

Nigerian Journal of Accounting and Finance (NIJAF)

(A bi-annual publication of the Department of Accountancy, Modibbo Adama University of
Technology Yola, Adamawa State)

Volume 10, Issue1, 2018

ISSN: 278-188-237-9

Published by

The Department of Accountancy, School of Management and Information
Technology, ModibboAdama University of Technology, Yola, Adamawa State-
Nigeria

Nigerian Journal of Accounting and Finance (NIJAF)

Volume 10, Issue1, 2018

©Department of Accountancy,
School of Management and Information Technology,
Modibbo Adama University of Technology, Yola, Adamawa State-Nigeria
All Rights Reserved

Obtainable from:

The Business Editor, Nigerian Journal of Accounting and Finance, Department of
Accountancy, School of Management and Information Technology, Modibbo Adama
University of Technology, Yola, Adamawa State-Nigeria

Price (including postage)

₦2,000 (Nigeria)

US \$50

UK £30

Nigerian Journal of Accounting and Finance

(A bi-annual publication of the Department of Accountancy, Modibbo Adama University of Technology, Yola, Adamawa State – Nigeria)

EDITORIAL BOARD

Professor A. S. Kantudu Department of Accounting Bayero University Kano	Managing Editor and Chairman Editorial Board
Prof. A. S. Mikailu Department of Accounting Usman Danfodiyo University, Sokoto	Member
Prof. Sheikh Ahmad Abdullahi, OON Department of Business Administration Ahmadu Bello University, Zaria	Member
Prof. Olanrewaju Moshood Nasar Department of Management and Accounting Obafemi Awolowo University, Ile – Ife	Member
Prof. G. I. Olowononi Department of Economics, Ahmadu Bello University, Zaria	Member
Prof. K. I. Dandago Department of Accounting, Bayero University Kano	Member
Prof. E. B. Ekoja Department of Accounting, University of Jos	Member
Prof. A. A. Malgwi Department of Accountancy, University of Maiduguri	Member
Dr. I. H. Bakari Department of Economics Modibbo Adama University of Technology, Yola	Member
Dr. El-Maude Jibreel Gambo Department of Accountancy, Modibbo Adama University of Technology, Yola	Member
Dr. A. B. Bello Department of Accountancy, Modibbo Adama University of Technology, Yola	Business Editor
Dr. Ishaya John Dabari Department of Accountancy, Modibbo Adama University of Technology, Yola	Circulation Editor
Dr. Mohammed Abba Department of Accountancy, Modibbo Adama University of Technology, Yola	Editorial Assistant 1
Ahmed Ishaku Adamu Department of Accountancy, Modibbo Adama University of Technology, Yola	Editorial Assistant 2

MESSAGE FROM THE EDITORIAL BOARD

The journal is a publication of the Department of Accountancy, Modibbo Adama University of Technology, Yola, Adamawa State – Nigeria. The Journal is created to encourage and enhance pragmatic research in the area of Accounting and Finance and is published biannually (June and December). Contained in this issue are 15 articles. The authors are responsible for their views in the articles published as they do not express the view of the Editorial Board.

In addition to Accounting and Finance, research papers are acceptable from Management, Economics, Information Technology and related Social and Management Sciences specialty.

Research articles for publication must be submitted electronically through nijafmautech@gmail.com at least 40 days before the month of subsequent publication. However, all papers must be within the range of 5000 – 10,000 words and accompanied with assessment fee of Five Thousand Naira (N5,000) payable to Nigerian Journal of Accounting and Finance. All publications are accessible in full text and free to download on our website www.nijafmautech.com

Prof. Aliyu Suleiman Kantudu
Managing Editor and
Chairman Editorial Board

TABLE OF CONTENTS	Page
Identifying the Dimension of The Factors Responsible for Militancy in the Niger Delta Region: Exploratory Factors Analysis Approach Ahmed Tukur Umar & Moh'd Shahwahid Haji Othman	1
Dynamic Relationship Between Unemployment and Stock Market Development in Nigeria: A Vector Error Correction Modeling Approach Umar Bamanga	16
Impact of Capital Structure on the Financial Performance of Listed Industrial Goods Companies in Nigeria Lukman Bello	35
Impact of Monetary Policy on the Performance of the Manufacturing Sector in Nigeria Ojong Cornelius M., Ogar Anthony & Forty-Four, Murtala Yusuf	53
Effect of Institutional Ownership, Audit Quality and Firm Size on Earnings Management of Listed Deposit Money Banks in Nigeria Abubakar Abdu & Usman Suleiman	74
Impact of Corporate Social Responsibility on Consumers' Attitudinal and Behavioral Responses: A Critical Review BELLO, Kamarudeen Babatunde	91
The Multidimensional Impact of Entrepreneurial Attitude Orientation on Firm Performance: A Study of Micro Enterprises in Maiduguri, Borno State, Nigeria Buba Musa Pulka	112
Effectiveness of Motivation and Budgetary Practices in Technical Colleges by College Administrators in North-East Geo-Political Zone of Nigeria Ramatu Abdullahi	133
Contribution of Tax Audit and Investigation to the Sustainable Development of the Nigerian Economy Ibrahim Abdulazeez, Bello Fatima & Yusuf Ova Mutalib	150
Impact of Financial Inclusion on Financial Performance of Deposit Money Banks in Nigeria Abubakar Garba Razaq, Hassan Ibrahim, Ismaila Olotu Abdullahi & Abdulkarim Shaibu Alhassan	164
Management of Risk and Uncertainty in Small Business Organisations in Adamawa State, Nigeria Murtala Ibrahim & Julius Ndaghu Tumba	182
Determinants of Dividend Payout Ratio of Quoted Conglomerates in Nigeria Abdulkarim Ibn Shuaib & Sani Saminu	192
Effect of Non-Financial Motivation on Employee's Efficiency and Productivity of Selected Deposit Money Banks in Adamawa State Ramatu Abdullahi	209
Analysis of Consumers' Choice of Furniture Products in Yola North Local Government Area of Adamawa State Dahiru Dauda Hammawa, Ibrahim Danjuma & Habibu Ahmed Sharif	224
Impact of Human Resource Utilization on Growth and Development of Government Technical College Kumo, Gombe State. Hamza, A. Pate	240