

Table of Contents		Page
Copyright and Ethical Responsibilities Editorial Team		
1	The analysis of time-driven activity-based costing application as a dynamic value assessment and more accurate costing system in healthcare sector <i>Rezhin Dhahir Fatah</i>	1
2	Impact of accounting conservatism principle on corporate performance <i>Salam Mahmood Hamad</i>	16
3	Trade unionism and the politics of minimum wage implementation in Bayelsa State, Nigeria, 2012-2022 <i>David Ebikeme Atiye & Madu Itu</i>	29
4	Sustaining organisational performance of small and medium enterprises (SMEs) through entrepreneurship <i>Casmir Obi Bakwuye, Henry Osahon Osazevbaru & A. Anthony Kifordu</i>	56
5	Establishment of customers loyalty through brand communication in the banking industry in Nigeria <i>Eluemuno Ephraim Nwabuzo, Ajulu Peter Olannye & O. Anthony Odita</i>	76
6	Resource curse, elitism and the development of the oil-rich Niger Delta Region of Nigeria <i>Okachikwu Dibia</i>	91
7	Evaluating employee performance through change management strategies in state-owned universities in Nigeria <i>Isioma Jennifer Oranye, A. Anthony Kifordu & Damaro Arubayi</i>	113

About the Journal
For Authors