated.

The study's long-term results showed a favourable but not statistically significant effect. Additionally, this study supported the findings of Gbenga et al. (2025), who discovered that business leverage negatively impacts the quality of financial reporting. This is in line with theory because higher debts puts management under pressure to manipulate earnings in order to avoid breaking contractual obligations. In order to boost reported profits, highly leveraged companies are more inclined to employ aggressive accounting techniques. On the other hand, higher and more transparent reporting quality is frequently linked to reduced leverage. Additionally, this study's findings are consistent with those of Etukenyin et al. (2025), who discovered that capital structure (leverage) has a negative impact on the quality of financial reporting for listed service firms in Nigeria. This means that a higher percentage of debt financing lowers the quality of financial reporting because earnings are managed to avoid debt covenant violations. Additionally, this study's findings are consistent with those of Osuji and Okwuagwu (2022), who discovered that profitability has a major effect on the high-quality reporting of Nigerian listed industrial goods companies.

Though the study agrees that leverage has a negative relationship with the financial reporting quality of universal banks listed on the Nigerian stock exchange, the results of this study do not support those of Efut et al. (2023), who found that profitability has a significant negative relationship with the financial reporting quality of universal banks listed on the Nigerian stock exchange and that firm size has a negative relationship with the financial reporting quality of universal banks listed on the Nigerian stock exchange. Additionally, this study's results contradict those of Olowookere et al. (2021), who discovered that firm size has a negative but substantial impact on financial reporting quality, while board composition and liquidity had a positive and significant impact. By research, firm size has adverse impact on FRQ because of more difficulties

with cooperation and less effective monitoring. The ideal board size, which is frequently recommended balances monitoring, lowers management expenses, and improves accountability and transparency.

5.0 Conclusion and Recommendations

The degree to which a company's financial statements accurately, consistently, and openly depict its actual financial position and performance is what defines quality of financial reporting. Decision-making by stakeholders, including creditors, investors, regulators, and others, is aided by high-quality financial reporting.Using the financial sector as a case study, this study empirically investigated the effect of firm attributes on the quality of financial reporting of firms in Nigeria. It discovered that firm attributes such as profitability (TQ) have a significant impact on the quality of financial reporting in both the short and long term, indicating that profitability is a serious firm attribute to consider in Nigerian financial reporting quality.

Based on the findings, the study recommends the following:

i. Financial Reporting Council of Nigeria (FRCN) and other financial regulatory bodies in Nigeria should always take a deeper look into the profitability of the financial sector firms to know if there profit reported sincere.

ii. Firms should keep their leverage under check. Leverage should be used in accordance with industry and regulatory standards, even though it may be somewhat advantageous for a firm. Thus, efficient company leverage management is essential to guaranteeing high-quality financial reporting

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