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The Impact of Multiple Taxation on the Efficiency of Selected SMEs in Enugu State, Nigeria



Peace, Unity and Nation Building: the Role of Individuals and Other Stakeholders



The Nexus between Igbo Traditional Belief System and Masquerade Act: A Pragmatic Analysis



Multidisciplinary Consciousness: A Spur for Intellectual Creativity and Collaboration



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## **The Impact of Multiple Taxation on the Efficiency of Selected SMEs in Enugu State, Nigeria**

**By**

**Anthonia Onyinye Ilodigwe**

### **Abstract**

Small and Medium-sized Enterprises (SMEs) are entities that contribute to the overall growth and economic development of a country. However, multiple taxation has been found to hinder the production activities as well as the efficiency of SMEs. This study investigated the impact of multiple taxation on the efficiency of selected SMEs in Enugu State, Nigeria. The study was based on three objectives and two hypotheses. The study is a survey and made use of questionnaire schedule. The population of the study was 17,498 registered SMEs from which 204 were selected as sample using Taro Yamane statistical formula. Statistical Package for Social Sciences (SPSS) was used to process the data collected for the study. Data analysis was done using descriptive statistics (frequency tables and Chi-square inferential statistics were used to test the study hypotheses). Result from the study showed that multiple taxation makes it difficult for SMEs to carry out their production activities; it also reduces SMEs production and service-rendering capacity. The study also found that multiple taxation makes management of SMEs more difficult. Based on the findings of the study, it was recommended that government adopting a single tax system that levy SMEs based on how they earn and using the taxes for the benefit of SMEs will reduce the problems of multiple taxation that affect the production and management efficiency of SMEs in Enugu State.

*Keywords:* SMEs, taxation, multiple taxation, efficiency

### **Introduction**

Tax is a levy which is a source of income to governments of various countries. Tax is levied on the citizens of a country, their possessions or businesses mainly for the country or state to generate income for government expenditures and the economic and social development of that country or state (Mieseigha & Ihenyen, 2014). Multiple taxation refers to the situation where the same income or economic activity is subject to taxation by multiple taxing authorities or at

various stages of production and distribution (Oseni, 2014). The history of multiple taxation is a complex one, with various forms of taxation emerging and evolving over centuries.

In ancient civilizations, such as Egypt, Greece, and Rome, taxes were levied on land, trade, and individuals. Multiple taxes were common even then, with different rulers and regions imposing their own taxes. Also, during the feudal era, landowners often imposed multiple taxes on peasants. These taxes included rent, tithes to the church, and various feudal obligations, leading to a heavy burden on the common people (Nigamaev, Gapsalamov, Akhmetshin, Pavlyuk, Prodanova & Savchenkova, 2018). During the colonial period, European colonial powers imposed various taxes on their colonies, leading to multiple forms of taxation. These included trade tariffs, export duties, and taxes on indigenous populations. The rise of industry in the 18th and 19th centuries also led to the introduction of new forms of taxation, such as income taxes. Multiple taxes on income, property, and goods emerged in many countries (Bush & Maltby, 2004; Cseh & Varga, 2020).

In the 20th century, especially with the expansion of the welfare state and globalization, tax systems have become even more intricate as multiple layers of government (local, state, federal) often impose taxes on income, property, sales, and more. Additionally, international taxation treaties and agreements have also added complexity to taxation. Also, the rise of the digital economy and multinational corporations has created challenges in terms of taxation and multiple jurisdictions seek to tax digital services and global profits, leading to debates about fair and effective taxation.

The exact beginning of different taxes in Nigeria is somewhat dark. Notwithstanding, Izedonmi (2010) noticed that numerous tax assessments turned out to be more articulated and pervasive in the last part of the 1980s, which coincided with the period when incomes accruable to both the state and local governments from the central federal authority began to continuously decline. That development drove a few state legislatures and numerous local legislatures to look for ways of generating revenues internally, which made a great deal of them to resort to introducing a variety of taxes (Oboh, Yeye and Filibus, 2013). Multiple taxation has permeated various businesses and industries in Nigeria and SMEs, which make up most of the business endeavours in the Nigerian economy, are not exempted.

Small and Medium-sized Enterprises (SMEs) are businesses that fall within a certain range in terms of their employee count, revenue, or assets (Agwu, 2014). The specific criteria for classifying a business as an SME can vary by country and industry but, generally, they are smaller than large corporations but larger than micro-enterprises.



SMEs play a significant role in many economies, contributing to job creation and economic growth. In fact, SMEs are the major contributors to the world's economic growth because they are numerous and can be found in almost every corner of many countries and states. Despite their contributions, SMEs are often faced with unique challenges, the kind of problems larger businesses may not be confronted with. In Enugu state, SMEs abound and are known to encounter lots of difficulties, including financial, political and social ones. However, multiple taxation is a factor that has been found to affect SMEs across many countries in the world, Nigeria inclusive, and this study aims to find out the impact of multiple taxation on the efficiency of selected SMEs in Enugu State.

### **Statement of the Problem**

It is in acknowledgment of the vital role of SMEs in the growth of Nigeria's economy that various administrations have been offering incentives to boost SME activities in the country. These notwithstanding, there still remain impediments to the development of SMEs across the country as many of them fold up within the first three years of their start up (Lawal & Aduku, 2016). Momoh (2017) observed that over 75% of SMEs in Nigeria die in infancy, not surviving beyond their 4th anniversary due to myriad of challenges that cannot be remedied by the operations in the sector. Recognizing one of these key difficulties, Kaigama (2016) found that various duty forced on SMEs is a main cause of the early collapse of these organizations in Nigeria as taxes, both legal and illegal, continue to take a large chunk of their earnings.

Paying multiple tax and other levies dwindle earnings by SMEs, and this adversely affects the general activities of SMEs as income gained by SMEs largely account for the day-to-day running of their business; it determines their ability to carry out customer demands as well as maintain or expand their production and service rendering capacity. These are some of the problems associated with multiple taxation facing SMEs that necessitated this study's enquiry into the impact of multiple taxation on the efficiency of selected SMEs in Enugu State.

### **Research Questions**

The following research questions were asked to guide this study.

1. What are the various forms of taxes paid by SMEs in Enugu State?
2. What is the impact of multiple taxation on the production efficiency of SMEs in Enugu State?
3. What is the impact of multiple taxation on management efficiency of SMEs in Enugu State?
4. How can multiple taxation problems of SMEs be curbed in Enugu State?

## **Research Objectives**

The general objective of this study is to investigate the impact of multiple taxation on the efficiency of selected SMEs in Enugu. Specifically, the study aims to

1. Find out the various forms of taxes paid by SMEs in Enugu State.
2. Investigate the impact of multiple taxation on the production capacity of SMEs in Enugu State.
3. Ascertain the impact of multiple taxation on management efficiency of SMEs in Enugu State.
4. Find out how multiple taxation problems of SMEs can be curbed in Enugu State.

## **Research Hypotheses**

The following hypotheses were stated and tested in this study.

1. There is no significant relationship between multiple taxation and production efficiency of SMEs in Enugu State.
2. There is no significant relationship between multiple taxation and management efficiency in Enugu State.

## **Literature Review**

### **Review of Conceptual Literature**

#### **Concept of SMEs**

The definition of SMEs varies in contexts, according to authors and by countries where these SMEs are found. In Britain for instance, SMEs are defined as enterprises with annual turnover of 2 million pounds or less with fewer than 200 paid employees. In Japan SMEs are seen as businesses with 100 million yen paid up capital and 300 employees (Ekpeyong & Nyong, 1992). In Nigeria, SMEs are defined by the Central Bank of Nigeria (CBN) as those businesses with small number of employees of between 1-100 for small sized businesses and up to 500 or more for medium sized companies. The CBN also defined SMEs as businesses with turnover of less than N100 million per annum and/or less than 300 employees and having capital investment not exceeding N2 million (excluding the cost of land) or a minimum of N5 million naira (Ilemona, Nwite and Oyedokun, 2019).

#### **Concept of Multiple Taxation**

In simple terms, multiple taxation refers to a situation where an individual, business entity or organisation is levied more than once on their income. According to Folayin (2015), multiple taxation is a situation where a tax payer

is forced by two or more levels of government to pay either the same or similar taxes in a desperate bid to increase their revenue base. Abiola (2016) further define multiple taxation as a situation where the same level of government imposes two or more taxes on the same base while Adum (2018) described multiple taxation as a case where profit or wealth of an individual, enterprise or corporate body is levied more than once.

According to Izedonmi (2010), multiple taxation is said to have occurred when the same income is subjected to more than one tax payment. Multiple taxation may not necessarily be by a single body, agency or government but the major characteristic of multiple taxation is that a particular income is taxed more than once.

### **Problems Associated with Multiple Taxation of SMEs**

Multiple taxation of SMEs can significantly affect their efficiency and competitiveness. There have been issues associated with multiple taxation pointed out by scholars on SMEs and these problems have affected their viability and overall contribution to national economic growth and development.

SMEs often have limited resources, and dealing with multiple taxes at different levels of government (local, state, and national) can be administratively burdensome. This diverts their time and resources away from core business activities (Ademola and Ene, 2009). Also, as a result of multiple taxation, SMEs must allocate a significant portion of their budget to comply with various tax regulations and this can reduce their overall efficiency and profitability (Momoh, 2017).

