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The Journal is a publication of the Department of Accounting, Modibbo Adama University, Yola, Adamawa State – Nigeria. The Journal is created to encourage and enhance pragmatic research in the area of Accounting and Finance and is published biannually (June and December). Contained in this issue (Volume 15 Issue 2, December Edition) are **14 articles**. The authors are responsible for their views in the articles published as they do not express the view of the Editorial Board.

In addition to Accounting and Finance, research papers are acceptable from Management, Economics, Information Technology and related Social and Management Sciences specialty.

Research articles for publication must be submitted electronically through nijafmautech@gmail.com at least 40 days before the month of subsequent publication. However, all papers must be within the range of 4000 – 5,000 words (Including references) and accompanied with assessment fee of Seven Thousand Naira (₦7,000) payable to Nigerian Journal of Accounting and Finance. All publications are accessible in full text and free to download on our website www.nijaf.com.ng

Prof. A. S. Kantudu

Managing Editor and

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