

JOURNAL OF THE MANAGEMENT SCIENCES

Vol. 61 No. 9 December, 2024

ISSN 1118-6828

Faculty of Management Sciences Nnamdi Azikiwe University, Awka, Anambra State, Nigeria.

Email: fms@journals.unizik.edu.ng/index.php/jfms

Copyright © Faculty of Management Sciences, Nnamdi Azikiwe

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.

ISSN: 1118 - 6828

Printed by:

SCOA Heritage Nig. Ltd
No. 4 Onwurah Street, Awka,
Anambra State, Nigeria.

Mobile Contact: +2348037264795, +2348036699505

Editorial Board

Editor in Chief

Prof. Francis O. Nwankwo

Deputy Editor in Chief/Chairman, Editorial Board

Prof. Theresa U. Anigbogu

Editor

Dr. Tonna David Edokobi

Editorial Board Members/Associate Editors

- 1. Dr. Purity Ndubuisi-Okolo
- 2. Rev. Sr. Dr. Patricia C. Oranefo
- 3. Dr. C. J. Igbokwe-Ibeto
- 4. Dr. Ifeanyichukwu Oranusi
- 5. Dr. Chizoba B. Okolocha
- 6. Dr. Ugochukwu J. Nwoye
- 7. Dr. Raymond A. Ezejiofor
- 8. Dr. Segun Idowu Adeniyi
- 9. Dr. Stella Nwagbala
- 10. Dr. Amaechi Fabian Anoke
- 11. Dr. Nestor Ndubuisi Amahalu
- 12. Dr. Maria N. Eze
- 13. Dr. Victoria Obi-Nwosu
- 14. Dr. Dr. Augustine Arachie
- 15. Dr. Dr. Nwamaka J. Okoye
- 16. Dr. George Ezeala
- 17. Dr. Nkiru Nwakoby
- 18. Dr. Njideka Onyekwelu
- 19. Dr. Taiwo O. Abdulahi
- 20. Dr. Amaka Agbata
- 21. Dr. Nkechi Onuzuluike
- 22. Dr. Solomon Uchenna Eze
- 23. Dr. Okoye Joy Ndidiamaka

- 24. Dr. Moses I. Okoli
- 25. Dr. Chijioke Iwubueze Ojiako

Consulting Editors

- 1. Prof. Innocent O. Chilokwu
- 2. Prof. Emmanuel I. Okoye
- 3. Ven. Prof. Anayo D. Nkamnebe
- 4. Prof. Hope N. Nzewi
- 5. Prof. Ifeanyi Nwanna
- 6. Prof Titus Okeke
- 7. Prof. B. C. Nwankwo
- 8. Prof. Emmanuel Chukwuemeka
- 9. Prof. Ogoo Okafor
- 10. Prof. Obianuju Chiekezie
- 11. Prof. Emma Dibua
- 12. Prof. Ebele Onwuka

Editorial: Advancing Management Sciences through Multidisciplinary Inquiry

Journal of the Management Sciences (JOMAS), December 2024

The December 2024 issue of the *Journal of the Management Sciences* presents a compelling collection of 44 articles in Volume 61, Numbers 8 and 9, that traverse the expansive landscape of management research. These studies reflect the dynamism of management sciences in addressing contemporary challenges across corporate governance, social equity, technological innovation, and sustainable development. This editorial highlights key themes, synergies, and contributions to theory and practice.

Corporate Governance and Financial Strategies

The intersection of governance and fiscal accountability takes center stage in *Board Attributes and Tax Planning of Listed Consumer Goods Companies in Nigeria* by Babayo Esther Makka and Shatima Suleiman. Their analysis of board dynamics and tax strategies offers insights into optimizing fiscal responsibility while adhering to regulatory frameworks. Complementing this, Chilokwu Okechukwu et al. explore *Credit Management and Financial Performance of Cooperative Thrift Societies*, demonstrating how localized financial models enhance member livelihoods. Meanwhile, Shekoni and Eke's *Capital-Mix and Financial Performance of Deposit Money Banks* underscores the need for balanced equity-debt structures to stabilize Nigeria's banking sector.