In another vein, Fatai (2015) opined that multiple taxation systems can lead to cash flow challenges for SMEs as they may need to pay various taxes at different times, affecting their ability to manage working capital effectively. Thus, high tax burdens can discourage SMEs from making investments in their businesses. This can impede their growth and expansion, limiting their potential to create jobs and contribute to economic development (Okolo et. al. 2016).

### **Theoretical Framework**

#### **Ability to Pay Theory**

Ability to pay theory was propounded by Pigou (1877–1958). The main assumption of the theory is that taxpayers in a country should pay taxes based on their ability (Onyeukwu, Ihendinihu, & Nwachukwu, 2021). This theory seems to be just and equitable as it considers the potential capacity of an individual taxpayer before a tax is levied. This theory is closely linked to the

principles of fairness and equity in taxation. The ability to pay theory supports progressive taxation systems where individuals and organization with higher incomes pay a larger percentage of their income in taxes and those with lower income pays a lower percentage of their income in taxes. This approach aims to distribute economic resources and the tax burden more equitably, with those who can afford to contribute more doing so. Overall, the "ability to pay" theory aims to create a tax system that takes into account an individual's or entity's financial capacity to contribute to the common good while promoting economic fairness and social stability.

As regards the effect of multiple taxations on the efficiency of SMEs, this theory is relevant as it creates a balance between the taxation of large enterprises and SMEs. It implies that tax levied on both SMEs and large businesses should vary and be based on the ability to pay. On the other hand, if SMEs are taxed on multiple occasions and unfairly, they would find it difficult to pay, and their enterprise will suffer, which may lead to inefficiency and closures (Okolo et al, 2016).

### **Empirical Literatures**

Okolo, Okpalaajiego and Okolo (2016) examined the effect of multiple taxation on investments in SMEs. The study used survey design with SME population of 80. Questionnaire was used to collect data. Simple percentages/frequencies were used to analyze the data and the research hypotheses were tested with ANOVA. It was found that SMEs in Enugu pay taxes to more than three agencies. The study also found that multiple taxation has negative effect on SMEs investment. Furthermore, the relationship between SMEs investment and its ability to pay tax is significant. The researcher recommends that government should develop a tax policy that considers the enhancement of SMEs' capital allowance when imposing taxes. Government should also consider a tax policy that encourages investment in SMEs by consolidating all taxes in one slot and latter disseminate to various government purses rather than having many closely related but different taxes at the same time. Keywords – investments, multiple taxation, small and medium enterprises.

Adewara, et. al. (2023) examined the effect of multiple taxations on the financial performance of SMEs in Ekiti State, Nigeria. The study used a survey research method and analyzed it with correlation coupled with multiple regression analysis. The population comprises all registered and functional SMEs located in Ado Ekiti, Nigeria, that have been in existence for over 5 years with valid proof of tax payment. The results found that multiple tax burdens and multiple tax administrations exhibited a significant negative relationship with the financial performance of SMEs in Ekiti State, Nigeria,

while the ability to pay tax revealed a significant positive relationship. From the aforementioned results, it was concluded that multiple taxes served as a worm that deeply reduced the investment potential of SMEs and invariably affected the chunk of revenue generated by the sector in the state. It was therefore suggested that the Joint Tax Board in the state and other institutions responsible for multiple tax management should awaken to their functions and harmonize all government revenue to prevent the occurrence of multiple taxes from causing a burden and hindering the survival of SMEs in the state.

Adeniyi and Imade (2018) looked at the implication of multiple taxations in achieving sustainable development among the small enterprises domiciled in Lagos state, Nigeria. The study looked at the burdens of multiple taxes and the administrative influence of multiple taxes on small-scale enterprises' performance. Questionnaires distributed among target SMEs in Lagos State were employed using percentages and ANOVA techniques. The outcome of the findings revealed that both burdens of multiple taxes and the administrative influence of multiple taxes significantly influence small-scale enterprises' performance in Lagos State, Nigeria.

Ocheni and Gemade (2015) carried out a study that investigated the effects of multiple taxation on the performance of small and medium scale business enterprises in Benue State. The study also examined the effect of multiple taxation on SMEs' survival. The study involves a survey research design with a population of 91. The researchers derived their sample size to arrive at 74 and a self-administered questionnaire was used to collect data. This data was quantitatively analyzed with simple percentages and the research hypotheses were tested with ANOVA. Findings revealed that multiple taxation has negative effect on SMEs' survival and the relationship between SMEs' size and its ability to pay taxes is significant. The research, therefore, recommends that government should come up with uniform tax policies that will favour the development of SMEs in Nigeria and government should put into consideration the size of SMEs when formulating tax policies.

Aluko et al. (2022) assessed the effect of tax incentives on the liquidity performance of quoted manufacturing firms in the Nigeria Exchange Group. The study used an expo-facto research design, and the population of the study comprised 18 industrial goods firms listed in the Nigeria Exchange Group from 2012 to 2021. The sample size of 10 firms was selected through a purposive sampling technique. The data for the study was obtained from secondary sources through the published financial statements of the companies. Data were analyzed through descriptive and inferential statistics. The result from the analysis of data revealed that tax savings had a significant and positive effect on the liquidity performance of companies. The findings from the study also

revealed that tax holiday has a negative and insignificant effect on companies' liquidity performance.

Using selected firms that engaged in hospitality services in Abia State, Onyeukwu et al. (2021) looked at how their financial performance is being affected by multiple taxations. Its study aimed at analyzing whether multiple taxes hinder the survival and growth of selected firms in the state. Data were gathered through a questionnaire and analyzed with multiple regression estimation techniques. The findings revealed that multiple taxations represented by non-statutory fees significantly influence the performance of the firm.

Nyong (2021) investigated the outcome of multiple taxations on the growing status of SMEs in Nigeria. Secondary data were obtained from selected SMEs of the state and analyzed with regression analysis estimation techniques. It was discovered that tenement rate, refuse disposal, business permit fee, signpost/advert fee, and development levy did not influence the growth prospect of SMEs in Nigeria.

## **Methodology**

### **Research Design**

This study is a survey research design. Survey research design is a research design that makes use of primary method for data collection to gather information needed for a study from a sample of a given population (Avedian, 2014). This study thus made use of quantitative instrument (questionnaire) in collecting data from the population of the study.

### **Area of Study**

The area of the study is Enugu state. Enugu State is located in South Eastern Nigeria. It is located at 6°30'N 7°30'E of the equator. The state is bordered on the north by Benue and Kogi States, bordered on the east by Ebonyi State, bothered by Abia State on the south, and Anambra State to the west. Enugu is known for the production of agricultural products such as yam, cocoyam, groundnuts, palm oil, maize, beans, and cassava, among others. The state also hosts lots of manufacturing and service rendering firms – large, medium and small. The presence of many SMEs in the area made it suitable for the present study.

### **Population of the Study**

According to National Bureau of Statistics (NBS) and Small and Medium Enterprises Development Agency of Nigeria (SMEDAN, 2013), there are seventeen thousand four hundred and ninety-eight (17,498) registered SMEs in

Enugu State.

### **Sample Size**

The sample size for the study was estimated using Taro Yamane statistical formula. The formula is stated thus:

$$n = \frac{N}{1+N(e)^2}$$

Where n = sample size sought

N= population size

1= constant

e = degree of error (0.07)

Therefore,

$$n = \frac{17498}{1+17498(0.07)^2}$$

$$n = \frac{17498}{1+17498(0.0049)}$$

$$n = \frac{17498}{85.7451}$$

$$n = 204.06 \text{ (Approx. 204).}$$

This study was conducted using 204 registered SMEs across various local government areas in the state. The population for the study was made up of 204 managers and CEOs of the 204 selected SMEs.

### **Method of Data Analysis**

Statistical Package for the Social Sciences (SPSS) was used to process the data collected from the field. The data collected for the study were analysed using descriptive statistics and presented in frequency tables, chart and graphs. The stated hypotheses were tested using Chi-square inferential statistics at 0.05 level of significance.

### **Data Presentation and Analysis**

In this section, the data gotten from the field were analysed and presented. The research questions and objectives were first analysed after which the study hypotheses were tested.

**Research Question 1:** What are the various forms of taxes paid by SMEs in Enugu State?

**Table 1: Taxes Paid by SMEs in Enugu State**

Responses	Strongly agree	Agree	Disagree	Strongly disagree	Total
<b>Corporate Tax</b>	141	39	15	9	204
	69.1%	19.1%	7.4%	4.4%	100%
<b>VAT</b>	62	51	53	38	204
	30.4%	25.0%	26.0%	18.6%	100%
<b>Stamp duty</b>	44	57	82	21	204
	21.6%	27.9%	40.2%	10.3%	100%
<b>Industrial training fund tax</b>	10	18	26	150	204
	4.9%	8.8%	12.7%	73.5%	100%
<b>Capital gain tax</b>	108	72	10	14	204
	52.9%	35.3%	4.9%	6.9%	100%
<b>Company income tax</b>	102	60	30	12	204
	50.0%	29.4%	14.7%	5.9%	100%
<b>Other forms of tax</b>	118	50	17	19	204
	57.8%	24.5%	8.3%	9.3%	100%

Table 1 shows that there are several taxes paid by SMEs in Enugu State. And these include Corporate Tax, Value Added Tax, Stamp duty, Industrial trading fund tax, capital gain tax and other taxes and levy. However, the major taxes paid by majority of the SMEs are Corporate Tax (69.1%), Capital gain tax (52.9%), Company income tax (50%) and other taxes (57.8%).

