



**Managing Editor Board**

- ❖ Dr. Sayed Mahdi Golestan Hashemi  
Head of the Iranian Research Center for Creatology,  
TRIZ & Innovation Science  
Iran
- ❖ Dr. Waspodo Tjipto Subroto, M.Pdi  
State University of Surabaya  
Indonesia
- ❖ Dr. P.Malyadri  
Osmania University  
India
- ❖ Dr. Makarand Upadhyaya  
cba, jazan university, jazan , saudi arabia  
Saudi Arabia
- ❖ Dr. Krishnamurthy Prabhakari  
SRM University  
India
- ❖ Dr. Joy Mukhopadhyay  
ISBR Bangalore  
India
- ❖ Prof. Dr. Mohammed Galib Hussai  
Islamiah College, Vaniyambadi  
India
- ❖ Dr. Abdulsalam Jibril  
Adamawa State University, Mubi Nigeria.  
Nigeria

**Contact Us**

Website URL : [www.iosrjournals.org](http://www.iosrjournals.org)  
Email : [Support@iosrmail.org](mailto:Support@iosrmail.org)



**Qatar Office:**

IOSR Journals  
Salwa Road  
Near to KFC and Aziz  
Petrol Station,  
DOHA, Qatar

**India Office:**

EHTP, National Highway  
8, Block A, Sector 34,  
Gurugram, Haryana  
122001

**Australia Office:**

43, Ring Road,  
Richmond Vic 3121  
Australia

**New York Office:**

8th floor, Straight hub,  
NS Road, New York,  
NY 10003-9595

IOSR-JEF

**Contents:**

The Role of Taxation on Revenue Generation: Nigeria Experience <i>Abiola Naheem LAWAL</i>	01-10
Impact of Taxation in Revenue Generation in Nigeria: An Empirical Investigation <i>Bingilar Paymaster F., Saibo Clifford O.</i>	11-16
Nexus between Women Autonomy and Utilization of Maternal Healthcare Services in Nigeria: What are the Choices and Determinants in Nigeria <i>Okpukpara, Victoria, Ifelunini, Innocent, Okpukpara, Benjamin</i>	17-26
Risk & Return Analysis: Evidence from The Indian Equity Market <i>Parveen Kumar, Kapil Choudhary</i>	27-32
Working Capital Management and Financial Performance of Petroleum Firms in Nairobi City County, Kenya <i>Ngugi Ann Nyambura</i>	33-58
Influence of Fiscal Decentralization Reforms on Public Expenditures in the Nairobi City County Government, Kenya <i>Christine Nthiga, Dr. Hesbon Nangabo Otinga</i>	59-69
Influence of Working Capital Management on Financial Performance of Petroleum Firms in Nairobi City County, Kenya <i>Ann Nyambura Ngugi, Dr. Moses Gweyi, Dr. Elijah Kimani</i>	70-80