

**Managing Editor Board**

- ❖ Dr. Muhammad Kashif Irshad, Pakistan
- ❖ Dr. Md Golam Mohiuddin, Bangladesh
- ❖ Dr. V. Balachandran, India
- ❖ Dr. Wilson Ani, Nigeria
- ❖ Dr. Muhammad Sabbir Rahman, Malaysia
- ❖ Dr. Pawel Tadeusz Kazibudzki, Poland

**International Editorial Board**

- ❖ Dr. E. Chuke Nwude, Nigeria
- ❖ Dr. Shalini Rahul Tiwari, India
- ❖ Dr. Naveed Saif, Pakistan
- ❖ Dr. Rishipal, India
- ❖ Dr. Devadatta Gopal Ranade, India
- ❖ Dr. Radha Mohan Chebolu, India
- ❖ Dr. Nurul Fadly Habidin, Malaysia
- ❖ Dr. M.Veerappan, India
- ❖ Dr. Shakil Adnan Malik, Pakistan
- ❖ Dr. P. Malyadri, India
- ❖ Dr. Bandaru Srinivasa Rao, India
- ❖ Dr. Anamakiri, Onyemehi Dio, Nigeria
- ❖ Dr. Khundrakpam devananda Singh, India
- ❖ Dr. Muhammad Ahmed Mazher, Pakistan
- ❖ Dr. S.Ravishankar, India
- ❖ Dr. Priti Bakhshi, India
- ❖ Dr. Twinkle R. Singh, India
- ❖ Dr. Muhammad Zahoor, Pakistan
- ❖ Dr. N. Ramu, India
- ❖ Dr. Vasthiyampillai Sivalogathanan, Sri Lanka
- ❖ DR. Mihir Kumar Shome, India
- ❖ Prof. Dr. B.Balamurugan, India
- ❖ Dr. Anita Erari, Indonesia
- ❖ Dr. Muhammad Jawad, Pakistan

**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 Journals**

International Organization  
of Scientific Research

e-ISSN : 2278-487X

Volume : 23 Issue : 5 Series-3

p-ISSN : 2319-7668

**Contents:**

Process Improvement and Performance of Manufacturing Firms in Nigeria	01-13
Capacity Building and the Performance of Employees in Akoko South West Local Government	14-23
La banque participative est- elle une banque durable ? (Quelques réflexions)	24-29
Fiscal Subsidy, Institutional Quality and Downstream Sector Performance in Nigeria: A Conceptual Paper	30-37
Factors Affecting the Intention to Buy Fashion Products Online Via Facebook of Customers in Thai Nguyen City, Vietnam	38-43
Debt, Debt Servicing and Economic Growth: An Empirical Analysis of Nigeria	44-49
Organisational Analysis – Conflicts In The Workplace	50-55
Management Culture The Integration of Lean Tools and Process Flow Cost Recording	56-71

IOSR-JBM