**Table 2: Number of Agencies SMEs pay tax to in Enugu State**

Responses	Frequency	Percentages
More than three	35	17.16
Three	67	32.64
Two	93	45.59
One	9	4.41
<b>Total</b>	<b>204</b>	<b>100</b>

Source: SPSS version 25

Table 2 shows the responses given by respondents when asked the number of agencies they pay taxes to. Data from the table shows that 17.16% of the respondents indicated more than three agencies, 32.64% of the respondents indicated three, 45.59% of the respondents indicated two while 4.41% indicated one. This result means that majority of SMEs in Enugu pay tax to three or more agencies.



**Research Question 2:** What is the impact of multiple taxation on the production efficiency of SMEs in Enugu State?

**Table 3: Respondents' levels of agreement on whether multiple taxation makes it difficult to carry out production activities**

Responses	Frequency	Percentages
Strongly agree	102	50.00
Agree	73	35.78
Disagree	10	4.91
Strongly disagree	19	9.31
<b>Total</b>	<b>204</b>	<b>100</b>

Source: SPSS version 25

Table 3 shows that 50.00% of the respondents strongly agreed that multiple taxation makes it difficult for their enterprise to carry out production activities and 35.78% of the respondents agreed that multiple taxation makes it difficult for their enterprise to carry out production activities. On the other hand, 4.91% of the respondents disagreed that multiple taxation makes it difficult to carry out production activities while 9.31% of the respondents strongly disagreed that multiple taxation makes it difficult to carry out production activities. This result implies that majority of the respondents strongly agreed that multiple taxation makes it difficult for SMEs to carry out their production activities.

**Table 4: Respondents' levels of agreement on whether multiple taxation affects the quality of products and services**

Responses	Frequency	Percentages
Strongly agree	33	16.18
Agree	41	20.09
Disagree	39	19.12
Strongly disagree	91	44.61
<b>Total</b>	<b>204</b>	<b>100</b>

Source: SPSS version 25

Table 4 shows that 16.18% of the study respondents strongly agreed that multiple taxation affects the quality of their products and services and 20.09% agreed that multiple taxation affects the quality of products and services. On the other hand, 19.12% of the respondents disagreed that multiple taxation affects the quality of products and services while 44.61% of the respondents which is the majority strongly disagreed that multiple taxation affects the quality of products and services. This implies that majority of SMEs' products and services quality in Enugu State is not affected by multiple taxation.

**Table 5: Respondents' levels of agreement on whether multiple taxation reduces production and service rendering capacity of SMEs**

Responses	Frequency	Percentages
Strongly agree	61	29.90
Agree	96	47.06
Disagree	32	15.69
Strongly disagree	15	7.35
<b>Total</b>	<b>204</b>	<b>100</b>

Source: SPSS version 25

Table 5 shows that 29.90% of the respondents strongly agreed that multiple taxation reduces their enterprise production and service rendering capacity, 47.06% agreed that multiple taxation reduces their enterprise production and service rendering capacity, 15.69% disagreed that multiple taxation reduces their enterprise production and service rendering capacity while 7.35% of the respondents strongly disagreed that multiple taxation reduces their enterprise production and service rendering capacity. The result in table 5 implies that majority of the respondents agreed that SMEs production and service rendering capacity is reduced by multiple taxation in Enugu State.

**Table 6: Respondents' views on the production efficiency of their enterprise**

Responses	Frequency	Percentages
Very efficient	78	38.24
Efficient	92	45.10
Not efficient	34	16.66
<b>Total</b>	<b>204</b>	<b>100</b>

Table 6 shows the responses given by respondents on the efficiency of their enterprise. Data presented in the table show that 38.25% of the respondents indicated that their enterprise is very efficient, 45.10% of the respondents indicated that their enterprise is efficient while 16.66% of the respondents indicated that their enterprise is not efficient. The result in table 6 shows that majority of the respondent agreed that their enterprise is efficient with regards to production.

**Research Question 3:** What is the impact of multiple taxation on management efficiency of SMEs in Enugu State?

**Table 7: Respondents' level of agreement to whether multiple taxation affects the day-to-day coordination of SMEs**

<b>Responses</b>	<b>Frequency</b>	<b>Percentages</b>
Strongly agree	22	10.78
Agree	28	13.73
Disagree	94	46.08
Strongly disagree	52	25.49
<b>Total</b>	<b>204</b>	<b>100</b>

Source: SPSS version 25

Table 7 shows that 10.78% of the respondents strongly agreed that multiple taxation affects the day-to-day coordination of SMEs, 13.73% of the respondents agreed that multiple taxation affects the day-to-day coordination of SMEs, 46.08% of the respondents disagreed that multiple taxation affects the day-to-day coordination of SMEs while 25.49% of the respondent strongly disagreed that multiple taxation affects the day-to-day coordination of SMEs. Data in table 7 shows a high level of disagreement by respondents which is an indication that multiple taxation does not affect the day-to-day coordination of SMEs in Enugu State.

**Table 8: Respondents' views on whether multiple taxation makes management of enterprise more difficult**

<b>Responses</b>	<b>Frequency</b>	<b>Percentages</b>
Strongly agree	100	49.02
Agree	34	16.66
Disagree	43	21.08
Strongly disagree	27	13.24
<b>Total</b>	<b>204</b>	<b>100</b>

Source: SPSS version 25

Data in table 8 show that 49.02% of the respondents strongly agreed that multiple taxation makes management of their enterprise more difficult and 16.66% of the respondents agreed that multiple taxation makes management of their enterprise more difficult. On the other hand, 21.08% of the respondents disagreed that multiple taxation makes management of their enterprise more difficult while 13.24% of the respondents strongly disagreed that multiple taxation makes management of their enterprise more difficult. Data presented in table 8 show that there is strong level of agreement among the study respondents that multiple taxation makes management of SMEs more difficult in Enugu State.

**Table 9: Respondents' views on the management efficiency of their enterprise**

Responses	Frequency	Percentages
Very efficient	153	75.00
Efficient	29	14.22
Not efficient	22	10.78
<b>Total</b>	<b>204</b>	<b>100</b>

Source: SPSS version 25

Table 9 shows the level of efficiency among SMEs in Enugu State. Data in the table show that 75.00% of the respondents indicated that their management is very efficient, 14.22% indicated that their management is efficient while 10.78% of the respondents indicated that the management of their enterprise is not efficient. By implication, majority of the respondents agreed that the management of their enterprise is efficient.

**Research Question 4:** How can multiple taxation problems of SMEs be curbed in Enugu State?

**Table 10: Respondents' levels of agreement on whether adopting single tax system can curb SMEs multiple taxation problems**

Responses	Frequency	Percentages
Strongly agree	73	35.78
Agree	102	50.00
Disagree	20	9.80
Strongly disagree	9	4.41
<b>Total</b>	<b>204</b>	<b>100</b>

Source: SPSS version 25

Table 10 shows that 35.78% of the respondents strongly agreed that adopting single tax system can curb SMEs multiple taxation problems, 50.00% of the respondents agreed that adopting single tax system can curb SMEs multiple taxation problems, 9.80% of the respondents disagreed that adopting single tax system can curb SMEs multiple taxation problems while 4.41% of the respondents strongly disagreed that adopting single tax system can curb SMEs multiple taxation problems. Data in table 10 show that there is a strong agreement among respondents that adopting single tax system can curb SMEs multiple taxation problems.

**Table 11: Respondents' levels of agreement on whether taxing SMEs as they earn can curb multiple taxation problems**

Responses	Frequency	Percentages
Strongly agree	91	44.61
Agree	80	39.22
Disagree	15	7.35
Strongly disagree	18	8.82
<b>Total</b>	<b>204</b>	<b>100</b>

Table 11 shows respondents' level of agreement when asked whether taxing SMEs as they earn can curb multiple taxation problems. Data from the table shows that 44.61% of the respondents strongly agreed that taxing SMEs as they earn can curb multiple taxation problems while 39.22% of the respondents agreed that taxing SMEs as they earn can curb multiple taxation problems. On the other hand, 7.35% of the respondents disagreed that taxing SMEs as they earn can curb multiple taxation problems while 8.82% of the respondents strongly disagreed that taxing SMEs as they earn can curb multiple taxation problems. The implication of data presented in table 11 shows that majority of the respondents are in agreement that taxing SMEs as they earn can curb multiple taxation problems.

**Table 12: Respondents' level of agreement on whether putting taxes to good use to benefit SMEs can eradicate multiple taxation problems**

Responses	Frequency	Percentages
Strongly agree	100	49.02
Agree	58	28.43
Disagree	33	16.18
Strongly disagree	13	6.37
<b>Total</b>	<b>204</b>	<b>100</b>

Source: SPSS version 25

Table 12 shows the responses given by respondents when asked whether putting taxes to good use to benefit SMEs can eradicate multiple taxation problems. Data from the table show that 49.02% of the respondents indicated strongly agree, 28.43% of the respondents indicated agree, 16.18% indicated disagree while 6.37% of the respondents indicated strongly disagree. This result implies that majority of the respondents strongly agreed that putting taxes to good use to benefit SMEs can eradicate multiple taxation problems.

