

NJIMS

ISSN 2315 - 9669
Volume 6
Number 2
Bi-annually
Jan - June, 2018

Multi-disciplinary Edition, June, 2018

NIGERIA JOURNAL OF **MANAGEMENT SCIENCES**



A Publication of
Faculty of Management Sciences,
Benue State University, Makurdi, Nigeria.

*Nigerian Journal of
Management Sciences*
ISSN 2315 - 9669

NJMS

*Volume 6 No 2
Bi - annually
Jan - June, 2018*

EDITORIAL BOARD

© 2018

Faculty of Management Sciences,
Benue State University, Makurdi.

All Rights Reserved

No part of this publication may be reproduced or transmitted in any form or by any means, or stored in any retrieval system of any nature without prior written permission, except for permitted fair dealing under the law relating to copyright. Application for permission for other use of copyright material including permission to reproduce extracts in other published works shall be made to the publishers. Full acknowledgment of author, publisher and source must be given.

The views expressed in this journal are those of the contributors and not necessarily those of the Faculty of Management Sciences, Benue State University, Makurdi.

Published by:

Silverstone Production,

21, Bailey Street,

Shomolu, Lagos.

www.silverstone.org

*Nigerian Journal of
Management Sciences*
ISSN 2315 - 9669

NJMS

*Volume 6 No 2
Bi - annually
Jan - June, 2018*

EDITORIAL BOARD

Editor-In-Chief

Professor Agburu, J. I.

Professor of Quantitative Techniques,
Benue State University, Makurdi-Nigeria

Editorial Secretary

Dr. Ochugudu, A. I.

Associate Professor of Strategic
Management/Project Consultant;
Department of Business Management,
Benue State University, Makurdi-Nigeria

Associate Editors

Prof. Akpa, B.

Professor of Accounting and Finance,
Benue State University, Makurdi-Nigeria

Prof. Orsaah, S.

Professor of Marketing,
Benue State University, Makurdi-Nigeria

Prof. Nwachukwu, C.C.

Professor of Management,
University of Port Harcourt, Rivers state-Nigeria

Dr. Nongo, S.E.

Associate Professor of Decision
Analyst/Organisational Behaviour
Consultant and Dean, Faculty of Management
Sciences, Benue State University, Makurdi-Nigeria

Dr. Angahar, P.A.

Associate Professor of Accounting; Fellow,
Association of National Accountants of Nigeria,
and Dean, Faculty of Management Sciences,
Benue State University, Makurdi-Nigeria

Dr. Sev, J.T.

Associate Professor of Organisational Behaviour;
Consultant and Coordinator, M.Sc Business
Management, Benue State University, Makurdi-
Nigeria

Dr. Alabar, T.T.

Associate Professor of Marketing and Former
Director, Centre for Entrepreneurship Studies,
Benue State University, Makurdi-Nigeria

Dr. Azende, T.

Head, Department of Accounting and Former
Coordinator of Advancement, Benue State
University, Makurdi-Nigeria

Consulting Editors

Dr. Ganu, J.

Assistant Professor of Management and the
MBA Program Director at the Adventist
University of Africa in Kenya

Dr. Abdul Jaleel Kehinde Shittu.

ICT consultant, School of Computing, College
of Arts and Science, University Utara, Malaysia.

Dr. Amponsah, E.B,

Department of Accounting, Valley View
University, Ghana and Head, Department of
Accounting, Valley View University.

Dr. Abangma, J.A.

Associate Professor of Human Resources,
University of Beau, Cameroon

Dr. (Pst.) Boateng, P.A.

Department of Management Studies, Valley
View University, Accra, Ghana.

Prof. Emerole Gideon A.

Department of Business Administration
College of Management Sciences,
Michael Okpara University of Agriculture,
Umudike, Abia State, Nigeria.

Dr. Achua, J.K.

Principal Analyst, Central Bank of Nigeria

EDITORIAL POLICY

Nigerian Journal of Management Sciences is published bi-annually. The journal focus is on publishing scholarly and well researched articles comprising theoretical and empirical works in the field of Accounting, Banking, Management, Finance, Insurance, Marketing, Economics, Entrepreneurship, Research and Development, Corporate Policy, Strategic Management, Project Management, Estate Management and Public Administration. Also, Critical literature reviews, book reviews and other research results in related fields may be considered for publication in special editions as may be determine by the editorial board from time to time.

