

SBE Vol.26, No.1, 2023  
ISSN 1818-1228

# **Studies in Business and Economics**

Vol. 26 No 1

2023

## Introduction

Studies in Business and Economics is a referred and indexed semiannual periodical published by the College of Business and Economics at Qatar University. The Journal is listed in Cabell's Directory of Publishing Opportunities. The Journal is devoted to the advancement and dissemination of theoretical and applied knowledge, through promoting scholarly research in the areas of Accountancy, Economics, Finance, Management, Marketing, Management Information Systems and related disciplines.

## General Instructions to Authors

### General Format

Manuscripts should be in English and of a professional style, be submitted electronically as an attachment to an email and should not exceed 25 pages (including all tables and figures). Wherever possible, author should arrange their material in well-defined sections: Introduction, Literature Review, Methodology, Results and Analysis, and Conclusions and Implications. Papers submitted to Studies in Business and Economics should not be submitted or under consideration by other journals. The submitted manuscripts must be written in the APA (American Psychological Association) editorial style.

### Font Type and Size

Manuscripts should not be double spaced, Times New Roman, 12 points font using Microsoft Word.

### Title Page

Start your paper with a title page. Include the title of the paper and names, addresses, and affiliation of author(s). Do not use titles such as Dr. or Assistant Professor, etc.

### Abstract Page

The second page of the article will contain the title of the paper (no author listing) and a one paragraph abstract (not exceeding 150 words).

## Keywords

List 4-6 keywords.

## Headings

First level headings should be centered and in caps. Second level heading should be left aligned with initial letters capitalized. All headings should be in bold font.

## Layout and Margins

Immediately after the abstract paragraph, the paper should be formatted using two columns (newspaper) format. Margins should be set to 1 inch top, bottom, left and right. Columns should have 0.25 inch between them. All text should be full justified.

## Authors Biographical Information

Each author should submit a paragraph (50 words) of biographical information.

## Footnotes

Footnotes are strongly discouraged.

## Figures, Tables and Illustrations

Figures, tables and illustrations should be planned to fit the journal's page size which is 12 by 18 cm. Each figure, table or illustration should be kept on a separate page. The author should indicate the appropriate placement of each by inserting a statement such as "insert Table 1 about here" in a separate line.

## Page Number

Do not type page numbers. Page numbers will be added in the final stage of publishing.

## Appendices

Appendices, if necessary, should follow the body of the paper, before the references.

## Reprints

Authors are entitled to 2 free of charge copies of the Journal.

## References

References are to be identified in the text by including in parenthesis the last names of the authors and date of publication [i.e. (Smith, 2004)]. At the end of the paper, presented under the heading 'References', the cited literature should be listed alphabetically.

### Abbreviations

Titles of periodicals should be abbreviated according to “The World List of Periodicals”. The Articles included in this journal represent the views of the author, not necessarily the views of Qatar University.

### Editor-In-Chief

Belaid Aouni

### Co-Editors

Adam Mohamedali Fadlalla  
Mohamed Gaied

Belaid Aouni  
Nitham Mohammed Hindi

Mostafa Kamal Hassan

### Advisory Editorial Board

Abdelouahid Assaïdi	Laurentian University
Adam Mohamadali Fadlalla	Qatar University
Blanca Pérez-Gladish	University of Oviedo
Bouchra M'Zali	University of Quebec at Montreal
Carlos Romero Lopez	Technical University of Madrid
Charles Bélanger	Laurentian University
Constantin Zopounidis	Technical University of Crete
Davide La Torre	University of Milan
Dylan Jones	University of Portsmouth
Ebrahim Mazaheri	Wilfrid Laurier University
Fouad Ben Abdelaziz	NEOMA Business School
Homayoon Shalchian	Laurentian University
Khaled Hussainey	University of Portsmouth
Moez Limayem	University of South Florida
Mohamed Gaied	Qatar University
Mostafa Kamal Hassan	Qatar University
Nitham Mohammed Hindi	Qatar University
Omar Ben Ayed	Qatar University
Ozhand Ganjavi	Laurentian University
Panayiotis Ketikidis	University of Sheffield
Ralph E. Steuer	University of Georgia
Taicir Moalla Loukil	Sfax University

### Correspondence

All correspondence should be addressed to the Editor Chief, Studies in Business and Economics, College of Business and Economics, Qatar University, P.O. Box 2713, Doha, Qatar. E-mail: [busjournal@qu.edu.qa](mailto:busjournal@qu.edu.qa).

### Subscription Order

Subscriptions are for a one-year (12 months) period. Please note that the journal is published twice a year. The subscription term may start at any time during the year. Requests for retroactive subscription will be honored as long as back issues are available.

Individuals		Institutions	
Country	One Year	Country	One Year
Qatar	70 QR	Qatar	150 QR

### Send Cheque to:

College of Business & Economics, Qatar University P.O. Box 2713, Doha, Qatar E-mail:  
[busjournal@qu.edu.qa](mailto:busjournal@qu.edu.qa)

# CONTENTS

<b>Johnson K. Olowookere, Quadri A. Lawal and Akeem A. Siyanbola</b>	<b>5-27</b>
Implications of Audit Quality on Agency Conflicts: Evidence from Nigeria	
<b>Michael S. Ogunmuyiwa and Ifedayo O. Agbaje</b>	<b>28-41</b>
Customer Centricity and Firm Operational Performance: A Study of Fast Moving Consumer Goods' Firms in Ogun State, Nigeria.	
<b>Naoual Mamdouh and Said Ahrouch</b>	<b>42-79</b>
Representation and Evaluation of the Global Performance of Cooperatives	
<b>Kahri Aya, Hachicha Ahmed and Ghorbel Amal</b>	<b>80-99</b>
Public External Debt and Economic Growth in Tunisia	