findings, conclusions were drawn and recommendations aimed at enhancing good relationships between entrepreneurs and bank officials were made.

**Keywords:** Small and Medium Enterprises, Bank Consolidation, Economic Development.


**THE INTERACTIVE EFFECT OF ORGANIZATIONAL POLITICS IN THE JUSTICE, ORGANISATIONAL SUPPORT AND JOB SATISFACTION RELATIONSHIPS.**

**ABSTRACT**

The study of the antecedents of job satisfaction (JS) is important because of the strategic role JS plays in organizational productivity. Three pervasive perceptions of work environment, organizational politics (OP), organizational support (POS) and justice (PJC) predict JS and affect individual’s decision in an exchange process. Joint effects of these variables have been theorized, but never tested. This study tested the interactive role of OP when POS, PJC and JS are contained in the same model. The study utilized 400 participants drawn from organizations in Nigeria. The results of the hierarchical multiple regression analyses, indicate that PJC and POS have direct effects on JS, while OP interacts with PJC to predict JS. The study highlights the importance of including OP, POS, and the PJC in JS models.

Keywords: Justice, politics, support, job satisfaction


**CORPORATE FINANCIAL REPORTING AND ACCOUNTING STANDARDS:**

**TOWARD A CONCEPTUAL FRAMEWORK IN NIGERIA**

**ABSTRACT**

Accounting theory constitutes the frame of reference on which the development of accounting techniques is based. Although accounting is a set of techniques that can be used in specific fields, it is practices within an implicit theoretical framework composed of principles and practices. Of vital importance to the accounting discipline is that the accounting profession and other interest groups accept these principles and practices. To guarantee such a consensus, a statement of