### **Test of Hypotheses**

The hypotheses stated in this study were tested using Chi-square inferential statistics with a level of significance of 0.05.

**Hypothesis 1:** There is no significant relationship between multiple taxation and production efficiency of SMEs in Enugu State.

Data in tables 2 and 6 were crossed to test the first research hypothesis.

**Table 13: Test of relationship between multiple taxation and production efficiency**

			Organisation efficiency			Total
			Very efficient	Efficient	Not efficient	
Number of agencies SMEs pay tax to	More than three	Count	14	16	5	35
		% within Number of agencies SMEs pay tax to	40.0%	45.7%	14.3%	100.0%
		% of Total	6.9%	7.8%	2.5%	17.2%
	Three	Count	29	31	7	67
		% within Number of agencies SMEs pay tax to	43.3%	46.3%	10.4%	100.0%
		% of Total	14.2%	15.2%	3.4%	32.8%
	Two	Count	29	44	20	93
		% within Number of agencies SMEs pay tax to	31.2%	47.3%	21.5%	100.0%
		% of Total	14.2%	21.6%	9.8%	45.6%
	One	Count	6	1	2	9
		% within Number of agencies SMEs pay tax to	66.7%	11.1%	22.2%	100.0%
		% of Total	2.9%	0.5%	1.0%	4.4%
Total	Count	78	92	34	204	
	% within Number of agencies SMEs pay tax to	38.2%	45.1%	16.7%	100.0%	
	% of Total	38.2%	45.1%	16.7%	100.0%	

$$x^2 = 9.164, df = 6, p = .165$$

Data in table 13 show an  $x^2$  value of 9.164, degree of freedom (df) of 6 and an asymptotic value of .165. Since the asymptotic value is greater than the level of significance (0.05), it is an indication that the alternative hypothesis is rejected. This implies that there is no significant relationship between multiple taxation and production efficiency of SMEs in Enugu State. It can be concluded that paying multiple tax does not have impact on the production efficiency of SMEs in Enugu State.

**Hypothesis 2:** There is no significant relationship between multiple taxation and management efficiency in Enugu State.

Data in tables 2 and 9 were crossed to test the second research hypothesis.

**Table 14: Test of relationship between multiple taxation and management efficiency**

			Number of agencies SMEs pay tax to				Total
			More than three	Three	Two	One	
Management efficiency	Very efficient	Count	29	46	71	7	153
		% within Management efficiency	19.0%	30.1%	46.4%	4.6%	100.0%
		% of Total	14.2%	22.5%	34.8%	3.4%	75.0%
	Efficient	Count	4	11	13	1	29
		% within Management efficiency	13.8%	37.9%	44.8%	3.4%	100.0%
		% of Total	2.0%	5.4%	6.4%	0.5%	14.2%
	Not efficient	Count	2	10	9	1	22
		% within Management efficiency	9.1%	45.5%	40.9%	4.5%	100.0%
		% of Total	1.0%	4.9%	4.4%	0.5%	10.8%
Total	Count	35	67	93	9	204	
	% within Management efficiency	17.2%	32.8%	45.6%	4.4%	100.0%	
	% of Total	17.2%	32.8%	45.6%	4.4%	100.0%	

$$\chi^2 = 3.170, df = 6, p = .787$$

Data in table 14 show an  $\chi^2$  value of 3.170, degree of freedom (df) of 6 and an asymptotic value of .787. Since the asymptotic value is greater than the level of significance (0.05), it is an indication that the alternative hypothesis is rejected. This implies that there is no significant relationship between multiple taxation and management efficiency of SMEs in Enugu State. It can be concluded that paying multiple tax does not have impact on the management efficiency of SMEs in Enugu State.

### **Discussion of Findings**

From the analysis of the first research question, it was found that there are several taxes paid by SMEs in Enugu State; major taxes paid by majority of the SMEs are corporate tax, capital gain tax, company income tax and other taxes. It was also found through the first research question that majority of SMEs pay taxes to two or more agencies in Enugu state. This finding supports the finding of Okolo, Okpalaojiego and Okolo (2016) who found that SMEs in Enugu pay tax to more than three agencies.

The second research question asked was to find out the impact of multiple taxation on the production efficiency of SMEs in Enugu State. The analysis of the second research question showed that multiple taxation makes it difficult for SMEs to carry out their production activities. On the other hand, it was also found through the second research question that multiple taxation does not affect the quality of SMEs' products and services in Enugu state. However, it was found that SMEs' production and service rendering capacity is reduced by multiple taxation in Enugu State. This finding partly supports the findings of Adewara, Dagunduro, Falana, and Busayo (2023) who found that multiple taxation reduces the investment potential and earnings of SMEs. Thus, the more production and service rendering capacity of SMEs are reduced, the more their income is reduced.

The third research question asked was to find out the impact of multiple taxation on management efficiency of SMEs in Enugu State. Analysis of the third research question showed that multiple taxation does not affect the day-to-day coordination of SMEs in Enugu State but makes management of SMEs more difficult. This finding partly supports the findings of Ocheni and Gemade (2015) who found that multiple taxation makes the survival of SMEs difficult.

The fourth research question was asked to find out how multiple taxation problems of SMEs can be curbed in Enugu State. Analysis of the fourth research question showed that adopting single tax system can curb SMEs multiple taxation problems. The analysis also showed that taxing SMEs as they earn can curb multiple taxation problems. Further, the analysis of the fourth

research question showed that putting taxes to good use to benefit SMEs can eradicate multiple taxation problems. This finding supports the finding of Ocheni and Gemade (2015) who found that considering SME size when taxing and also putting tax to good use help curb the adverse effect taxation may have on SMEs.

The first hypotheses tested found no significant relationship between multiple taxation and production efficiency of SMEs in Enugu State. The second hypothesis tested also found that paying multiple taxes does not have impact on the management efficiency of SMEs in Enugu State.

### **Conclusion**

The study investigated the impact of multiple taxation on the efficiency of selected SMEs in Enugu. From the analysis conducted, the study concluded that multiple taxation makes the production of goods and services difficult and reduces the production and service rendering capacity of SMEs. The study also concludes that multiple taxation also makes management of SMEs more difficult.

### **Recommendations**

Based on the findings of the study, the study recommends that government adopting a single tax system that levy SMEs based on how they earn and using the taxes for the benefit of SMEs will reduce the challenges of multiple taxation problems that affect the production and management efficiency of SMEs in Enugu State.

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## **Peace, Unity and Nation Building: the Role of Individuals and Other Stakeholders**

**By**  
**Bukar Usman**

### **Abstract**

This paper is on the subject of peace, unity and nation building in Nigeria and the rest of Africa, with special focus on the role of individuals and other stakeholders. It was originally delivered at a conference organised in Abuja by the StandTall Africa Initiative. The topic, as considered in this paper, is treated under the following headings: constitutional provisions on role of individuals and stakeholders, responsibilities of government and other authorities, environmental impact on conduct of individuals and groups, and the need for skills development and modernity. Other dimensions of the topic discussed include: diversity, aggregation of interests and development of national consciousness; pillars of national stability and political neutrality; empowerment of youths and women; constitutional development; population explosion and sources of conflict; information communication technology and the media; and common problems of African countries.

*Keywords:* peace, unity, nation building, individuals, Nigeria, Africa

### **Introduction**

It is my singular honor and pleasure to deliver the keynote address for this all-important conference on Peace, Unity and Nation Building with specific reference to Nigeria and the African continent<sup>1</sup>. The conference organizers, StandTall Africa Initiative (STAI), have itemized six vital areas for discussion. They include:

- Developing the Nigeria and Africa economy via peaceful co-existence and crisis free society
- Youth empowerment
- Qualities of leadership
- Place of religion in nation building
- Role of women
- Role of individuals and other stakeholders

I have been asked by STAI to focus my address on the sixth point – the role of individuals and other stakeholders. Presumably, the other resource persons

will attend to the rest. I hasten to say that stakeholders in nation building include almost every individual or group, and so cover all of us attending this conference. Individuals invariably belong to one group or another. They have their stakes, some of which find expression in the group. Individuals have a role to play in the group, with some assigned positions of leadership to promote both individual and group interests.

### **Constitutional Provisions on Role of Individuals and Stakeholders**

Like some of the earlier constitutions, the 1999 Constitution<sup>2</sup> provides the duties of the individual citizen to include:

- i. to abide by the constitution, respect its ideals and institutions, the National Flag, the National Anthem, and legitimate and properly constituted authorities;
- ii. to protect and preserve public property, and fight against misappropriation and squandering of public funds;
- iii. to help enhance the power, prestige and good name of the country and defend the country and render national service as may be required;
- iv. to respect the dignity and religion of other citizens and their rights and the legitimate interests of others and to live in unity and harmony and in the spirit of common brotherhood;
- v. to make positive and useful contributions to the advancement, progress and well-being of the community where he resides;
- vi. to work conscientiously in his lawful and chosen occupation and to abstain from any activity detrimental to the general welfare of other citizens;
- vii. to ensure the proper upbringing of his children;
- viii. to participate in and defend all democratic processes and practices;
- ix. to render assistance to appropriate and lawful agencies in the maintenance of law and order; and
- x. to declare his income honestly to appropriate and lawful agencies and to pay his tax.

