

NJIMS

*ISSN 2315 - 9669
Volume 5
Number 1
Bi-annually
January - June 2016*

Multi-disciplinary Edition, January 2016

Nigeria Journal of
**Management
Sciences**

A Publication of
Faculty of Management Sciences,
Benue State University, Makurdi, Nigeria.

Nigerian Journal of
Management Sciences
ISSN 2315 - 9669

NJMS

Volume 5 No 1
Bi - annually
January - June 2016

EDITORIAL BOARD

© 2016

Faculty of Management Sciences,
Benue State University, Makurdi.

All Rights Reserved

No part of this publication may be reproduced or transmitted in any form or by any means, or stored in any retrieval system of any nature without prior written permission, except for permitted fair dealing under the law relating to copyright. Application for permission for other use of copyright material including permission to reproduce extracts in other published works shall be made to the publishers. Full acknowledgment of author, publisher and source must be given.

The views expressed in this journal are those of the contributors and not necessarily those of the Faculty of Management Sciences, Benue State University, Makurdi.

Printed by:
Bellan Press Makurdi.
No 36 Daniel Amokachi Lane,
Makurdi, Benue State - Nigeria.

EDITORIAL BOARD

EDITOR-IN-CHIEF

Associate Professor Agburu, J.I.
Professor of Quantitative Techniques, Benue
State University, Makurdi-Nigeria

EDITORIAL SECRETARY

Dr. Ochugudu, A.I.
Strategic Management/Project Consultant;
Deputy Dean, Faculty of Management Sciences,
Benue State University, Makurdi-Nigeria

ASSOCIATE EDITORS

Prof. Akpa, B.
Professor of Accounting and Finance,
Benue State University, Makurdi-Nigeria

Prof. Orsaah, S.
Professor of Marketing,
Benue State University, Makurdi-Nigeria

Prof. Nwachukwu, C.C.
Professor of Management,
University of Port Harcourt, Rivers state-Nigeria

Dr. Nongo, S.E.
Associate Professor of Decision
Analysis/Organisational Behaviour consultant,
Department Management, Benue State
University, Makurdi-Nigeria

Dr. Angahar, P.A.
Fellow of the Association of National Accountants
of Nigeria, Associate Professor of Accounting and
Dean, Faculty of Management Sciences, Benue
State University, Makurdi-Nigeria

Dr. Sev, J.T.
Associate Professor of Organisational Behaviour
consultant and coordinator, M.Sc Business
Management, Benue State University, Makurdi-
Nigeria

Dr. Alabar, T.T.
Associate Professor of Service Marketing and
Director, Centre for Entrepreneurship Studies,
Benue State University, Makurdi-Nigeria

Dr. Azende, T.
Head, Department of Accounting, Benue State
University, Makurdi-Nigeria

CONSULTING EDITORS

Dr. Ganu, J.
Assistant Professor of Management and the
MBA Program Director at the Adventist
University of Africa in Kenya

Dr. Abdul Jaleel Kehinde Shittu.
ICT consultant, School of Computing, College
of Arts and Science, University Utara,
Malaysia.

Dr. Amponsah, E.B,
Department of Accounting, Valley View
University, Ghana.

Dr. Abangma, J.A.
Associate Professor of Human Resources,
University of Buea, Cameroon

Dr. (Pst.) Boateng, P.A.
Department of Management Studies, Valley
View University, Accra, Ghana.

Prof. Emerole Gideon A.
Department of Business Administration
College of Management Sciences,
Michael Okpara University of Agriculture,
Umudike, Abia State, Nigeria.

Dr. Achua, J.K.
Principal Analyst, Central Bank of Nigeria

EDITORIAL POLICY

Nigerian Journal of Management Sciences is published bi-annually. The journal focus is on publishing scholarly and well researched articles comprising theoretical and empirical works in the field of Accounting, Banking, Management, Finance, Insurance, Marketing, Economics, Entrepreneurship, Research and Development, Corporate Policy, Strategic Management, Project Management, Estate Management and Public Administration. Also, Critical literature reviews, book reviews and other research results in related fields may be considered for publication in special editions as may be determine by the editorial board from time to time.

Submission of Articles

- a. Only original manuscripts that have not been published or not under active consideration for publication in other journals can be considered for publication in this journal.
- b. Manuscripts to be considered for publication in this journal cannot exceed 15 pages on A4 size paper, typed double line spacing with 12 font new times roman (this is inclusive of tables, charts, graphs, appendixes and references).
- c. The in-text referencing format accepted for this journal is the current APA style.
- d. Every article must be accompanied with an abstract of not more than 150 words. The title of the work must be specified at the top.
- e. The title page must include the title of the article, name of the author, organizational or institutional affiliation, full mailing address, e-mail, and a valid phone number.
- f. Biographical information of contributors shall be provided in a separate sheet accompanying the paper.

Publication Fee

The publication fee shall be in two parts viz: assessment fee and pagination fee.

Assessment fee: Submission of every article must be accompanied with a non-refundable fee of two thousand naira (N4000=) only as an assessment fee. This is subject to review from time to time as may be deem necessary by the editorial board.

Pagination fee: Upon acceptance of an article for publication after peer review, contributors shall pay a pagination fee of sixteen thousand naira (16,000=) only per each article to cover the cost of printing and other logistics. This is also subject to review from time to time as may be deem necessary by the editorial board.

Note: All payments must be made through any of the designated bank accounts of the journal as may be specified from time to time for purposes of accountability and documentation.

