

Vol 1, Issue 2; December, 2024 / visit: https://journals.unizik.edu.ng/irofs

Copyright © Department of Accountancy, Faculty of Management Sciences, Nnamdi Azikiwe University Awka, Anambra State, Nigeria.

Website: https://journals.unizik.edu.ng/irofs

Published: December, 2024

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise without the prior written permission of the copyright owner.

Printed by:

De-Emeralds Printing & Publishing 92 Authur-Eze Avenue, Awka, Anambra State, Nigeria. Mobile Contact: +2348068511520, +2349124221255

Wiodic Contact. 1254000511520, 1.



Vol 1, Issue 2; December, 2024 / visit: https://journals.unizik.edu.ng/irofs

Call for Papers

International Review of Financial Studies (IROFS) is an open access journal indexed in Google scholar. It is a leading association of scholars with specialists in Accounting, Auditing, Artificial Intelligence in Business, Finance, Economics, Entrepreneurship, Business Management, Commercial law, Social sciences, Agricultural Economics, studies on Sustainable Development Goals (SDG) et cetera. The journal joins the global community to help facilitate and promote discussions and publications of ideas among scholars from around the globe at the virtual platform where researchers and business executives get to know each other, opening opportunities for collaboration and jointly seeking solutions for business and real-world problems. The journal publishes six times a year in February, April, June, August, October, and December, respectively.

The Editorial team is exclusively inviting you to submit your contemporary and well articulated original research works at the International Review of Financial Studies (IROFS) through its editorial e-mail address: editor.irofs@journals.unizik.edu.ng

Authors' submissions are timely acknowledged and the peer review reports as well as the editorial board's decision on such manuscripts are communicated within four weeks of submission. Following the paper's acceptance and authors' satisfaction of publication requisites, a gallery proof is sent to the authors for their perusal and consequent publication in the next issue. To fast-track a manuscript's peer review and publication, authors are advised to structure their manuscript in line with IROF's guideline and format for manuscript preparation. Visit the SUBMISSION menu on https://journals.unizik.edu.ng/irofs for concise details.

INTERNATIONAL REVIEW OF FINANCIAL STUDIES

Vol 1, Issue 2; December, 2024 / visit: https://journals.unizik.edu.ng/irofs

Editorial Board

Editor in Chief

Nestor Ndubuisi Amahalu, PhD

Department of Accountancy

Nnamdi Azikiwe University, Awka, Anambra State, Nigeria.

Managing Editor

Ugochukwu John Nwoye, PhD

Associate Editors

- 1. Professor Emmanuel I. Okoye, PhD
- 2. Rachael O. Iliemena-Ifeanyi, PhD
- 3. Amaka Elizabeth Agbata, PhD
- 4. Jonathan Chinedu Ndubuisi, PhD,
- 5. Emeka Omaliko, PhD,
- 6. Maria Nwankwoeke Eze, PhD
- 7. Rev'd Tochukwu Akaegbobi, PhD
- 8. Ngozi B. Ndum, PhD
- 9. Ebele N. Ekwunife, PhD

Review Editors

- 1. Onyekachi N. Okeke;
- 2. Onyinyechukwu Okonewa, PhD
- 3. Celestine I. Ohachosim, PhD
- 4. Chinedu U. Asogwa, PhD
- 5. Ngozi E. Okpala, PhD
- 6. Peace C. Umenzekwe, PhD
- 7. Callista U. Uchegbu, PhD
- 8. Kenebechukwu Okafor, PhD
- 9. Anulika U. Ajuonu
- 10. Ogochukwu N. Onyeogubalu
- 11. Bridget U. Akwuobi
- 12. Augustina A. Ezeh
- 13. Anthonia C. Offia
- 14. Obumnneme O. Okafor
- 15. Uzuamaka M. Ukoh
- 16. Kelvin C. Ibobo
- 17. Esther C. Ochuka
- 18. Hilary O. Muojekwu