Social Equity and Human Capital Development

Several studies delve into societal well-being and workforce sustainability. Patricia Adebayo and Osamuyi Bello's *Social Inequalities and Health: The Role of Social Capital* reveals how communal networks mitigate mental health disparities. Similarly, Olunubi et al. examine *Health Literacy and Reproductive Behavior*, advocating for targeted interventions to empower women in healthcare decision-making. In the workplace, Ashiru and Lawal's *Work-Life Balance and Job Performance* argues that holistic employee well-being strategies are critical for academic productivity, a finding echoed in Olufemi Epebinu's exploration of *e-HRM and Organizational Commitment* in developing economies.

Technology, Innovation, and Operational Efficiency

The digital revolution's impact on management practices is evident in Ismail Lawal's *Blockchain Adoption in Supply Chain Risk Management*, which positions blockchain as a transformative tool for transparency in Nigerian supply chains. Nnonyelu Pauline and Leonard Tabugo's *Digital Disruption and Bank Performance* further illustrates how fintech innovations drive operational agility. At the frontier of AI integration, Elizabeth Omone's *AI Skills and Office Managers' Performance* highlights the urgency of upskilling public-sector professionals to harness automation responsibly.

Entrepreneurship and SME Sustainability

Entrepreneurship emerges as a catalyst for economic resilience. Helen Afang Andow's *Entrepreneurial Spirit and Job Creation* underscores the role of grassroots innovation in reducing unemployment, while Nnabugwu et al. link *Entrepreneurial Traits to Hospitality Performance* in Anambra State. Conversely, Edokobi and Ugochukwu's *Security Challenges and SME Sustainability* exposes systemic risks threatening small businesses, advocating for robust policy frameworks to safeguard economic contributors.

Sustainability and Ethical Governance

The imperative for sustainable development resonates across multiple studies. Ademola Aderogba's *SDGs and Inclusive Development* critiques Nigeria's progress toward global goals, urging public-private synergies. In the environmental sector, Oyenuga et al. propose a lean management model for healthcare supply chains, reducing waste without compromising service quality. Ethical governance also features prominently, with OBERA Johnson's analysis of *Governance in Estate Distribution* calling for legal reforms to curb asset mismanagement in Nigeria.

Conclusion: Bridging Theory and Practice

This edition of the JOMAS exemplifies the transformative potential of management research when rooted in real-world challenges. From blockchain-driven supply chains to trauma-informed therapies for trafficking survivors, these studies collectively advocate for evidence-based, inclusive strategies. As Nigeria navigates economic complexity, the insights herein offer a roadmap for policymakers, corporate leaders, and civil society to foster resilience, equity, and innovation.

Future research must prioritize longitudinal studies to assess the long-term impacts of digital adoption and policy reforms. Collaborative efforts between academia and industry will further ensure that theoretical advancements translate into measurable societal progress.

Editorial Board

Journal of the Management Sciences
December 2024

CONTENTS

Enhancing members livelihood through cooperative e	
ntrepreneurial activities in Awka South LGA of Anambra	
State	
Chilokwu Okechukwu; Chilokwu, Chioma Glory;	
Egor, Hikarofem Ise; Akubuilo, Cletus. J. C.	1 - 16
Security challenges and sustainability of small and medium	
enterprises in Anambra State, Nigeria	
Edokobi, Tonna David; Ugochukwu, Marius Ndubuisi;	
Ezichi-Obasi, Judith; Ani, Anthony Ejike	17 - 34
Federal inland revenue service (FIRS) taxpro max and	
tax revenue collection: perception of FIRS staff and SMES	
in Awka, Anambra State	
Olufemi Yeye; Johnbest Churchill Ologhodo	35 - 55
Moderating effect of firm characteristics on project	
financing requirements and project delivery delay in the	
Nigerian construction industry	
Ibrahim Mohammed Adamu; Mohammed Bello Idris;	
Nadima Bashir Abdullahi; Isah Garba; Ashiru Mohammed	56 - 78
Role of sports marketing in promoting unity and social	
responsibility in Nigeria	
Sunday Edosa Aimufua	79 - 94
Vigilantism and property crimes in calabar south local	
government area of Cross River State Nigeria	
Andrew, Stephen Ubong; Egbe, David; Atu, Emmanuel. Etta;	
Ukpai, Uma; Okon, Oliver Niskhe	95 - 112

