

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

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

**Published:** February, 2026

**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

## 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](mailto: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.

## Editorial Board

### Editor in Chief

Prof Onyinye M. Eneh, PhD  
Department of Accountancy  
Nnamdi Azikiwe University, Awka, Anambra State, Nigeria.

### Managing Editor

1. Ugochukwu John Nwoye, PhD
2. Sunday David

### Associate Editors

1. Rev Sr. Patricia C. Oranefo, PhD
2. Rachael O. Iliemena-Ifeanyi, PhD
3. Chidiebele I. Onyali, PhD
4. Henry K. Obi, PhD
5. Amaka Elizabeth Agbata, PhD
6. Ifeanyi F. Osegbue, PhD
7. Innocent C. Nnubia, PhD
8. Maria Nwankwoeke Eze, PhD
9. Ogochukwu N. Onyeogubalu, PhD
10. Ngozi E. Okpala, PhD

### Review Editors

1. Priscilia U. Egolum, PhD
2. Segun Idowu Adeniyi, PhD
3. Ngozi B. Ndum, PhD
4. Raymond Asika Ezejiofor, PhD
5. Emeka Omaliko, PhD
6. George Ezeala, PhD
7. Jonathan Chinedu Ndubuisi, PhD
8. Rev'd Tochukwu Akaegbobi, PhD
9. Onyekachi N. Okeke, PhD
10. Onyinyechukwu Okonewa, PhD
11. Nneka Maureen Okeke, PhD
12. Celestine I. Ohachosim, PhD
13. Chinedu U. Asogwa, PhD
14. Peace C. Umenzekwe, PhD
15. Callista U. Uchegbu, PhD
16. Kenebechukwu Okafor, PhD

17. Vincent A. Aderobaki, PhD
18. Anulika U. Ajuonu
19. Bridget U. Akwuobi, PhD
20. Augustina A. Ezeh
21. Ogochukwu L. Emeneka
22. Anthonia C. Offia, PhD
23. Nonye J. Ezenwafor, PhD
24. Uzuamaka M. Ukoh
25. Kelvin C. Ibobo
26. Esther C. Ochuka
27. Hilary O. Muojekwu
28. Lucy C. Mmadubuobi
29. Uchenna A. Igbokwe
30. Chiamaka E. Nzereogu
31. Grace U. Obi
32. Peter Adibeli
33. Ebere C. Onuegbu
34. Hope I. Ugwu
35. Uju Chinelo H. Ekpeh
36. Precious O. Chekwube-Aziekwue
37. Ezinne C. Okoye
38. Purity C. Ubeh
39. Marysandra I. Obelogu

### **Consulting Editors**

1. Benjamin C. Osisima, 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*

## CONTENTS

<b>Tax Planning and Financial Performance: A Comparative Analysis of listed Manufacturing Firms and Deposit Money Banks in Nigeria</b>	
Dorothy Agboma Okafor; Gloria O. Okafor	1 - 34
<b>Audit report filing response of public non finance firms listed in Nigeria: the corporate structure variability effects</b>	
Francis Ojo Orunko; Emma I. Okoye	35 - 56
<b>Capital structure and firm value of listed firms in Nigeria: Consumer Goods firms experience</b>	
Wisdom Chimezie Maximilian; Segun Idowu Adeniyi	57 - 66
<b>Investigating the potential of blockchain technology to enhance transparency, efficiency and security in capital markets</b>	
Rahji Ohize Ibrahim	67 – 96
<b>Environmental disclosure and market capitalisation of listed oil and gas firms in Nigeri</b>	
Donatus Onyenenu ; Okoye, Pius Vincent Chukwubuikem; Amahalu, Nestor Ndubuisi	97 - 113
<b>Value added intellectual coefficient and sustainable growth rate of listed service firms in Nigeria</b>	
Nestor Ndubuisi Amahalu; Ofulue Igbodo; Augustine Nwekemezie Odum	114 –125
<b>Effect of risk committee diversity on financial performance of licensed deposit money banks in selected sub saharan African countries</b>	
Amarachi Rosita Ejimadu; Ugochukwu J. Nwoye; Olufemi Yeye; Patrick A. Egbunike	126 - 166