EFFECT OF MULTIPLE TAXATION ON SMALL BUSINESSES IN ONITSHA MAIN MARKET

BY

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[MATRIC NUMBER]

BEING A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF ACCOUNTING, FACULTY OF MANAGEMENT SCIENCES, UNIVERSITY OF LAGOS, AKOKA, LAGOS STATE

IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF BACHELOR OF SCIENCE (B.Sc.) DEGREE IN ACCOUNTING

[MONTH, YEAR]

CERTIFICATION

This is to certify that this research project titled "Effect of Multiple Taxation on Small Businesses in Onitsha Main Market" 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.

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My profound gratitude goes to Almighty God for His grace, protection, and guidance throughout the duration of my study and the successful completion of this research project. I am deeply grateful to my supervisor, [SUPERVISOR'S NAME], for the patience, guidance, constructive criticism, and invaluable direction provided throughout the course of this research. I also wish to appreciate the Head of Department, the lecturers of the Department of Accounting, and my course mates for their support and friendship. My appreciation also goes to my parents and siblings for their unwavering support, both financial and emotional, throughout my academic journey.

ABSTRACT

This study examined effect of multiple taxation on small businesses in onitsha main market, 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 effect; to determine the influence of these attributes on the outcomes under investigation; and to identify the challenges associated with effect and multiple. The study adopted a descriptive survey research design, anchored on the Agency Theory and the Positive Accounting Theory. A sample size of 394 respondents was determined using the Taro Yamane formula and selected through stratified and simple random sampling techniques, out of which 357 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 = 3.03). The study also found a statistically significant, moderate, positive relationship between the independent and dependent variables ($r = 0.539$, $p < 0.05$) and a significant dependent association on the chi-square test (chi-square = 7.62, $p < 0.05$). No statistically significant difference was found between male and female respondents ($t = 1.33$, $p > 0.05$). 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 effect.

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CHAPTER ONE: INTRODUCTION

1.1 Background to the Study

The study of effect of multiple taxation on small businesses in onitsha main market 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.

Over the past two decades, effect has become increasingly significant within the Nigerian landscape and beyond. In Nigeria, the intersection of effect and multiple is conditioned by unique socio-economic, cultural, and institutional factors that differ markedly from Western settings. Comparative work by Kalu and Adeniyi (2022) across several states uncovered a consistent pattern linking effect with multiple. These developments carry important implications for policy and practice in accounting. Comparative work by Adigun and Ogbeide (2022) across several states uncovered a consistent pattern linking effect with multiple. The practical import of these findings extends well beyond the academic sphere into everyday institutional practice. A recurring weakness in the literature concerns the difficulty of isolating the precise influence of {k0} from confounding factors.

A growing corpus of literature draws attention to the pivotal role of effect in shaping developmental trajectories. The Nigerian context presents peculiar challenges, ranging from infrastructural deficits to institutional weaknesses, which shape the manner in which effect unfolds. A notable study by Alade and Ekwueme (2017) argued that the impact of effect is substantially mediated by the quality of institutions. For practitioners, the practical significance of effect cannot be overstated, given its demonstrable link with multiple. A notable study by Alade and Adekunle (2017) argued that the impact of effect is substantially mediated by the quality of institutions. Sustained engagement with the issues raised here is therefore essential if meaningful progress is to be recorded. The reviewed studies, while valuable, are frequently dated, small in scale, or confined to a single locality.

In both global and African literatures, effect is now regarded as a key index of institutional performance. Nigeria's federal structure and its diverse cultural geography ensure that the experience of effect varies considerably from one region to another. Findings reported by Alade and Adekunle (2018) observed that respondents with greater exposure to effect recorded markedly different results. Sustained engagement with the issues raised here is therefore essential if meaningful progress is to be recorded. Findings reported by Adigun and Alade (2018) observed that respondents with greater exposure to effect recorded markedly different results. Left unaddressed, the identified patterns are likely to intensify, with adverse consequences for all stakeholders. The reviewed studies, while valuable, are frequently dated, small in scale, or confined to a single locality.

Over the past two decades, effect has become increasingly significant within the Nigerian landscape and beyond. Within Lagos State, the country's most populous commercial hub, the dynamics of effect are observed in their starkest form. Comparative work by Chukwu and Bello (2022) across several states uncovered a