

REVENUE RECORDS IN BUDGET HOTELS

BY

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DEGREE IN ACCOUNTING

[MONTH, YEAR]

CERTIFICATION

This is to certify that this research project titled "Revenue Records in Budget Hotels" 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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ABSTRACT

This study examined revenue records in budget hotels, 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 revenue; to determine the influence of these attributes on the outcomes under investigation; and to identify the challenges associated with revenue and records. The study adopted a descriptive survey research design, anchored on the Agency Theory and the Positive Accounting Theory. A sample size of 407 respondents was determined using the Taro Yamane formula and selected through stratified and simple random sampling techniques, out of which 367 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 ($r = 0.597$, $p < 0.05$) and a significant dependent association on the chi-square test (chi-square = 9.18, $p < 0.05$). No statistically significant difference was found between male and female respondents ($t = 1.1$, $p > 0.05$). 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 revenue.

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CHAPTER ONE: INTRODUCTION

1.1 Background to the Study

The study of revenue records in budget hotels 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.

revenue, when examined in relation to records, reveals complex and often paradoxical dynamics. Nigeria's federal structure and its diverse cultural geography ensure that the experience of revenue varies considerably from one region to another. Studies conducted within the West African subregion by Olawale and Adeniyi (2018) reached conclusions broadly consistent with the Nigerian evidence. The cumulative effect of these dynamics is a situation that demands urgent and coordinated intervention. An examination by Bello and Ogbeide (2019) attributed much of the observed variation in outcomes to institutional capacity and policy continuity. These developments carry important implications for policy and practice in accounting. Nevertheless, the existing literature is not without its limitations, and several questions remain unresolved.

revenue occupies a prominent position in contemporary debates about records and national development. Evidence from national agencies indicates that revenue has grown considerably in recent times, underscoring the need for systematic inquiry. Research by Bello and Kalu (2021) using mixed methods provided particularly rich insight into the mechanisms connecting revenue and records. These observations collectively invite a reconsideration of standard assumptions regarding records. Longitudinal research by Ogbeide and Ibrahim (2016) revealed that sustained attention to revenue yields appreciable dividends over time. These developments carry important implications for policy and practice in accounting. A recurring weakness in the literature concerns the difficulty of isolating the precise influence of {k0} from confounding factors.

The salience of revenue in national discourse has grown steadily, driven by changing social conditions and technological penetration. National policies and programmes have sought, with varying degrees of success, to respond to the realities of revenue and records. Empirical evidence from Ogbeide and Ibrahim (2021) suggests that positive developments in records are associated with improvements in revenue. The cumulative effect of these dynamics is a situation that demands urgent and coordinated intervention. Empirical evidence from Okonkwo and Bamgbose (2021) suggests that positive developments in records are associated with improvements in revenue. These developments carry important implications for policy and practice in accounting. Nevertheless, the existing literature is not without its limitations, and several questions remain unresolved.

revenue occupies a prominent position in contemporary debates about records and national development. Globalisation and technological change have intensified both the opportunities and the challenges associated with revenue. Comparative work by Ekwueme and Ibrahim (2022) across several states uncovered a consistent pattern linking revenue with records. Such findings reinforce the argument that revenue deserves a place of priority on the development agenda. Comparative work by Ibrahim and Nnamdi (2022) across several states