

P-ISSN: 2805-4083
E-ISSN: 2811-1982

**AKSU JOURNAL OF ADMINISTRATION AND
CORPORATE GOVERNANCE
(AKSUJACOG)**



VOLUME 5, ISSUE 1, 2025

Published in Nigeria by:

Dignity Printing Media
Uyo
Akwa Ibom State
Nigeria
08024084833

Facilitated by:



Department of Public Administration
Faculty of Management Sciences
Akwa Ibom State University
Obio Akpa Campus
Oruk Anam Local Government Area
Nigeria

EDITORIAL BOARD

Editor-in-Chief	Prof. Don M. Baridam, <i>famn</i> Department of Business Administration Akwa Ibom State University.
Deputy Editor-in-Chief	Prof. Nkanikpo I. Ibok Department of Marketing Akwa Ibom State University.
Managing Editor	Ofonmbuk Etido Atakpa, <i>Ph.D</i> Department of Public Administration Akwa Ibom State University.
Members	
Prof. Fab O. Onah	Department of Public Administration and Local Government University of Nigeria, Nsukka.
Prof. Adekunle Awotokun	Department of Local Government Studies Obafemi Awolowo University, Ile Ife
Prof. Emmanuel S. I. Ejere	Department of Political Science & Public Administration, University of Uyo, Uyo.
Prof. O. Oyari Okereke	Department of Political Science Abia State University, Uturu.
Prof. Sebastian Ofumbia Uremadu	Department of Banking and Finance College of Management Sciences, COLMAS Michael Okpara University of Agriculture Umudike, Abia State, Nigeria.
Minera Cruz <i>Ph.D</i>	School of Business Quincy University, Illinois.
Dr. Uno Ujim Agbor (<i>Ass. Prof.</i>)	Department of Public Administration University of Calabar Calabar.
Dr. Edet Tom (<i>Ass. Prof.</i>)	Department of Political Science & Public Administration, University of Uyo, Uyo.
Dr. Paschal I. O. Igboeche (<i>Ass. Prof.</i>)	Department of Public Administration Imo State University Owerri

Journal Statement

AKSU Journal of Administration and Corporate Governance (AKSUJACOG) is an open-access journal publication of the Department of Public Administration, Akwa Ibom State University. It is a peer-reviewed journal that publishes articles in multidisciplinary areas of scholarship including Management Sciences, Social Sciences, Arts, Agriculture and Environmental Sciences. The rationale is predicated on the assumption that the trajectories of sustainable development in all sectors and societies roll on the crest of sound principles, policies and programmes of organizational structures. Whether these structures are classified as administrative, corporate, managerial or governance systems is a matter of semantics depending on the peculiarities of respective disciplines. And for further progress to be made on the future of mankind, the value of scientific research is sacrosanct to the pursuit, discovery, maintenance and projections of new ways of going about the business of sustainable development. This Journal is a veritable platform for such noble endeavours.

Guideline for Submission of Manuscripts

AKSU Journal of Administration and Corporate Governance (AKSUJACOG) is published three times a year. Apart from its print version, the Journal is also accessed at aksujacog.org.ng.

Manuscripts of not more than 7000 words, written in the English Language should be typed on Microsoft Word, 12-point font character, boldfaced for section headings, left justification, double lines spacing in Times New Roman.

Submissions should conform to the APA 7th edition with critical sections including title, author(s) name, affiliation, phone number and email address as well as abstract of not more than 250 words.

Following the abstract, a minimum of 5 keywords that will provide indexing references should be listed.

A soft copy of manuscript that meets above prescriptions should be sent as attachment to aksujacog2021@gmail.com

Disclaimer: The publisher of AKSUJACOG and the Editors cannot be held responsible for errors in judgement and data presented or any consequences arising from the use of information contained in the articles published in this journal. The views and opinions expressed neither reflect those of the Publisher nor Department of Public Administration and Akwa Ibom State University, but those of the authors.

Editor-in-Chief

CONTENTS

Public Traffic Service Delivery and Management of Road Transportation in Oyo State <i>Oluwaseyi Isaiah Alamu</i> <i>Ahmed Olasunkanmi Lawal</i> <i>Wasiu Abiodun Makinde</i> <i>Muslim Akinbola Akintola</i>	1
Success and Failure of Millennium Development Goals (MDGs) in Nigeria <i>Salisu Ahmed Kabiru (Ph.D)</i> <i>Orluchukwu Godwin (Ph.D)</i>	14
Decision-Making Mechanism and Administration of Osun State Polytechnic, Iree, Nigeria: An Empirical Study <i>Fadeji Joseph Adebayo</i> <i>Agboola Theophilus Olumuyiwa (Ph.D)</i> <i>Akintola Muslim Akinbola (Ph.D)</i>	23
Public Enterprise Administration for Sustainable Economic Development in Nigeria <i>Michael Eugene Ekpo (PhD)</i> <i>Sunday Samuel Ating</i> <i>Sylvester Effeffiom Nsa</i>	38
Management of Security Challenges in Nigeria: A Reflection of Buhari's Administration <i>David Aniefiok Titus, Ph.D</i>	52
Decline in Governance Costs: Imperatives for Nigerian Development <i>Orluchukwu Godwin (Ph.D.)</i> <i>Chujor F. Okwah (Ph.D.)</i>	68
Public Budgeting and Performance Budget in Ondo State, Nigeria: An Empirical Study <i>Agboola Theophilus Olumuyiwa (Ph.D)</i> <i>Akintola Muslim Akinbola (Ph.D)</i> <i>Aba Vincient Abiodun</i>	81
Business Model Innovation and Competitive Advantage of Fast-Moving Consumer Goods in Lagos, Nigeria <i>Akwamfon Victor Ikpe</i> <i>Dr. Kingsley Uwa</i> <i>Dr. Samuel Okurebia</i>	102
Key Audit Matters Disclosure (KAMD), Audit Quality and Financial Reporting Quality of Quoted Non-financial Firms in Nigeria <i>Kenny Adedapo Soyemi</i> <i>Adesola Olufunmilola Oluwatuyi</i> <i>Oyinlola Ayo Adeyemi</i>	118