Additional duties of the citizen have been embodied in the National Anthem and the National Pledge. In the National Anthem, the citizen is called upon, among others, to:

- Serve our fatherland with love and strength and faith (Stanza 1, lines 2 and 3)
- Serve with heart and might (line 6); and
- Build a nation where peace and justice shall reign (Stanza 2, line 7).

These provisions are complemented by the National Pledge which appeals to the citizen “To be faithful, loyal and honest... To defend (Nigeria’s) unity and uphold her honour and glory”. But, really, how far does the citizen know and perform all these? It would be safe to say that given the low-level literacy prevailing in the country, the generality of the citizens hardly know and appreciate their role in this regard. Often, we recite those provisions without giving deep thoughts to them, let alone endeavour to respond as expected of us.

### **Responsibilities of Government and other Authorities**

On the other hand, the Nigerian Constitution 1999 spell out the duties and responsibilities of all organs of government and of all authorities and persons exercising legislative, executive and judicial powers, all of whom are required to conform to and observe the provisions of the constitution<sup>3</sup>. Their responsibilities are specifically declared to include:

- Provision of security and welfare as primary functions of government
- Ensuring the participation of the people in their governance
- Conduct of the affairs of governance in a manner that reflects the federal character and
- The need to promote national unity and command loyalty

The provisions, which extend to governance at the state levels, enjoin the states to recognize the diversity of the people and the need to promote a sense of belonging and loyalty among all the people of the federation.

Aside from the above provisions, the Oaths of Office, the Code of Conduct and other legislations spell out how public officers should conduct themselves in running the affairs of government.

It is quite apparent that were the citizens and government to observe the letter and spirits of the provisions of our Constitution and subsidiary legislations, nation building will greatly be facilitated in an atmosphere of relative peace, tranquility and harmony. Unfortunately, human failings and frailties create difficulties and cause disenchantment among the citizenry.

Success in the attainment of all of the above goals emphasizes the importance of leadership at all levels and in all spheres of life. Leadership should, among others, be averse to evils of corruption, greed, selfishness and mismanagement of public funds.

### **Environmental Impact on Conduct of Individuals and Groups**

All things being equal, it is expected that the interests of individuals subsumed

in the group interests would be pursued and projected peacefully. However, an individual's conduct, and also that of a group, is influenced by their immediate environment. Different environments breed peculiar interests. Nation building, therefore, requires the aggregation of those interests and the working out of suitable programmes, in the short and long term, towards the attainment of the common good as set out by a nation. The programmes so outlined demand constant review by the leadership to ensure that group and individual interests are protected and projected in a manner which gives them hope, makes life worth living and empowers them to live it well with all the basic necessities, such as food, shelter, health and education, provided.

### **Skills Development and Modernity**

As identified above, the individual standing alone, or as a member of a group, has a role to play. Individual capacity to stand alone or contribute to the group interests could be enhanced by developing oneself. This could come about by the acquisition of the necessary skills for whatever role the individual plays in a traditional or modern setting. Of greater relevance today is the modern setting which itself is fast changing. The individual must therefore strive to keep up with the developments in order to sustain himself and his role. One obvious way is to acquire the necessary education and skill. This emphasizes the importance of education to the individual who is expected to contribute more meaningfully to the society.

### **Diversity, Aggregation of Interests and Development of National Consciousness**

Having understood, so far, the place of the individual in the society, what role is expected of the Nigerian whose aggregate interests as well as the modalities for their attainment are embodied in the constitution and other documents and programmes?

In view of her great diversity<sup>4</sup>, Nigeria is faced with enormous difficulties in forging unanimity and national consciousness as each and every individual or group strives to maximize their interests. It is this disposition and drive that account for misunderstandings among groups, and this presents the greatest challenge in nation building. Stakeholders agitating, without much success, to draw the attention of government to their plight, in desperation lose patience and resort to violence, thereby becoming a threat to peace and security and making it even more difficult to achieve their group and individual interests and the common good.

The question often arises as to why the individual should be called upon to perform their duty when the nation fails in its duties towards them as spelt out in the above provisions. This also leads to the proverbial debate about the

chicken and egg, which comes first? The answer is not an easy one. Therefore, there is need for mutual understanding.

Be that as it may, government has a responsibility to provide the required environment for individuals to realize their full potential and contribute maximally to nation building.

### **Pillars of National Stability and Political Neutrality**

In emphasizing the role of individuals and other stakeholders, it is strongly advocated that Nigeria, being a country of great diversity, should have pillars of stability that should be consciously nurtured to insulate them from political partisanship, especially in the face of increasingly unbridled quest for power in our polity. Such pillars exist, and they consist of the security agencies, the judiciary, traditional rulers and religious institutions. These pillars must be seen to demonstrate political neutrality in their actions and utterances. It is only then that they would continue to occupy moral high ground and command the respect of all. Such disposition should also condition and moderate the conduct of their staff or followers.

### **Empowerment of Youths and Women**

While not playing down the role and needs of other stakeholders, youth and women have been identified as important segments of the society whose needs should be attended to so as to enhance their roles in nation building. It is quite apparent that current efforts need to be redoubled to engage them more productively in nation-building and avert the adverse effects the continuous neglect of these critical segments of our society would have on our phenomenally growing population. Nigeria has over 250 ethnic groups and 500 languages. From a population of about 50 million in the 1960s, it has grown to become not only the most populous country and the largest economy in Africa but the one with the largest youth population in the world, next to India and China. We must fully engage our youth and women to sustain this growth.

### **Constitutional Development**

Efforts at nation building in Nigeria arguably started since 1914 following the amalgamation of the Northern and Southern Protectorates by the British colonial government. Several constitutions were brought into being with a view to providing a structure of government and security machinery to create an atmosphere conducive for individual pursuits and for government to prosecute its national development programmes. To date, there have been eight constitutions (*See tables 1 and 2*).

**Table 1: Pre-Independence Constitutions**

Constitution	Date
The Clifford Constitution	1922
The Richards Constitution	1947
The MacPherson Constitution	1952
The Lyttleton Constitution	1954

**Table 2: Post-Independence Constitutions & Systems of Government**

Constitution	System of Government	Date
The Independence Constitution	Parliamentary	1960
The Republican Constitution	Parliamentary	1963
The 1979 Constitution	Presidential	1979
The 1999 Constitution	Presidential	1999

### Restructuring

The land area of Nigeria since her creation has remained virtually the same after the 1962 plebiscite which excised Southern Cameroon and the recent ceding of Bakassi Peninsula to the Republic of Cameroun. However, administration is becoming more and more complex. To satisfy the aspirations of the people, Nigerian territory has been restructured several times with the creation of states and local governments (*See tables 3 and 4 and Appendix II*). The nation has also fought a civil war (1967-1970) while governance since independence in 1960 has changed hands several times between civilian and military administrations (*See table 5*).

**Table 3: Creation of States**

Existing Number of States	Additional States	Administration	Date of Creation
12	-	Gen. Yakubu Gowon	May 27, 1967
19	7	Gen. Murtala Mohammed	Feb. 3, 1976
21	2	Gen. Ibrahim Babangida	Sept. 23, 1987
30	9	Gen. Ibrahim Babangida	Aug. 27, 1991
36	6	Gen. Sani Abacha	Oct. 1, 1996



**Table 4: Creation of Local Governments/Area Councils<sup>5</sup>**

<b>Number of L.Gs/ Area Councils</b>	<b>Additional LGs</b>	<b>Administration</b>	<b>Year of Creation</b>
301	-	Gen. Murtala Mohammed	1976
449	148	Gen. Ibrahim Babangida	1989
500	51	Gen. Ibrahim Babangida	1990
589	89	Gen. Ibrahim Babangida	1991
768	179	Gen. Sani Abacha	1996
768 6 Area Councils	6 Area Councils for Federal Capital Territory	Gen. Abdulsalami Abubakar	1999

**Table 5: Periods of Civil and Military Administrations since 1960**

<b>Administration</b>	<b>Date</b>
Civilian Administration	1960 - 1966
Military Administration	1966 - 1979
Civilian Administration	1979 - 1983
Military Administration	1983 - 1993
Military Administration	1993 - 1999
Civilian Administration	1999 - date

### **Population Explosion and Sources of Conflict**

It can be seen that nation building in Nigeria is ongoing. As the land area remains the same in the face of increasing population and demand for security and welfare, it should be anticipated that conflicts will continue so long as agriculture remains the main source of livelihood. There will be more and more scramble for land, scarce resources, and political clout; and poverty, joblessness and corruption, all of which are driving pauperized citizens and extremists to commit horrendous atrocities against fellow citizens, would continue to be major challenges. There are discordant voices about acceptability of the existing constitution. Others are craving for the creation of more states and local governments, even though the existing ones are yet to be satisfactorily consolidated. All these require good governance and sound leadership to avert or mitigate their unwholesome effects on nation building. Individual and group appreciation of the realities and positive contributions towards solving these challenges will be most desirable.

