



Copyright © UNIZIK-ANAN Center for Accountancy Research Studies.

Website: <https://journals.unizik.edu.ng/index.php/jocia/index>

Published: July, 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.

ISSN (Online): 2814 - 1113

Printed by:

SCOA Heritage Nig Ltd
No. 8 Onwurah Street, Awka,
Anambra State.
Contact: +2348037264195, +2348036699505

Call for Papers

Journal of Contemporary Issues in Accounting (JOCIA) is a peer-reviewed, open access Journal published by Unizik-ANAN Centre for Accountancy Research Studies three times annually in April, August and December.

The international Journal strives to provide the best platform for researchers worldwide to exchange their latest findings in the following areas of Accounting, Finance and Economics that will impact positively on new trends in Accounting education, Research, Innovation, professions and practice in comprehensive manner. The Journal is published in both print and online version. The online is free to access and download. The journal accepts articles submission online or by email – editor.jocia@journals.unizik.edu.ng

Visit the SUBMISSION menu on:

<https://journals.unizik.edu.ng/index.php/jocia/index> for concise details

Editorial Board

Editor in Chief

Professor Emmanuel I. Okoye, PhD
Email: eik.okoye@unizik.edu.ng

Assistant Editor in Chief

Professor Onyinye M. Eneh, PhD
Email: o.eneh@unizik.edu.ng

Managing Editor

Ugochukwu John Nwoye, PhD
Email: uj.nwoye@unizik.edu.ng

Editorial Board Members

1. Professor Ezimma Nnabuike
2. Professor Uche Nwaogwugwu
3. Professor Jaja Nwanegbo
4. Professor Chris Kalu
5. Dr Justine Igbokwe-Ibeto
6. Professor Anthony Nnedum
7. Obinna Agbata
8. Dr Nonye J. Ezenwafor
9. Dr Peace C. Umenzekwe

Consulting Editors

1. Emeritus Professor Benjamin C. Osisima
Nnamdi Azikiwe University, Awka, Anambra State
2. Professor Wilson Ani
Michael Okpara University of Agriculture, Umudike, Abia State, Nigeria.
3. Professor Cletus Akenbor
Federal University, Otuoke, Bayelsa State, Nigeria.
4. Professor Daniel Gbegi
Federal University, Gombe, Gombe State, Nigeria.
5. Professor Uche Onyekwelu
Enugu State of Technology, Enugu State, Nigeria.
6. Professor Grace Ofoegbu
University of Nigeria, Enugu Campus, Nigeria.
7. Dr Hemant Chittoo
University of Technology, Mauritius
8. Dr Needesh Ramphul
University of Technology, Mauritius



9. Professor Jugu U. Yohanna
University of Jos, Plateau State, Nigeria.
10. Ven. Professor Anayo Nkamnebe, CNA
Nnamdi Azikiwe University, Awka
11. Professor Cletus Akenbor
Federal University, Otuoke, Bayelsa State
12. Dr. Edirin Jeroh
Delta State University, Abraka, Delta State
13. Professor S.A.S Aruwa, FCNA
Nasarawa State University, Keffi, Nasarawa State
14. Professor Prince Famous Izedomi FCA
University of Benin, Benin City, Edo State

CONTENTS

Reengineering contemporary accounting thought and practice: the transformative role of artificial intelligence in financial accounting	
Samuel Sejjaaka; Raphael Kiba	1 – 16
Role of talent management in enhancing the performance of small and medium enterprises in North-Central Nigeria	
Monica, Nnenna Agu; Akwubo, Adah Michael Andy; Musa, Ibrahim	17 - 36
Petroleum profit tax and human capital development in Nigeria	
John-Akamelu, Chitom Racheal	37 - 49
Cash flow and discretionary accruals in industrial goods firms in Nigeria: the moderating role of firm's attributes	
Chekwube Esther Ochuka; Kelvin Chukwuka Ibobo; Nonye Joy Ezenwafor	50 - 68
Technology innovation and financial reporting quality of industrial goods firms listed on the Nigeria Exchange Group	
Ngozi Blessing Ndum	69 - 88
Tax fairness and tax evasion in Nigeria: a review of conceptual perspectives	
Kenny Esosa Orumwense; Okunrobo Samuel Osarobo	89 - 101
The dynamic interplay between fiscal deficits and economic development in Nigeria using autoregressive distributed lag model	
Onodi, Chukwudozie Jonathan; Obiora-Ilouno Onyebuchi Happiness; Enogwe Ugochukwu Samuel	102 - 113
External audit quality and financial performance of listed commercial banks in Nigeria	
Aina, Akinyemi Oludare; Onodi, Benjamin E.; Onuche, Sarah-Joy Eleojo	114 – 130



Economic constraints and market efficiency in artisanal fishing trade: a study of Gbaramatu Kingdom, Delta State, Nigeria

Imide, I. O.

131 – 147