CONTENTS

MANAGEMENT THEMES

- Developing Small and Medium Size Enterprises (SMEs) in the South West
Region of Cameroon: Problems and Perspectives
Francis A. Fuamenya 1
- Entrepreneurial Development: A Strategy Influencing Rural Economic Growth
Olowofeso, Edamisan 13
- Qualitative Assessment of the Challenges of Small and Medium Scale Enterprises
in Nigeria.
Avanenge Faajir, Ph.D, Nuhu Sunday Jika And Ana V. Ugba 22
- Determinants of Profitability and Growth of Micro and Medium Scale Agribusiness
Enterprises In Abia State, Nigeria
Fashina, Adebisi A; Onwusiribe, Ndubuisi C and Emerole, Ahamuefula G 30
- Effects of Pay Disparity on the Performance of Commercial Bank Employees in
Nigeria: A Study of Union and Diamond Banks Plc
Paschal-Adighije Jane Nkechi and Emerole Gideon Ahamefula 39
- Interrogating the Strategic Relevance of Information Communication
Technology (ICT) Adoption In Nigerian Banks
Ochugudu Achoda Ipuele, Ph.D 50
- Effects of Micro-finance Bank Credit Facility on Small and Medium Scale
Enterprises (SMEs) Sales Volume in Makurdi Metropolis
Neji, Matthew Terzungwe and Adagba, David Teryisa 63
- Effects of Cash and Material Management on the Performance of
Agribusiness Enterprises In Imo State, Nigeria
Etuh, Sunday P., Lekan, Akomolafe and Onwusiribe, Ndubuisi C 73
- Effects of Staff Recruitment and Selection Models on Labour Turnover in the
Media Industry: A Case of Federal Radio Corporation of Nigeria
Ukonu, Ifeanyichukwu Ojeka 80
- The Impact of On-The-Job Training on Organizational Performance,
Growth and Development
Edwin Ode Ogaga, Ph.D 95
- Impact of Inadequate Power Supply on the Performance of Small and Medium
Manufacturing Enterprises in Kano Metropolis
Akorga, Mamkega Clement, Dewua, Philip and Kureve, Luper Kelvin 102

CONTENTS

MARKETING THEMES

- Determinants of Customers Satisfaction in the Fast Food Industry in Eastern Part of Nigeria
Egbule A. C. Solomon, Igweh Florence Konye and Igbesi Emeka F. 116
- Perfecting a Marketing Plan for Small Scale Business Enterprises in Nigeria
Dennis Ayaga, Ph.D 127

ACCOUNTING AND FINANCE THEMES

- Determinants of Capital Structure Decisions of Nigerian Listed Manufacturing Firms
Paul Aondona Angahar, Ph.D, Kasimu Abudu and Umoh Aniebo Justin 132
- Determinants of Financial Performance of Listed Agricultural Firms in Nigeria
Modibbo Abubakar and Ndagisaliu 145
- Enhancing Accountability through Budget Monitoring and Evaluation at the Local Government Setting in Nigeria
Paul Aondona Angahar, Ph.D 157
- Effect of Liquidity Management on Corporate Profitability of Listed Industrial Goods Firms in Nigeria
Patience Ote Ola and Agbo Henry Onyike 164
- Cost Benefit Analysis and Measuring Private Returns to Investment on Medical Doctor's Education and Training in Nigeria
Nwaorgu, Innocent Augustine Ph.D 172
- Youth Unemployment in Nigeria: Study of Makurdi Metropolis Benue State
Fanen Anande-Kur and John O. Igoli 182
- Assessing the Nexus Between Triple Bottom Line Reporting and Sustainability Reporting and Social Impacts of Organizations
Iorun, Justin Iorakpen 188
- Effect of Treasury Single Account on Budget Implementation in Nigeria: Content Analysis Perspective.
Nwaorgu, Innocent Augustine Ph.D and Nnubia, Innocent Chukwuebuka 200
- Taxation and its Contribution to Economic Growth of Nigeria: A Time Series Analysis
Pavtar, Agir 208

CONTENTS

Effects of Accounting Ethics on Audit Quality: A Literature Review Jacob O. Ame (FCA, Ph.D)	218
Determinants of Corporate Social Responsibility of Nigerian Listed Non-Financial Firms Kajola Sunday O, Ph.D, Agbanike Tobeche F Ph.D and Babatolu Ayorinde T.	226
ECONOMICS AND POLICY THEMES	
Impact of Agriculture Value Added on the Growth of Nigerian Economy Simeon T. Asom and Victor Ushahembaijirshar	238
Transformation of Agricultural Education in Nigeria: Implication for Food Security Adama, I. J. Ph.D and Ohwofasa, B.O.	246
Impact of Budgeting on Educational Growth in Nigeria: A Study of Wukari Local Government Area, Taraba State, Nigeria Eche, Emmanuel, Adi, Daniel and Emmanuel Wunuji	257
Globalisation and the Openness of the Nigerian Economy: A Case for Production Expansion Joseph Okwori, Ph.D and John Abu	268
The Impact of Infrastructure Development on Economic Growth in Nigeria Ogbaro, Eyitayo Oyewunmi and Omotoso, Damilola Christiana	279
Socio-Economic and Demographic Characteristics of People Living with HIV in Benue State: Evidence from Four Local Government Areas Samuel Ogo Ominyi, Ph.D	286
Effects of Globalization on Management Education in Nigeria Bemaa, Terkura Titus	295
Assessment of Entrepreneurial Competencies of Benue State University Students Clement C. M. Ajekwe; Adzor Ibiame	304
The Efficacy of Corporate Governance Mechanisms on Earnings Management: Evidence From Manufacturing Firms Listed on the Nigerian Stock Exchange. Emmanuel Igbawase Abanyam	317
The Challenges of Six Sigma Strategy in Nigerian Companies Suleiman Abubakar Sadiq Ph.D	331
Customer Satisfaction and Internet Banking Service Quality in Nigeria Terese Uji and Tordue Emmanuel Kpoghul	346