### **Information Communication Technology (ICT) and the Media**

Development in Information Communication Technology (ICT) which drives the current digital era is a double-edged sword. Information is transmitted faster and on a wider scale. Negative and sensational information make

headlines just as the positive ones. For the purpose of this address, focus is on the dangers of disseminating negative information without restraint. While the traditional media is relatively well controlled editorially, much of social media does not receive similar treatment. There lies the danger of what is currently described as fake news which, when disseminated through the web with little or no regard to societal sensitivities, cause upheavals liable to jeopardize national stability and nation building. For Nigeria, the fault lines are many and easily exploited, thereby making it much more difficult to maintain societal harmony. Thus, disinformation, insinuations, innuendoes, misrepresentations and so-called conspiracy theories being spread in social media, whether deliberately or unwittingly, must be guarded against as they have become the tools of modern warfare and social destabilization. They are now more frequently used than tanks, missiles and battalions.

### **Good Governance and Policy Consultations**

In dealing with societal problems, Nigeria has experienced both limited and wide policy consultations under civilian and military administrations. Given the enormity and complexity of the problems, there is no alternative but to intensify good governance and policy options that involve interactions and consultations with stakeholders and relevant experts because to every problem there is a solution. Influences on policies include the organized labor, students, the media, political parties and environmental impact organizations. Not to be discounted are also external interests. Leadership at all levels on the part of operators should be able to meet societal aspirations on a progressive and sustainable basis.

### **Common Problems of African Countries**

What applies to Nigeria largely applies to other countries in Africa, although what obtains in those countries may not be identical to ours. However, every country requires peace and security for individuals and groups to contribute their quota to the goal of achieving the common good. Unfortunately, only very few countries in Africa have gotten their electoral systems right. Therefore, to stabilize democracy as a primary condition for security and national development in a country of great diversity, which is the typical country in most parts of Africa, decision makers in positions of leadership at all levels should strive for a workable formula, known by whatever name, that ensures an inclusive system of governance. It is particularly imperative that such arrangements which require great individual and group sacrifice remain firmly planted in their minds whether or not it is constitutionally provided.

Many countries have set up oversight organs to ensure financial probity and social justice. However, performances of some of such organs have fallen short of public expectations. What must be admitted in the case of Nigeria is that whatever measures governments have so far taken to generate employment in the country require redoubling those actions to quicken the realization of the objectives. Critical infrastructure such as power supply for public consumption and industrial production, better means of transportation, increased agricultural activities and mass education require immediate attention as we are in serious deficit.

While leadership can alter the course of a country's security and national development, globalization has made national borders politically and socially porous. Hence convulsive events in one country can spill over into another and impede her security and the well-being of her citizens.

It is common knowledge though that there are scores of countries on the continent facing serious security challenges almost all arising from the struggle by individuals and groups to maximize their takes from resources available in their countries. This has led to the creation of several regional and continental organizations to enable them face common problems and borrow a leaf from the successes recorded by one country or another. The challenge here is to make those organizations achieve the desired end within the earliest possible time. Security situations must not be allowed to deteriorate to a stage of despair and helplessness whereby people would resign their fate to divine intervention for their salvation.

### **Conclusion**

It is hereby emphasized that there is serious relationship between security and national development. Peace is required for human activities to thrive. While development may not guarantee peace, it would certainly mitigate human excesses arising from deprivations. Resources which should otherwise be required for national development, in times of social upheavals, are often diverted from other areas towards ensuring the security of lives and property, thereby retarding national development. Aside from the resources required towards the restoration of peace, no serious production or activity could be undertaken by individuals and groups in any serious security situation, more so if such a situation is prolonged and widespread.

Finally, let me thank STAI for sparing time and resources to create this important forum. I wish STAI every success in its continuing effort to promote leadership development, education and entrepreneurship in Nigeria and the African continent.

### **Endnotes**

1. This paper was originally a keynote address delivered by the author at a 2-day Conference on Peace, Unity and Nation Building organized by StandTall Africa Initiative at A-Class Park & Event, Abuja, July 21-22, 2021.
2. See Section 24 (a)-(j) of the Nigerian Constitution 1999.
3. See Sections 14 and 15 of the Nigerian Constitution 1999.
4. Nigeria is the most populated country in Africa; it is known to have over 250 ethnic groups and more than 350 indigenous languages.

5. The 768 local governments listed in Part 1 plus 6 area councils for the Federal Capital Territory listed in Part 11 of the First Schedule of the 1999 Constitution make up the total of 774 local governments in Nigeria.



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## **The Nexus between Igbo Traditional Belief System and Masquerade Act: A Pragmatic Analysis**

By  
**Innocent Ngangah**

### **Abstract**

This paper explores the proposition that the traditional belief-system and masquerade act of the Igbo of south-eastern Nigeria is a demonstration of Charles Peirce's pragmatism. Pragmatism's central theme is that only practice or action can validate the veracity or meaningfulness of any thought or concept. In like manner, masquerade act or practice in Igbo land is, in many respects, a manifestation of the traditional belief system of the Igbo (also known as Ndi-Igbo). In other words, masquerade act in Igbo land correlates with and validates a key concept communally shared by Ndi-Igbo, thus fulfilling the ultimate goal of Peirce's pragmatism and the pragmatic maxim, namely, that the actual or potential consequence of a concept is the only true proof or validity of that concept.

*Keywords:* Charles Peirce, pragmatism, Igbo, masquerade act, belief system, culture

### **1. Introduction**

Charles Sanders Peirce's pragmatism posits that a theory is a concept which has a practical effect or the possibility of a would-be practical effect. In other words, it stresses that there is a fundamental connection between thought and action. This paper explores the proposition that the traditional belief-system and masquerade act of Ndi-Igbo is a demonstration of Charles Peirce's pragmatism.

We need to note, in this introductory section, why a scholarly study of aspects of a people's culture, such as the one we are conducting here, is a worthy and profitable enquiry. Culture is worth studying because it represents the soul of any given society, which includes its values, lores and mores. All of these influence a society's sense of what is right or wrong, good or bad, and how the individuals in the society socialize, learn and develop, and how the society itself is organized. These make a culture-based analysis, especially one utilizing a philosophical tool of enquiry, very rewarding.

This study is about how the cultural thoughts of the Igbo produce and sustain their masquerade act – how such intangible thoughts connect to a tangible act. And in this paper, we are using the tenets of Charles Peirce's pragmatism to establish this nexus. Pragmatism is suitable for this role because its central theme states that only practice or action can validate the veracity or meaningfulness of any thought or concept. As such, it will be deployed to show that Igbo masquerade act or practice is, in many respects, a manifestation of the traditional belief system of Ndi-Igbo.

Masquerade act in Igbo land correlates with and validates a key concept communally shared by Ndi-Igbo, thus fulfilling the ultimate goal of Peirce's pragmatism and the pragmatic maxim, namely, that the actual or potential consequence of a concept is the only true proof or validity of that concept. Our analysis, in this paper, shall be conducted within this pragmatic framework.

The paper is in five sections, the first being the introduction. Because this is essentially a pragmatic discussion, section 2 gives an overview of Charles Peirce's pragmatism, the technical tool of our enquiry. Our discussion shifts, in section 3, to the Igbo traditional belief system and masquerade act. In section 4, we discuss the pragmatic connotations of Igbo masquerade act. And in section 5, the conclusion, we would summarize our main points and draw the significance of this research.

## **2. Peirce's Pragmatism: An Overview**

Charles Sanders Peirce (1839 – 1913) is generally acknowledged as the father of pragmatism because he was the first to formulate it as a tool of philosophical enquiry and explanation of meaning. Peirce was a man of various scientific and technological endowments who brought his broad-based background in the sciences, mathematics and his scholarly interest in the arts into philosophy, enriching it with his pioneering works in the classification of metaphysical systems, the philosophy of mind and self, logic, semiotics, and pragmatism. Our concern in this paper will restrict us to the latter.

Pragmatism was first proposed by Peirce as a principle and account of meaning in 1870 via his paper, "How to Make Your Ideas Clear". This paper and other related papers of Peirce, published in *The Collected Papers of Charles Sanders Peirce* (abbreviated CP) shall constitute our reference text in this section. In line with the scholarly convention, the volume number and paragraph number of quotations from the *Collected Papers* shall be noted.

The summary of Peirce's pragmatic thesis is that action validates concept – there must be a practical end to any statement or concept before it can become meaningful. Otherwise, it is meaningless. In other words, the extent to which a proposition or ideology can satisfactorily work in practice is the extent of its theoretical validity. In effect, impractical ideas should not be accepted as valid ideas.

Peirce's thesis spurred a cross-continental movement after his more visible contemporary and Harvard professor, William James, took the idea to the centre stage of scholarly discourse in an address he delivered at the University of California, Berkeley, in 1894. In that paper, James became the first person to use the term "pragmatism" in print but ethically insisted that the term had been coined decades earlier by his close friend and reclusive philosopher, Charles Peirce.