Submission of Articles

- a. Only original manuscripts that have not been published or not under active consideration for publication in other journals can be considered for publication in this journal.
- b. Manuscripts to be considered for publication in this journal cannot exceed 15 pages on A4 size paper, typed double line spacing with 12 font new times roman (this is inclusive of tables, charts, graphs, appendixes and references).
- c. The in-text referencing format accepted for this journal is the current APA style.
- d. Every article must be accompanied with an abstract of not more than 150 words. The title of the work must be specified at the top.
- e. The title page must include the title of the article, name of the author, organizational or institutional affiliation, full mailing address, e-mail, and a valid phone number.
- f. Biographical information of contributors shall be provided in a separate sheet accompanying the paper.

Publication Fee

The publication fee shall be in two parts viz: assessment fee and pagination fee.

Assessment fee:

Submission of every article must be accompanied with a non-refundable fee of two thousand naira (N2000=) only as an assessment fee. This is subject to review from time to time as may be deem necessary by the editorial board.

Pagination fee:

Upon acceptance of an article for publication after peer review, contributors shall pay a pagination fee of sixteen thousand naira (16,000=) only per each article to cover the cost of printing and other logistics. This is also subject to review from time to time as may be deem necessary by the editorial board.

Note: All payments must be made through any of the designated bank accounts of the journal as may be specified from time to time for purposes of accountability and documentation.

CONTENTS

MANAGEMENT THEMES

| | | |
|----|---|-----|
| 1 | Effect of Personality Traits on Employees Creativity (A Study of The Brewery Industry In Nigeria) Egbule A. C. Solomon, DR. Edward G. Eromafuru, Omofuwa Shedrach | 1 |
| 2 | Impact Of Employees Benefits On Organizational Performance: A Study Of Selected Manufacturing Firms In Nigeria Mrs. Lekan C. N. Akomolafe, Prof. G. A. Emerole, Rachel Serieke Dickson, PhD | 12 |
| 3 | The Impact of Managerial Decision Making Process On Organizational Performance: A Study Of Nigerian Breweries Plc And Guinness Breweries Nigeria Plc Lagos. Joseph Teryima Sev; Phd, Avanenge Faajir; Phd, John Emakwu | 20 |
| 4 | Behavioural and Socio-Economic Implications of HIV/AIDS Patients on Population and Development of Ebonyi State Anthony Chukwuma Nwali (Ph.D) | 36 |
| 5 | Strategy Implementation And Its Effects on Financial Performance in Dangote Cement Company Plc, Gboko Plant Shakpande Comfort | 46 |
| 6 | Effect of Strategic Management Process on the Financial Performance of Manufacturing Firms Adejuwon Joshua Adewale, BSc., MBA, MNIM, FCA. | 55 |
| 7 | Culture And Cultural Imperialism On Development of Business Reporting In Nigeria Osazevbaru, Henry Osahon (Ph.D) | 67 |
| 8 | Staff Welfare And Organisational Performance: An Impact Analysis of The Nigeria Police Academy Wudil S.M. Itodo PhD, Abang, Stanley E | 76 |
| 9 | Impact of Merger And Acquisition on The Performance of Deposit Money Banks In Nigeria Kajo Aondohemba Emmanuel, Dr. Bello Ayuba, Audu Tanimu | 87 |
| 10 | The Impact of Strategic Planning on Organizational Growth Dr. Iyadi, Rollins Chiyem, Okonye Gift . C. | 98 |
| 11 | An Assessment Of Online Shopping Practice And Customer Loyalty In Selected Online Shopping Stores In Lagos State, Nigeria Dr. Olannye, A.P and Ojeanor, O. A | 105 |
| 12 | An Appraisal Of Chemical Marketing Management In Nigeria Onwubiko N. Dike, Ph.D | 118 |