IROFS

IROFS

Vol 1, Issue 2; December, 2024 / visit: https://journals.unizik.edu.ng/irofs

- 19. Lucy C. Mmadubuobi
- 20. Nonye J. Ezenwafor
- 21. Uchenna A. Igbokwe
- 22. Chiamaka E. Nzereogu
- 23. Grace U. Obi
- 24. Peter Adibeli
- 25. Sunday David
- 26. Ebele Onuegbu

Consulting Editors

1. Benjamin C. Osisioma, PhD,

Emeritus Professor of Accountancy,

Nnamdi Azikiwe University, Awka, Anambra State, Nigeria

2. Barrister Charles E. Ezeagba, PhD,

Professor of Accountancy,

Nnamdi Azikiwe University, Awka, Anambra State, Nigeria

3. Cletus Akenbor

Professor of Accountancy,

Federal University, Otuoke, Bayelsa State, Nigeria.

4. Pius V.C. Okoye, PhD

Professor of Accountancy,

Nnamdi Azikiwe University, Awka, Anambra State, Nigeria

5. Okenwa Cy. Ogbodo, PhD

Professor of Accountancy,

Nnamdi Azikiwe University, Awka, Anambra State, Nigeria

6. Chikwelu Mbonu, PhD,

Chief Lecturer, Department of Accountancy,

Federal Polytechnic Oko, Anambra State, Nigeria

7. Amara P. Ozoji, PhD

Department of Accountancy,

University of Nigeria, Enugu Campus, Enugu State, Nigeria

8. Oladeji E. Oladutire, PhD

Adekunle Ajasin University, Akungba-Akoko, Ondo State, Nigeria

9. Obi Juliet Chinyere

Department of Accountancy,

Chukwuemeka Odumegwu Ojukwu University, Anambra State, Nigeria

INTERNATIONAL REVIEW OF FINANCIAL STUDIES 1, Issue 2: December 2024 (visits have 19

Vol 1, Issue 2; December, 2024 / visit: https://journals.unizik.edu.ng/irofs

CONTENTS

Gearing ratio and profitability of listed construction firms in Nigeria	
Adaeze Stella Ezennia; Nestor Ndubuisi Amahalu	1 - 37
Institutional traits and sustainability disclosures of listed manufacturing companies in Nigeria	
Anthony Onyeka Anyadufu; Eneh Onyinye;	
Francis Nnoli Udeh; George Ezeala	38 - 55
Impact evaluation of carbon and energy management	
practices on sustainable innovation of manufacturing firms in Nigeria	
Esther Olubunmi Ogunmola; Ugochukwu John Nwoye; Gloria Ogochukwu Okafor	56 - 73
Fiscal policy and manufacturing capacity utilization in Nigeria Jelili Omoniyi Adeagbo; Johnson I. Okoh; Okuji Obinna Oreh; Ewere Success Obieze; Cythia Onyinyechi Nwafor; Daniel Harold Elikwu	74 - 92
Attaining sustainable development in Nigeria: the taxation effects	
Chekwube E. Ochuka; Nonye J. Ezenwafor	93 - 117
Effect of board attribute on profitability of listed agricultural companies in Nigeria	
Moses Babatunde Olanisebe; Shehu Abubakar; Ahmed Garba Basakkwace	118 - 142
Audit committee characteristics and the profitability of listed industrial goods firms in Nigeria	
Ifeyinwa Caroline Ozoemene; Innocent Chukwuebuka Nnubia	143 - 179
Review on characteristics and skills of Forensic Accountants: Effects on financial fraud control and sustainability	
Eboh Saturday Dominic; Eyide Michael Ugeoritsete	180 - 208



Vol 1, Issue 2; December, 2024 / visit: https://journals.unizik.edu.ng/irofs

Disruptive Technologies on Corporate Profitability of Selected Listed Deposit Money Bank on Nigeria Exchange Group Stella Nkechi Amaduche;, Tochukwu Gloria Okafor 209 - 228 Impact of disruptive technologies on human resource management Callista Ukamaka Uchegbu;, Peace Chioma Umenzekwe;

Onyinyechukwu Okonewa;, Nonye Joy Ezenwafor

229 - 248