Beyond crediting Peirce with coining the term, "pragmatism", James identified Peirce's work, "How to Make Your Ideas Clear", as the inspirational

bible of the concept. Ironically, Peirce frowned at much of what James and other scholars who identified with his pragmatism, such as John Dewey and F.C.S Schiller, propagated in the name of his thesis. In later life, Peirce, in frustration and partly to incorporate his expansion of the thesis to include what he called “would-bes”, rechristened his idea “pragmaticism”.

Peirce identified Alexander Bain as his major source of influence. This is important because understanding what Bain had said, which Peirce found so influential, is critical in understanding Peirce’s “pragmatic maxim”, which we will discuss later in this paper. The key cornerstone of Peirce’s pragmatism is that belief is a disposition to act. This idea came from Bain. Charles Peirce:

In particular, he [Nicholas St. John Green] often urged the importance of applying Bain's definition of belief, as "that upon which a man is prepared to act." From this definition, pragmatism is scarce more than a corollary; so that I am disposed to think of him as the grandfather of pragmatism. (C.P 5.12, 1907)

Before Bain and Peirce, belief was deemed to be a merely “occurrent” thing – something that occurs in the mind without a necessary relationship with or validation in reality. Hume, for instance, defined belief, in the words of Engel (2004), as “the particular vividness of an idea in the mind”. Cardinal Newman (1870) also saw belief as mere mental affirmation. This 14<sup>th</sup> century view remained dominant even in Peirce’s time.

However, in 1859, Alexander Bain, Peirce’s foremost influence, sowed the seed of correlation between thought and action. Drawing from his background in physiology and psychology, he asserted that

It will be readily admitted that the state of mind called belief is, in many cases, a concomitant of our activity. But I mean to go farther than this, and to affirm that belief has no meaning except in reference to our actions; the essence, or import of it is such as to place it under the region of the will. (Bain 1859, p. 568)

This was the idea Peirce, breaking reality into grades of consciousness, formulated as pragmatism in 1873. In “How to Make Your Ideas Clear”, Peirce identified three grades of clarity which are discussed below. Peirce was fond of triadic divisions. Some of his triadic characterizations include the three phenomenological categories – categories of firstness, secondness, and thirdness. His best known triadic formulation, however, is the semiotic one – that of icon, index, and symbol. The “trichotomy” which concerns us here is that of his three stages of clarity which culminated in the formulation of the pragmatic maxim.

Peirce’s first grade of clarity about a concept is to have a non-contemplative awareness or understanding of it. The proclivity of an adult citizen to register to vote in an election, for example, demonstrates his awareness of his

democratic right to vote. No meditation was required before he reached this awareness. For this citizen to advance to Peirce's second grade of clarity, he should be able to define the concept of democracy.

The second grade of reality is the ability to clarify in a definitive way one's grasp of a given experience or concept. We may want to note in passing that the first two grades of clarity identified by Peirce bear clear influences by earlier nominalist philosophers, such as Kant, Leibniz, and Descartes.

To fully demonstrate his understanding of the concept of reality, our hypothetical citizen must raise his understanding of reality to the level reflected in Peirce's third grade of reality, which is formulated as follows:

Consider what effects, which might conceivably have practical bearings, we conceive the object of our conception to have. Then the whole of our conception of those effects is the whole of our conception of the object.  
(Peirce 1878/1992, p. 132)

This third grade of clarity is Peirce's pragmatic maxim. What the maxim purports is that one's understanding of a concept must go beyond his familiarization with it and his ability to state or define it to a practical demonstration of the consequences or effects of holding that belief or concept.

It is important to note that there is not simply a *causal* relationship between belief and consequence but an *actual* one. Peirce later revised the pragmatic maxim, taking its import beyond the actuality of proven effects to the "would-be" consequences of provable effects. By incorporating "would-bees", Peirce imbued the maxim with the architectonic capacity to accommodate his own brand of metaphysics and other positive strands from earlier philosophers. So, although the pragmatic maxim was conceived as a criterion of philosophical enquiry and as "a filter against empty metaphysical statements" (Atkin 2005), it is, as noted in Peirce's personal interleaved copy of the *Century Dictionary*, "a method of reflexion, having for its purpose to render ideas clear" (CP 5.13 n. 1, c. 1902) – not to abolish, as the logical positivists would wish, all forms of metaphysics.

So, there is room for practicable metaphysics within the armpit of pragmatism. Peirce's later formulation of his maxim ensured this. At his Harvard Lectures on Pragmatism in the early 1900s, Charles Peirce revised the original version of the pragmatic maxim to "allow any flight of imagination provided this imagination ultimately alights upon a possible practical effect". In the highly empirical earlier version of 1878, he had defined the "practical effects" of a belief or concept as "effects...upon our senses" (Peirce 1994). He had simply emphasized actual or immediate effects. But in the later formulation, he expanded the maxim to also include possible or "would-be" events.



Some philosophers, notably Quine, are critical of Peirce's revision of the pragmatic maxim. Quine's criticism of the maxim rests upon his claim that the maxim is open to plural interpretation:

Peirce does not lend himself readily to single-minded interpretation. We had to interpret his pragmatic maxim sometimes in terms of dispositions to actions and sometimes in terms of confirmatory experiences. (Quine 1981)

Engel (2004), however, thinks the earlier and latter versions of the pragmatic maxim are not that irreconcilable. He says that both versions serve the same purpose, namely, to formulate "the pragmatic meaning of concepts (or statements)". The only difference is that while the earlier version does that in terms of "indicative conditionals", the latter version prescribes the use of "subjunctive conditionals".

The "indicative conditional" of the earlier pragmatic maxim points out what *will* happen *when* certain concept-driven tests are carried out. But the later "subjunctive conditional" of the maxim projects into the future – it essentially hinges around what *would* happen *if* certain concept-driven events or tests take place, thereby expanding the logic to accommodate metaphysical propositions which bear the possibility of being scientifically investigated and validated.

To conclude this section, it is important to note that the ultimate end of Peirce's pragmatism and the pragmatic maxim is to locate "the truth". In line with our current enquiry, one might ask, "How is Igbo masquerade act a pragmatic reflection of Igbo traditional belief system?" And on a series of enquiries and findings, at what point would one say he has arrived at the truth? Peirce gives us a clue on how to locate or identify the pragmatic truth:

The opinion which is fated to be ultimately agreed to by all that who investigate is what we mean by the truth, and the object represented in this opinion is the real. (Capps, 2019)

And what should qualify for pragmatic investigation? Should pragmatism be concerned with the cosmological belief of the Igbos, a significant off-shoot of which is Igbo masquerade act? We think it should because, according to Peirce, pragmatism is a method of "ascertaining the meanings of hard words and...abstract concepts" with a view to establishing the relationship, if any, between belief and action. And our objective, here, is to see if there is a linkage between Igbo belief system and its masquerade act, a method Peirce considers "nothing but a particular application of an older logical rule, 'By their fruits ye shall know them'. (EP 2:400-401, 1907)

### **3. Igbo Traditional Belief System and Masquerade Act**

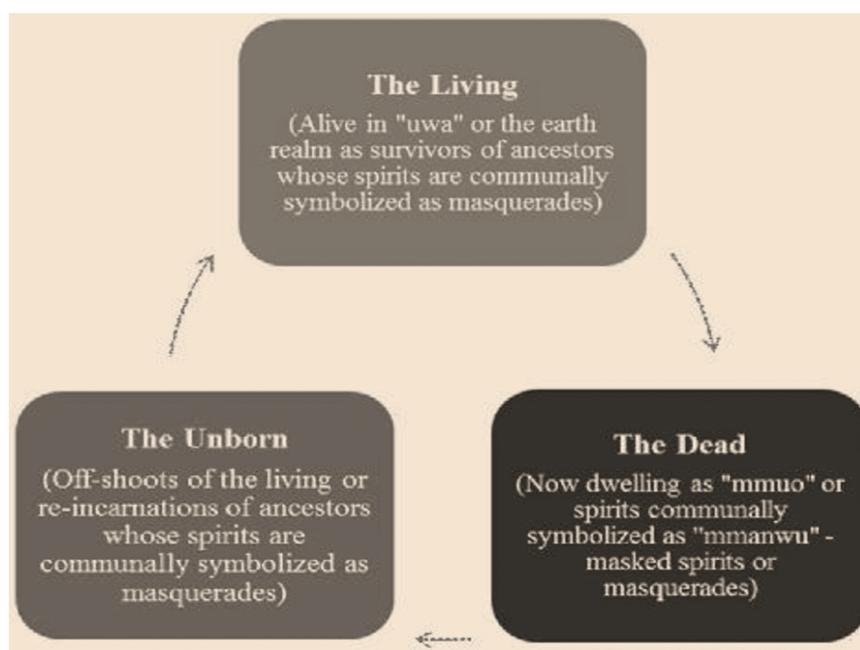
The Igbo people's traditional belief-system is embodied in "Odinani" (Isichei 1997). The *odinani* comprises their traditional religion and cultural practices.

In Igbo mythology, which is part of their ancient religion, the supreme God is called Chukwu ("great spirit"); Chukwu created the world and everything in it and is associated with all things on Earth. Chukwu is a solar deity. To the ancient Igbo, the Cosmos was divided into four complex parts: creation, known as Okike; supernatural forces or deities called Alusi; Mmuo, which are spirits; and Uwa, the world.

