INTERNATIONAL JOURNAL OF ADVANCED RESEARCH IN STATISTICS, MANAGEMENT AND FINANCE

ISSN Hard Print: 2315-8409 **ISSN Online:** 2354-1644 Vol. 12 No. 1 September 2026

Published by
International Scientific Research Consortium
United Kingdom

Impact Factor: 0.24

DOI: 10.48028/iiprds/ijarsmf.v12.i1

Frequency: Biannually

Open Access Policy: This journal provides immediate open access to its content on the principle of making research freely available to public supports for greater global exchange of knowledge

Disclaimer: The views and ideas expressed in articles/reviewed are those of the author(s) and not necessarily of the editorial Board. Articles are published in good faith and the author(s) will be liable for any copyright infringements.

Editorial Contact
International Scientific Research Consortium
Dr. Abdulazeez D. El-Ladan
The Future Institute
10 Coventry Innovation Village
Coventry University
Technology Park, CV1 2TL, United Kingdom

Editorial and Advisory Board
Dr. Abdulazeez D. El-Ladan
Coventry University, UK

Professor Charles Roland
Directorate of Policy and Research
International Scientific Research Consortium, UK

Professor Kabiru Isa Dandago
Faculty of Social and Management Sciences
Bayero University, Nigeria

Professor A. S. Antai
Department of Economics
University of Calabar, Nigeria

Dr. Sara Maioli
Department of Business Administration
Newcastle University, UK

Dr. Mohammed Reze Noruzi
Department of Management and Economics
Tarbiat Modares University, Tehran, Iran

Dr. S. K. Nagarajan
Department of Business Administration
Annamalai University, Tamil Nadu

Ebuka Paul Nwokolo
University of Kuala Lumpur Business School, Malaysia

INTERNATIONAL JOURNAL OF ADVANCED RESEARCH IN STATISTICS, MANAGEMENT AND FINANCE

ISSN Hard Print: 2315-8409 **ISSN Online:** 2354-1644 Vol. 12 No. 1 September 2025

International Directorate of Policy & Research
c/o Prof. Chukwuemeka Jude Diji
Nexus International University,
Uganda

PT. Hussein Botchway
Centre for Clinical Innovations, Strategy and Policy,
Ghana

ED. Jonah Ulebor
Lextra Education Ltd
Leeds, LS 117HL, United Kingdom
admin@internationalpolicybrief.org

Editorial Objectives
The International Journal of Advanced Research in Statistics, Management and Finance (IJARSMF) is designed to serve researchers, scholars through prompt publications of significant and evident based research findings in any branch of statistics, economics, business and management sciences. The editorial objective of IJARSMF is a review of current research trends and the facilitation of knowledge enhancement, related to studies in the concerned disciplines and professional practices. Papers are reviewed by International panel of reviewers to decide on the quality, originality, and relevance for publishing the paper in the journal.

Indexing/Abstracting/Library
The journal is processed for inclusion in,

- Google Scholar
- PIAS International Fact Sheets/ Achieves
- Ulrich's Periodicals Directory (ProQuest)
- International Bibliography of the Social Sciences (IBSS)
- National Library of Nigeria cataloguing in publication data
- Brilliant International Research Library

Index, author's guidelines, ethics in publishing and ethical guidelines for journal publication see:
https://internationalpolicybrief.org/journals/
https://internationalpolicybrief.org/publication-ethics/
https://internationalpolicybrief.org/authors-guidelines/
https://internationalpolicybrief.org/paper-assessment-procedure/

International Copyright law: All right reserved under the International Copyright Law. This volume is published by the International Scientific Research Consortium UK, in research league with International Institute for Policy Review & Development Strategies. This journal- its cover page design and content may not be used or produced in any manner without written permission from the International Institute for Policy Review and Development Strategies.

Reference: We accept American Psychological Association (APA) and a double or triple in text citation (Stephen, 2012 or Stephen, 2012: 14)

CONTENTS

PAPER TITLE/AUTHOR(S)

1	**Intangible Assets, Financial Reporting Quality and Firm Performance: A Qualitative Exploration of Nigerian Firms** Samuel Sunday Charlie	1
2	**Impact of the Public Domestic Financing Options on Oil Export Growth in Nigeria (1986-2025)** [1]Francis Ike Iyanya, [2]Marvelous Isibor Aigbedion, & [3]Jonathan O. Oniore	25
3	**An Examination of the Fundamentals, Functions and Importance of Finance in Economic Development** Jean-Pierre Martin	47
4	**Consulting Service and Survival of Medium Scale Enterprises in Africa** [1]Oriaku Christian Chinenyem, [2]Onyebuchi Arthur C., [3]Onyele Chima Stanley, & [4]Ikechi Christopher	53
5	**Investigations of the Electrical Performance of Bifacial Solar Voltaic (BFSV) Module at Federal Polytechnic, Oko, at Different Soil Albedo** [1]Osuji, Christopher Uche & [2]Nnaemeka, Nwankwo	65
6	**Effect of Selected Macroeconomic Variables on Stock Market Prices in Nigeria** [1]Adebiyi, Olaniyi Victor, [2]Akinyemi, Vincent Akinsola, & [3]Nabiha, Alti	84
7	**External Financial Position on Foreign Capital Inflows in Selected Subsahara African Countries (2008-2025)** [1]Akinwumi Joseph Lola, [2]Aigbedion I. Marvelous, & [3]Ezie Obumneke	97