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FIRMS FINANCIAL PERFORMANCE AND ENVIRONMENTAL IMPACT: EVIDENCE FROM NIGERIA

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ABSTRACT

The paper examines the impact of environmental performance on financial performance in Nigeria. The data spanned from 2016 to 2022. This study considered two dimensions of firms' environmental performance namely environmental management performance and environmental operational performance. A pre-estimated test was conducted using descriptive statistics and multivariate analysis. Result emanated from the study revealed an inverted u-shaped relationship between carbon performance and Tobin's Q, and a positive association exist between environmental management practice and Tobin's Q. The study findings corroborate the evidence of moderating effect of environmental management practice on financial performance. The study incorporates different dimension of firm financial performance. It therefore the need to considered the relationship between outcome and process based environmental performance using a more complex model with substantial conclusion.

THE FAILED ECONOMIST AND A TALE OF THREE PROGRAMMES UNDER NEP 2020: A CASE STUDY OF CSTS GDC, JANGAREDDIGUEM

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ABSTRACT

The popular tagline notion of boring and dry subject, for the queen of social sciences economics in our local circles, is now buoyed by the argument of absence of pluralism in theories and methods in international circles like ISIPE (international student initiative for pluralism in economics). But this standardised hypothesis is now perceived to be pushed out soon with the help of NEP, 2020 if it is implemented in its true spirit. Often economics theories, assumptions, methodologies, concepts and prediction capabilities, model building are put on to large scale criticism from different parts of the society. Most of the times basing on its unrealistic assumptions and dynamic nature of social behaviour, economics seems not capable in quantifying and reflecting the exact qualitative behaviour of the society. On the other hand, one may also counter argue that if we need predictions people need to contact an astrologer, the economist has many things to do. But the Nobel prize winning subject must take the level of economics science to a higher skyline in improvising the subject capabilities. The biggest challenge is to link ethics and economics to make out better normative perspectives in formulating the public policies. The fiasco in developing of innovative branches of economics like Behavioral Economics and Neuro Economics, Experimental Economics etc., has cascading effects in understanding the real human behaviour in propagating the right human behaviour. In practice, the human society is also largely divided and lacks enlightened self-interest as Smith, once opined and limited to self-interest alone as Marshall theoretised. This reality results in numerous negative externalities in today's world. Therefore, integration of ethics and human values with the economics principles is very much needed. The approach of Stick and Carrot needs to be adopted in handling situations like tax evasion, corruption, unfair pricing and profit making, faulty resource allocation etc., Hence normative economics has to be improvised in this context and attractive are to be generated to guide the human society in achieving maximum social welfare and ultimately goals like SDGs. Despite all odds the subject's contribution to the human welfare has always been nifty and gigantic. The invention of the concepts of money, credit and pricing of goods and services, explaining of societal growth/happiness in terms of GDP, LPG, employment levels, poverty, inequalities, SDG, inclusive growth, policies of monetary, fiscal, trade etc., made the subject everlasting and beneficial. Hence, from the above analysis, it is established that economics as a subject is quite helpful in resolving many of the social issues which results in maximum human happiness and elevated to the level of science.

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