CONTENTS

| | | |
|--------------------------------|--|-----|
| 13 | Effects Of Demographic Factors On Impulse Buying Behaviour Of Consumers In Auchi, Edo State, Nigeria Ugbomhe O. Ugbomhe (PhD), Akhator, Akhere Peter (PhD), Prof. Audu, E. Dangana (PhD) | 126 |
| 14 | Integrated Marketing Communication Program And Brand Performance In The Nigerian Telecommunications Industry Dr. Egwuenu, A. S and Aliku, I. Harold | 139 |
| 15 | Examining the Factors Contributing to Customer Satisfaction on Electronic Banking Services in Nigerian Commercial Banks Aliyu Alhaji Abubakar, Dr. Ibrahim Mohammed Awwal, Lawal Babatunde | 146 |
| ENTREPRENEURSHIP THEMES | | |
| 16 | Electronic Payment Systems Adoption by SMEs in Nigeria: A Literature Review Ohunmah Patrick IGUDIA, PhD | 151 |
| 17 | An Assessment of the Factors Influencing Small and Medium Enterprises Performances and Access to Credit from Deposit Money Banks in Akure, Nigeria Olowofeso, E., Oke, D. F. & Ayedun, T. A. | 167 |
| 18 | Effects Of Entrepreneurial And Managerial Leadership Styles On Employee Productivity Of Deposit Money Banks In Nigeria Dr Hauwa Lamino Abubakar | 174 |
| 19 | Entrepreneurial Based Curriculum: Strategic Lever For Repositioning Human Resource Development In Nigeria Nwamaka P. Ibeme, Ph.D | 191 |
| ACCOUNTING THEMES | | |
| 20 | The Effect of Board and Ownership Structure on the Financial Performance of Listed Firms Edirin Jeroh, PhD, ACA | 196 |
| 21 | Auditor Independence in Government Parastatal in Nigeria Abraham Adamu Onaji, Alexander Olawumi Dabor | 206 |
| 22 | Effect of Creative Accounting on the Performance of Deposit Money Banks in Nigeria Tyoakosu, Simon Aondoakaa, Ekpe, Mary-Jane Chidima | 215 |
| 23 | Determinants of Internet Financial Reporting of Listed Deposit Money Banks In Nigeria Modibbo Abubakar, Kabiru Umar | 227 |

CONTENTS

| | | |
|-------------------------|--|-----|
| 24 | Effect of the Marriage between Accounting Practices and Global Events Iorun, Justin Iorakpen | 243 |
| 25 | Implementing Treasury Single Account Among Federal Governments' Ministries, Departments And Agencies In Nigeria Okpala Kenneth Enoch, Olabisi Jayeola, Adebayo Olagunju | 251 |
| 26 | Effect of Indirect Cost on The Profitability of Listed Firms In Nigeria Iormbagah, Aondohemba Jacob, Nwarogu, Innocent Augustine (Ph.D) | 260 |
| 27 | Effect of Multiple Taxation on The Financial Performance of SMEs In Benue State Zayol, P.I Ph.D, Duenya, I. Moses, Gberindye, C. Abraham | 268 |
| 28 | Role of Accounting Information on Enterprise Management Decision: A Study of Federal Inland Revenue Service Kaduna Ismaeel Mohammed Anchau Phd, Ibrahim Mohammed Awwal Phd, Lawal Babatunde | 277 |
| 29 | Governance Structures And Earnings Quality In An Oil Driven Economy: A Study Of Nigerian Oil And Gas Firms Ojugbeli, Onyemulu Chris | 284 |
| ECONOMICS THEMES | | |
| 30 | Impact of Interest and Exchange Rates on the Performance of the Nigerian manufacturing sector Helen Douglas, Eche Emmanuel, Adi Daniel | 292 |
| 31 | Retrenchment In Nigeria And Its Socio-Economic Effects Ekanem Daniel Ekanem & Evelyn Umemezia | 298 |
| OTHER THEMES | | |
| 32 | Usage Pattern Of Social Networking Sites Among Students Of Delta State Polytechnic, Ozoro Ekwueme, Anthony Chinedu (Ph.D), Umukoro Ese Steven (corresponding Author), Whiskey Obukowho Monday, Kasimanwuna Becky Chinwe | 307 |
| 33 | Soft Computing Approach to Anomaly Detection in Subscribers Call Profiles Ismaila W. Oladimeji M., Ismaila Folasade, Akomolafe D. T | 317 |
| 34 | An Effective Use of ICT For Teaching And Learning In Nigeria Educational Sector Onwubuya Sunday Ke, Dr. Iyadi Rollins C. | 325 |

THEMES



| | |
|--------------------------------|------------|
| MANAGEMENT THEMES | 1 |
| ENTREPRENEURSHIP THEMES | 151 |
| ACCOUNTING THEMES | 196 |
| ECONOMICS THEMES | 292 |
| OTHER THEMES | 307 |

