



*Nigerian Journal of Accounting and Finance, Volume 14, Issue 1, 2022*

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## **MESSAGE FROM THE EDITORIAL BOARD**

The Journal is a publication of the Department of Accounting, Modibbo Adama University, 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 (Volume 14 Issue 1, June Edition) are 18 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.

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Prof. Aliyu Suleiman Kantudu  
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<b>TABLE OF CONTENTS</b>	<b>Page</b>
THE DEMAND FOR HOME AND PROPERTY INSURANCE IN NIGERIA <b>Ikechukwu Kelikume &amp; Adewumi Otonne</b>	1
BOARD DIVERSITY AND SUSTAINABILITY DISCLOSURE: EVIDENCE FROM NIGERIA OIL AND GAS INDUSTRY <b>Kayode I. Abdulkadir, Nasiru Yunusa, &amp; Habibu M. Sabari</b>	29
INFLUENCE OF FIRM ATTRIBUTES ON FINANCIAL REPORTING QUALITY OF LISTED CONSUMER GOODS COMPANIES IN NIGERIA <b>Abubakar Mohammed, Abubakar M. Bello, &amp; Hyellaki Javan</b>	50
FOREIGN DIRECT INVESTMENT AND ECONOMIC OUTPUT IN NIGERIA: THE MODERATING ROLE OF EXCHANGE RATE VOLATILITY <b>Josephine Chinelo Ene</b>	64
INFLATION RATE AND RETURN ON EQUITY OF COMMERCIAL BANKS IN NIGERIA <b>Danjuma Tusha Sukana, Idrisa Umar Manga, &amp; Ali Abubakar</b>	82
THE CYCLICALITY OF LOAN LOSS PROVISIONS IN NIGERIA: DO MANAGERIAL DISCRETIONS MATTER? <b>Abdulai Agbaje Salami, Ahmad Bukola Uthman, Kamaldeen Ibraheem Nageri &amp; Kayode Mohammed Ajape</b>	97
COMPETITIVE HARM AND BUSINESS SEGMENT REPORTING UNDER IFRS 8 BY LISTED FIRMS IN NIGERIA <b>Oluwamayowa Olalekan Iredele, Omowunmi Jumoke Ogunleye, Oluwafemi Adeyemi Atere &amp; Olufunmilayo Ajibola</b>	128



MONETARY POLICY AND PERFORMANCE OF DEPOSIT MONEY BANKS IN NIGERIA <b>Ademola, Abimbola O, Ajayi, Ezekiel. O., &amp; Adegoke, Kolawole A</b>	148
AUDIT QUALITY IN THE IFRS ERA: DOES AUDITOR SIZE MATTER IN NIGERIA? <b>Ahmad Bukola Uthman, Abdulai Agbaje Salami, Kamaldeen Ibraheem Nageri &amp; Rahji Ohize Ibrahim</b>	162
LIQUIDITY MANAGEMENT AND PROFITABILITY OF LISTED DEPOSIT MONEY BANKS IN NIGERIA <b>El-Maude Jibreel Gambo, Aliyu Saad, Zephaniah Liuraman, &amp; Abu-Saeed Muslimat</b>	193
STRATEGIC ORIENTATION AND FIRM PERFORMANCE; MEDIATING ROLE OF ENTERPRISE RISK MANAGEMENT AND MODERATION EFFECT OF ENVIRONMENT <b>Haruna Isa Mohammad</b>	210
MODERATING EFFECT OF AUDIT COMMITTEE FINANCIAL EXPERTISE ON THE RELATIONSHIP BETWEEN BOARD CHARACTERISTICS AND FINANCIAL REPORTING TIMELINESS OF LISTED DEPOSIT MONEY BANKS IN NIGERIA <b>Umar Farouk Abdulkarim, Munir Aliyu Saleh, Abdulrahman Abubakar, &amp; Yazid Ibrahim Kabir</b>	242
EFFECT OF WORKING CAPITAL MANAGEMENT PRACTICE ON FINANCIAL PERFORMANCE OF SMALL AND MEDIUM ENTERPRISES IN KANO METROPOLIS <b>Sagir Lawal &amp; Mustapha Abbdullahi</b>	265



EFFECT OF TREASURY SINGLE ACCOUNT ON ACCOUNTABILITY AND TRANSPARENCY: AN EMPIRICAL ANALYSIS OF MDAs IN ADAMAWA STATE <b>Bensley Benedict Fwah</b>	292
TREASURY SINGLE ACCOUNT IN NIGERIA: HOW IT WORKS <b>Usman Suleiman, Khadija Salihu Abubakar, &amp; Buba Joseph</b>	307
BIOMETRIC VERIFICATION NUMBER: A TOOL FOR MANAGEMENT OF FINANCIAL CYBERCRIMES IN THE NIGERIAN BANKING SECTOR <b>Abubakar Mahmud Bello, Shaibu Babaye Abubakar, &amp; Rafiatu Ahmad Digil</b>	324
IMPACT OF SMALL AND MEDIUM ENTERPRISES' INTERNAL FACTORS ON THEIR PERFORMANCE IN NORTH-WESTERN NIGERIA <b>Habibu Sani</b>	342
EVALUATION OF MICROFINANCE SERVICES AND SOCIAL CAPITAL ON THE NUMBER OF LOANS RECEIVED BY SMES IN A DEVELOPING ECONOMY: A POISON REGRESSION APPROACH <b>Habibu Sani</b>	362