

JOURNAL OF THE MANAGEMENT SCIENCES

Vol. 61 No. 8 December, 2024

ISSN 1118-6828

Faculty of Management Sciences
Nnamdi Azikiwe University, Awka,
Anambra State, Nigeria.
Email: fms@journals.unizik.edu.ng
https://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
Email: scoaheritage@yahoo.com

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

Assessment of female married staff health literacy towards reproductive health behaviour at the University of Ibadan, Nigeria
Taiwo Oluwaseyifunmi Olunubi; Udukhomose Suleiman Omokhabi; Abiola Adiat Omokhabi; Mofoluke Abidemi Omilani 1 - 25

Credit management and financial performance of cooperative thrift and credit societies (CTCS) in Njikoka Local Government Area, Anambra State
Chilokwu Okechukwu; Egor, Hikarofem Ise; Chilokwu, Chioma Glory; Akubuilo; Cletus. J. C. 26 - 41

Artificial intelligence technologies and business process optimisation of commercial banks in Nasarawa State, Nigeria
Musa David Edibo; Emmanuel Chijioke Dibua; Tonna David Edokobi 42 - 67

Board attributes and tax planning of listed consumer goods companies in Nigeria
Babayo Esther Makka; Shatima Suleiman 68 - 86

Social inequalities and health: the role of social capital in mental well-being
Patricia A. Adebayo; Osamuyi Aghasomwan Bello 87 - 101

Sustainable development goals (SDGs) and global inclusive development framework in Nigeria
Ademola A. Aderogba; Opeyemi Arafat Aderogba 102 - 119

Forensic accounting in fraud detection and prevention: A literature review
Ahmed Sabo; Hauwa Saidu; Nasiru Muhammed 120 - 134

Exploring work-life balance as a strategy for improving job performance among selected academic staff of Kwara State University, Malete
Ashiru, Olayemi Aliyu; Lawal, Yusuf Birisan 135 – 149

Integrated marketing communication and customer loyalty in carbonated soft drinks industry: Evidence from Lagos State, Nigeria
Gabriel, Olayinka Enoch; Sunmola, Babatunde Rasaki; Afolayan, Michael Ayorinde 150 - 160

Electronic human resource management (e-HRM) and organizational commitment in a developing economy: the mediating effect of job satisfaction
Olufemi Epebinu; Mustapha Momoh; Nancy Chidiebere 161 - 176

Determinants of blockchain adoption in supply chain risk management in developing economies: Evidence from Nigeria
Ismail Lawal 177 - 197

Governance and accountability issues in the distribution of the properties of a deceased person: the case of Nigeria
Johnson O. Jeremiah Obera 198 - 212

Does entrepreneurial spirit matter for job creation in Kaduna State?
Helen Afang Andow; Mohammed Bello Idris; Sabo Sunday 213 - 227

Market penetration techniques for small businesses in Nigeria: a case study approach
Abude Peter; Nwankwo Christian 228 - 247

Co-operative insurance in lagos state, Nigeria: challenges and issues
Obinna Chilekezi 248 - 268

Effect of socio-psychological factors on voluntary tax compliance in Gombe State
Lukman Ojedele Lawal; Shehu Mohammed Hashidu; Tajudeen Lawal; Shitu Abdul Muftah 269 - 283

The nexus between criticisms and ethical issues in advertising practice
Emmanuel Omula; Comfort Williams 284 - 301

Efficacy of trauma-focused therapy for human trafficking survivors
Helen Ehi Eweka; Osamuyi Aghasomwan Bello 302 – 313

Supply chain management strategies and customers' value in skyrun international, Cross River State, Nigeria
Pepple, Grace Jamie; George Oben-Etchi 314 - 337

Capital mix and financial performance of deposit money banks in Nigeria
Shekoni, N. A.; Eke*, O. P.; Yunisa, S. A. 338 - 357