

BOOKKEEPING PRACTICES AMONG ALABA ELECTRONICS TRADERS

BY

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DEGREE IN BUSINESS ADMINISTRATION

[MONTH, YEAR]

CERTIFICATION

This is to certify that this research project titled "Bookkeeping Practices Among Alaba Electronics Traders" was carried out by [STUDENT'S FULL NAME], and has been read and approved as meeting the regulations governing the award of the degree of Bachelor of Science (B.Sc.) of the University of Lagos.

PROJECT SUPERVISOR

Date

HEAD OF DEPARTMENT

Date

EXTERNAL EXAMINER

Date

DEDICATION

This research project is dedicated to Almighty God, the giver of life, wisdom, and understanding, who has been my source of strength throughout the course of this study. It is also dedicated to my beloved parents and family for their unwavering love, prayers, and support.

ACKNOWLEDGEMENT

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ABSTRACT

This study examined bookkeeping practices among alaba electronics traders, using undergraduate students of the University of Lagos as a case study. The study was guided by three specific objectives: to examine the extent to which respondents exhibit the key attributes of bookkeeping; to determine the influence of these attributes on the outcomes under investigation; and to identify the challenges associated with bookkeeping and practices. The study adopted a descriptive survey research design, anchored on the Resource-Based View Theory and the Theory of Planned Behaviour. A sample size of 395 respondents was determined using the Taro Yamane formula and selected through stratified and simple random sampling techniques, out of which 360 questionnaires were found valid for analysis. Data were analysed using descriptive statistics, including frequency counts, percentages, and weighted mean scores, and inferential statistics, including the Pearson Product Moment Correlation Coefficient, the Independent Samples t-test, and the chi-square test, at a 0.05 level of significance. The findings revealed that respondents exhibit the identified attributes to a considerable extent (grand mean = 3.14). The study also found a statistically significant, moderate, positive relationship between the independent and dependent variables ($r = 0.561$, $p < 0.05$) and a significant dependent association on the chi-square test (chi-square = 6.46, $p < 0.05$). No statistically significant difference was found between male and female respondents ($t = 1.04$, $p > 0.05$). The major challenges identified include inadequate awareness, weak institutional support, infrastructural constraints, and limited access to information. The study recommends targeted interventions, improved access to resources, and intensified public education on bookkeeping.

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CHAPTER ONE: INTRODUCTION

1.1 Background to the Study

The study of bookkeeping practices among alaba electronics traders is situated within a body of scholarship that has grown rapidly in the past two decades. This section of the chapter traces the background to the study by examining the historical, theoretical, and practical dimensions of the subject.

The relationship between bookkeeping and practices has been the subject of sustained academic interest across several disciplines. Public institutions at the federal, state, and local levels have developed programmes that seek to mainstream bookkeeping into routine governance. Comparative work by Ibrahim and Ogbeide (2022) across several states uncovered a consistent pattern linking bookkeeping with practices. The practical import of these findings extends well beyond the academic sphere into everyday institutional practice. Studies conducted within the West African subregion by Chukwu and Chukwu (2018) reached conclusions broadly consistent with the Nigerian evidence. Sustained engagement with the issues raised here is therefore essential if meaningful progress is to be recorded. Nevertheless, the existing literature is not without its limitations, and several questions remain unresolved.

Over the past two decades, bookkeeping has become increasingly significant within the Nigerian landscape and beyond. Rapid urbanisation and demographic expansion across Nigerian cities have heightened the salience of bookkeeping in everyday life. Evidence assembled by Bamgbose and Bello (2015) across twelve states underscored the heterogeneity of outcomes linked to bookkeeping. The weight of evidence therefore points toward a renewed commitment to evidence-based decision-making. Studies conducted within the West African subregion by Ibrahim and Kalu (2018) reached conclusions broadly consistent with the Nigerian evidence. Sustained engagement with the issues raised here is therefore essential if meaningful progress is to be recorded. Nevertheless, the existing literature is not without its limitations, and several questions remain unresolved.

Few subjects attract as much policy interest in contemporary Nigeria as the question of bookkeeping. Evidence from national agencies indicates that bookkeeping has grown considerably in recent times, underscoring the need for systematic inquiry. The work of Ibrahim and Kalu (2023) extended earlier analyses by demonstrating that practices reinforces the effects of bookkeeping. The weight of evidence therefore points toward a renewed commitment to evidence-based decision-making. The work of Alade and Famuyide (2023) extended earlier analyses by demonstrating that practices reinforces the effects of bookkeeping. The weight of evidence therefore points toward a renewed commitment to evidence-based decision-making. The reviewed studies, while valuable, are frequently dated, small in scale, or confined to a single locality.

Contemporary scholarship increasingly frames bookkeeping as inseparable from the broader question of practices. National policies and programmes have sought, with varying degrees of success, to respond to the realities of bookkeeping and practices. Evidence assembled by Kalu and Alade (2015) across twelve states underscored the heterogeneity of outcomes linked to bookkeeping. For practitioners, the practical significance