



JOURNAL OF GLOBAL ACCOUNTING

11 (2) April, 2025.

ISSN (Online): 1597-7641; ISSN (Print): 1597-8273

<https://journals.unizik.edu.ng/joga>

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

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

Published: April, 2025

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): 1597-7641

ISSN (Print): 1597-8273

Printed by:

De-Emeralds Printing & Publishing

92 Authur-Eze Avenue, Awka, Anambra State, Nigeria.

Mobile Contact: +2348068511520, +2349124221255

Call for Papers

JOGA is an open access journal indexed in google scholar and publishes six (6) issues annually, precisely in February, April, June, August, October and December. The Journal covers full length original and high quality research articles and case studies on Accounting Theory and Practice, Auditing and Investigation, Accounting Information Communication Technology, Financial Reporting, Finance and Investment, Financial Market and Institutions, Corporate Finance and Management, Cost Accounting, Managerial Accounting, Public Sector Accounting, Finance and Reporting Practices, International Finance, Taxation and other Contemporary issues in Accounting

Reviewers remain anonymous so as to maintain the high technical and quality standards required by Researchers. The journal enhances indexing retrieval power and eliminates the need for permission to reproduce and distribute content; It is therefore fully committed to the open access initiative and provides free access to all articles as soon as they are published.

The Editorial team is exclusively inviting you to submit your contemporary and well articulated original research works at the Journal of Global Accounting through its editorial e-mail address: editor.joga@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 JOGA's guideline and format for manuscript preparation. Visit the SUBMISSION menu on <https://journals.unizik.edu.ng/joga> for concise details.

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

Editorial Board Members

1. Emmanuel I. Okoye, PhD
Professor of Accountancy
(*Chairman, Editorial Board*)
2. Raymond Asika Ezejiofor, PhD;
3. Segun Idowu Adeniyi, PhD;
4. Rev Sr. Patricia C. Oranefo, PhD;
5. Francis Chinedu Egbunike, PhD;
6. Onyinye M.R. Eneh, PhD,
7. Rachael O. Iliemena-Ifeanyi, PhD
8. Chinwe Gloria Odum, PhD;
9. Amaka Elizabeth Agbata, PhD
10. Jonathan Chinedu Ndubuisi, PhD,
11. Maria Nwankwoeke Eze, PhD
12. Rev'd Tochukwu Akaegbobi, PhD
13. Ngozi B. Ndum, PhD
14. Onyekachi N. Okeke, PhD
15. Emeka Omaliko, PhD,
16. George Ezeala, PhD
17. Onyinyechukwu Okonewa, PhD
18. Celestine I. Ohachosim, PhD
19. Chinedu U. Asogwa, PhD
20. Ngozi E. Okpala, PhD
21. Peace C. Umenzekwe, PhD
22. Callista U. Uchegbu, PhD
23. Kenebechukwu Okafor, PhD
24. Ogochukwu N. Onyeogubalu
25. Bridget U. Akwuobi, PhD
26. Obumneme O. Okafor
27. Uzuamaka M. Ukoh
28. Kelvin C. Ibobo

29. Esther C. Ochuka
30. Hilary O. Muojekwu
31. Lucy C. Mmadubuobi
32. Nonye J. Ezenwafor
33. Uchenna A. Igbokwe
34. Chiamaka E. Nzereogu
35. Grace U. Obi
36. Peter Adibeli
37. Sunday David

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

Earnings management and return on equity of non-financial firms on Nigerian Exchange Group	
srael Omohefe Ukolobi; Femi Joshua Falope; Emmanuel Ikechukwu Okoye	1 - 23
Asset management and firm value of listed oil and gas firms in Nigeria	
Pius V.C. Okoye; Miriam Idodo	24 - 45
Effect of environmental practices on economic performance of manufacturing firms in Nigeria and Ghana	
Michael O. Nnamchi; Emmanuel I. Okoye	46 - 63
Effect of environmental, social, and governance (ESG) disclosures on market value of listed consumer goods companies in Nigeria	
Aderemi Olalere Adebayo; Julius Ariyo Akinloye; Jimoh Ibrahim	64 - 81
Entrepreneurial innovation and poverty alleviation in federal capital territory, Abuja, Nigeria	
Ifegwu John Ifegwu; Okoliko Emmanuel Ojonugwa; Nancy Ugochi Chidiebere	82 - 101
Drivers of Auditors' inclination towards accountability and transparency in the Nigerian public sector	
Abdulai Agbaje Salami; Rasheed Laide Abdulkareem; Ahmad Bukola Uthman	102 - 128
Impact of audit quality on organisational survival of financial firms in Nigeria	
Sagin O. Super; Umar Salim Ibrahim; Babagana Abba; Abubakar Musa	129 - 147
Exchange Rate Volatility and Performance of Micro and Small Enterprises in SouthEast, Nigeria	
Oseloka Obiekwe; Tonna David Edokobi	148 – 170

**The Silent Force Behind Corporate Wealth: How Ethical
Behaviour Shapes Financial Success in Nigeria's Listed Firms**

Michael Ikechukwu Egbere; Tijjani Ahmed Ajayi 171 - 193

**Effect of bank charges on customers switching behaviour in
some selected deposit money banks in dramaturg**

Ibrahim Bukar Buba; Abubakar Adamu Shehu; Dauda Isa Tong 194 - 208

**Board diversity and discretionary accruals: a comparison
between Nigeria and Ghana family-owned listed firms**

Muyiwa Ezekiel Alade 209 - 229