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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 13 Issue 2, December Edition) are 11 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
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TABLE OF CONTENTS	Page
EFFECT OF TAXPAYERS ATTITUDES ON ELECTRONIC TAX FILING SYSTEM IN SOUTH-WEST NIGERIA Bojuwon Mustapha, Owoniya Babajide, Alabadan Dinatu Nna, Adekanmi Aderemi Daniel, & Oshatimi Omowumi Olanike	1
UNCLAIMED DIVIDENDS AND MARKET VALUE OF LISTED FIRMS IN NIGERIA Okezie, Stella. O, Oti Ibiam & Obizuo Chinwendu	17
IMPACT OF DEPOSIT MONEY BANKS CREDIT TO TELECOMMUNICATION INDUSTRY ON ECONOMIC GROWTH OF NIGERIA Kalu, Nwannediya Faith, Okoro, Kelechi Okoro & Ibiam, Prince Oti	40
OWNERSHIP STRUCTURE AND VALUE CREATION OF LISTED DEPOSIT MONEY BANKS IN NIGERIA Okezie, Stella.O., Onunaka Uzoamaka Faith & Godspower, Jennifer Odinakachi	68
DETERMINANTS OF FINANCIAL PERFORMANCE AMONG PENSION FUNDS ADMINISTRATORS IN NIGERIA Alabi Fatai Zakariyau & Marufu Sidique	83
APPRAISAL OF THE EFFECTIVENESS OF DIRECT TAX ON INTERNAL SECURITY FINANCING IN NIGERIA Adegbite, Tajudeen Adejare, Adeleke, Adeniyi Akinade, & Ibrahim, Taiye Abdulrahim	102
EVIDENCE OF DIFFERENCES IN PERFORMANCES OF TAX HAVEN AND NON-TAX HAVEN COMPANIES Etumudon Ndid Asien	123



EXPLORINGROAD TAX IN CUSHIONING THE EFFECTS OFDOWNPLAYING REVENUE GENERATIONIN SOUTHWESTERNSTATES, NIGERIA Adegbite, Tajudeen Adejare & Azeez Bolanle Aminat	140
EFFECT OF FINANCIAL INCLUSION DIMENSIONS ON THE GROWTH OF SMALL AND MEDIUM ENTERPRISES: CASE OF PRIVATE SCHOOLS IN JOS METROPOLIS Egegwu Unogwu Emmanuel, Ogenyi, Mary Ada & Yusuf, Onuminya Sunday	159
CREDIT RISK MANAGEMENT AND FIRM PROFITABILITY: EMPIRICAL EVIDENCE FROM LISTED DEPOSIT MONEY BANKS IN NIGERIA Sani AbdulRahman Bala & Ajayi, Oluwafemi Ezekiel	177
EFFECT OF COVID-19 PANDEMIC ON THE INFLOW OF FOREIGN DIRECT INVESTMENT: EMPIRICAL EVIDENCE FROM NIGERIA Hamza Zubairu Kofarbai & Abdulrahman Bala Sani	189