Anthony Yinzomi Bara

institutions in Kwara State

Consumer segmentation management and service improvement: a cluster analysis of the Portharcourt electricity distribution company Effiom Effiom Inameti; Pepple, Grace Jamie; Mbang, Uduak Bassey 113 - 130 The role of state and non-state actors in governance in South East Nigeria Obi, Emeka Francis; Ndom, Daniel Agilebu; Okey Mbionwu 131 - 141Cash on delivery risk mitigation CMRR model Sebastina Nkechi Okofu; Joel Bisina; Oniovosa Okumoku-Evroro; 142 - 155 Maureen Ifeanyi Akazue Financing health insurance and healthcare delivery in Nigeria 156 - 176 Njoku, Francis Ulonna; Joseph A. Adekeye Workforce attrition and sustainable retention strategies in Micro, Small And Medium-Sized Enterprises: trends and insights from the literature Bamidele A. Wale-Oshinowo; Samuel Ayodele Majekodunmi 177 - 194 **Entrepreneurship and innovation in banking post** COVID-19: a conceptual analysis of fintech's role Abubakar Yunusa Maldama; Usman Mahmud;

Determinants of internal audit effectiveness of tertiary

Saheed Lawal; Muhammed Lawal Subair; Olabisi Ogungbemi

195 - 214

215 - 234

Microfinance institutions and the performance of agricultural	
sector in Nigeria	
Musa Ilias Biala; Hussaini Musa Galadima	235 - 257
Entrepreneurial trait and performance of hospitality industry	in
Anambra State, Nigeria	
Nnabugwu, Obiageli Chinwe; Njideka Phina Onyekwelu;	
Ngozi Comfort Okeke	258 - 281
Strategic innovation and sustainability of plastic manufacturin	g
firms in Ogun State, Nigeria	
Olalekan V. Daniyan; Hope N. Nzewi; Ebele N. Onwuka	282 - 296
Artificial intelligence (AI) skills and job performance of office	
managers in public organizations	
Elizabeth Omone Ojo	297 - 310
Lean practices and healthcare supply chain performance: an	
integrated dematel-anp approach	
Oyenuga, Olamilekan; Adebiyi, Sulaimon;	
Oyenuga, Oluwadamilola; Fabson, Taiyelolu	311 - 334
Physical infrastructure and performance of teachers in	
public junior secondary schools in Lagos State	
Oluseye John Adewale; Ibukun Olorunisola Kolawole;	
Oluwatoyin Fredrick Idowu	335 - 350
Financial capabilities and entrepreneurial risk appetite in	
selected Small and Medium-Sized Enterprises in Lagos, Nigeria	a
Soyebo Yusuf Aina; Elegunde Ayobami Folarin;	
Ajemunigbohun Sunday Stephen	351 - 368
Factors influencing smes voluntary tax compliance in Kaduna	
John Sunday: Ismail Lawal	369 - 380

Effect of monetary policy on economic performance of state governments in South-East, Nigeria 2015-2023 Ezenwgbu Nchedochukwu Chinwendu; Ngozi Ewuim; Rosemary Anazodo; Ogechukwu Nwankwo 381 - 403 Digital disruption and operational performance of commercial banks in Anambra State, Nigeria Nnonyelu Pauline Chinaza; Leonard Tabugbo Onwuzuligbo 404 - 421 The impact of lean manufacturing techniques on waste reduction in Guinness Nigerian Plc Eretan Gbenga Ologbon; Omotoso Kazeem Adekunle 422 - 436