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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 13 Issue 1) 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  
Managing Editor and  
Chairman Editorial Board

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