Chukwu is the supreme deity in Odinani as he is the creator in their pantheon and the Igbo people believe that all things come from him and that everything on earth, heaven and the rest of the spiritual world is under his control (Basden 1912, Onwuejeogwu 1975).

The Igbo believe that there is a link between supernatural and natural forces, between *uwa* and *mmuo*. Hence, there is no independent existence in the Igbo traditional belief-system. The living and the unborn are inextricably connected to the dead. This is reinforced by the Igbo belief in reincarnation and the Igbo practice of ancestral worship. Just as some Christians believe in the intercessory powers of saints, the Igbo, through ancestral worship, appease the ancestors and seek their intervention in the affairs of the living and the unborn. Some children are believed to be reincarnated spirits of dead members of the family or extended family.

For the traditional Igbo, existence is essentially cyclical across the realms of the dead, the living and the unborn. And these three realms are connected in an active living sense. Indeed, it is believed that continuous spiritual exchanges daily take place among these realms, with the dead communing with the living who, in turn, commune with the unborn who, when need be, can directly commune with the dead. (See illustration below)



In the above diagram, each of the rectangles represents a realm of existence. In Igbo cosmology, there are three realms of existence – those of the Unborn, the Living, and the Dead – and none of them is obsolete. Each co-exists side by side with the others, relating with and reinforcing each other. At the beginning of time, all things, animate and inanimate, were “unborn”, in the sense that they were in the “womb” of God, the Creator, who then created all things by causing them to exist in the world. So, in absolute sense, out of the unborn emerged the first living human beings (that is why the arrow is pointing from “The Unborn” to “The Living”); the living then took up the task of replenishing the earth through the procreative process..

The earth is the plane of living human beings who pass on from this realm to the plane of “The Dead”. The latter are only considered dead in terms of their being physically absent in the physical realm of the living but are believed to be actually alive in the existential realm of the ancestral dead. The plane of “The Dead” is active and “living” as it is in constant contact with the planes of the living and the unborn. The so-called dead visit and interact with the living as “the living dead” (symbolized by masquerades) and intermingle with the unborn, the visible result of such intermingling being the cyclic return of some dead relatives in the form of new-born babies. So, in Igbo belief system, the unborn, the living and the dead share a cyclical existence in which they pass from one realm to another within the framework of an existential continuum.

A crucial point of this paper is that the Igbo masquerade act re-enacts and reinforces the Igbo cyclical concept of existence. In the traditional Igbo setting, the masquerade is so called because it symbolically masks the spirit of the dead in the land of the living, the living and the dead themselves being cyclically linked to the unborn. This is the critical connection, even though the entertainment value of some festival masquerades tends to play down this core cultural essence.

No matter the nature of the masquerade, no matter its cultural purpose or function, be it for entertainment, religious ritual, burial rites, ceremonial display, public announcement, satirical show, acrobatic display, social criticism, secret society rite, rites of passage induction, nocturnal invocation, or sheer theatrical performance, every masquerade in Igbo land symbolizes the spirit of the dead interfacing between the living and the unborn. For instance, a purely entertainment masquerade like the *agbogho mmuo* (maiden-like masquerade) “represent the spirits of deceased maidens and their mothers with masks symbolizing beauty”. (Picton 2008)

How can this communion between the dead and the living, which masquerades symbolize, be explained, and why is it necessary? Onyeneke (1987) expatiates:

The living-dead are what these masquerade/spirits embody. Igbo people believe that the dead never actually die; rather they remain in a

"personal immortal state". They reside somewhere between the earthly world and the spiritual world. These living-dead are believed to be closely related to those of the village. Since men are masqueraders, they are buried within their homes so their spirits may be close to their families...The living-dead then return to the earthly world from time to time to offer spiritual advice. It is the living-dead, who the masquerade portrays.

The disposition to enact a masquerade act in Igbo land springs directly from the Igbo people's belief that the masquerade symbolizes the spirit of ancestors. A masquerade act is a habit of belief. It is a practical demonstration of the Igbo people's worldview regarding the nature of man as a being with an unbroken tripartite linkage. The masquerade act gives the spirit of the dead a practical expression by masking their presence in a bodily living way. This is in line with Peirce's description of pragmatism as "a sort of instinctive attraction for living facts". (CP 5.64, 1903)

Two things need to be pragmatically clarified here. One, we must distinguish the masquerade of the Igbo from any other kind of masquerade, such as the Halloween masquerades of the United States and the carnival masquerades of the Brazilians and sundry theatrical troupes across the world. Two, the masquerade act of the Igbo qualifies as a subject of this discussion because it is a direct consequence of the Igbo people's belief in the concept of the cyclical nature of existence as expressed in the unbroken communion between the living, the dead, and the unborn in the traditional Igbo community.

Applying the pragmatic maxim, discussed in the first part of this paper, a masquerade, from the Igbo perspective, can be clarified and distinguished from any other as follows: If, in Igbo land or anywhere else, an Igbo person imagines or sees a being robed to the extent that all or part of its body is covered with clothing or some other form of coverings, attachments, and/or enhancements aimed at alienating the being from the form or normal appearance or look of humans; and if this being wears a mask in public appearance or performance to create the effect of a non-human or spirit being invoking in the mind of the viewer the Igbo triadic concept of the unborn, the living and the dead even as this being remains mute, makes utterances, ritualises, entertains, frightens, arouses awe or some other emotion in the onlooker, the being in question is a masquerade.

Any other masquerade outside the one distinguished above is not the subject of this paper as it is not a masquerade which results from the Igbo triadic concept of existence. This distinction remains valid in spite of the fact that this concept is not unique to the traditional Igbo society. It is a central theme in African traditional religions but not all African traditional societies conceptualize their masquerade act as the Igbo uniquely do.

Apart from identifying and distinguishing the Igbo masquerade, as we have done above, the second point regarding the masquerade act of the Igbo being a direct consequence of the Igbo cyclical notion of existence needs further clarification. We are treating this notion as a concept because from the pragmatic viewpoint that is what it is. As Peirce technically explained (brackets and italics in the quote being our emphases):

A concept is something having the mode of being of a general type which is, or may be made, the rational part of the purport of a word. A more precise or fuller definition cannot here be attempted... The method prescribed in the (pragmatic) maxim is to trace out (*as we did in the above definition of the Igbo masquerade*) in the imagination the conceivable practical consequences – that is, the consequences for deliberate, self-controlled conduct – of the affirmation or denial of the concept; and the assertion of the maxim is that herein lies the whole of the purport of the word, the entire concept. (CP 8.191, c. 1904)

The masquerade act for the Igbo is a concept-based habit of behaviour and what distinguishes a concept-driven behavioural habit from other habits is that it is active in the imagination. The Igbo masquerade act as a habit of belief enacts, in Peirce's word, "an inseparable connection between rational cognition and rational purpose" (Woell 2012). The relationship between masquerades and the spirits they relate to is a perspective in pragmatic realism. Unlike the nominalists who hold that only individuals are real, the pragmatic realist believes that relations are as real as the individuals or beings they objectify. And this brings us to Peirce's concept of the pragmatic truth, which he describes as:

The opinion which is fated to be ultimately agreed to by all ... who investigate, is what we mean by the truth, and the object represented in this opinion is the real (Engel 2004).

Below, in the concluding part of this paper, we will draw some interesting connections between Igbo masquerade act as a conceptual habit and key elements of Peirce's pragmatist thesis.

#### **4. The Pragmatic Connotations of Igbo Masquerade Act**

The first pragmatic connotation of Igbo masquerade act is its demonstration of the pragmatist view that theory precedes and directs observation or action. It is only within the Igbo concept of the communion between the unborn, the living, and the dead that Igbo masquerade act makes fundamental meaning. This is precisely why masquerades are considered spirits, not human beings, and they are able to perform their sacred functions because of this perception.

Secondly, Igbo masquerade act exemplifies the place of practice in the validation of a word, thought, or concept which is the major goal of Peirce's pragmatic maxim (in its early and later forms). The Igbo, through their masquerade act, emphasize praxis, which is the desirable end of Peirce's pragmatic enquiry. Igbo masquerades objectify Peirce's view that beliefs are rules for action.

Thirdly, and as we have indicated in this paper, Peirce's pragmatism is helpful in the utilitarian conceptualization of Igbo masquerade experience. According to Kant's popular dictum, "intuitions without concepts are blind" (Gasdaglis 2014); Peirce would add, concepts without practice are meaningless. Igbo masquerade act is not self-justifying. Epistemic enquiry into the cultural import of masquerade acts is necessarily mediated by appropriate concepts and worldviews, one of which – the cyclical concept of existence of the Igbo – we have mentioned in this paper. And this researcher has found appropriate the investigation of Igbo masquerade act within the ambience of the pragmatism's concept of "use value".

Fourthly, Igbo masquerade act, in reflecting the cosmological viewpoint, instantiates pragmatism's nullification of the dualism between theory and practice. The act thus becomes a living concept: the concept gives birth to the act which becomes its symbolic reality. The masquerade performer, being a knower of the concept of the Igbo cyclical concept of existence, becomes at the same time an agent of what he knows through his masquerade act. The masquerade performer is an agent as well as a participant-observer of the communal ethos his act and art symbolize. Experimentally, he is a custodian of the culture but also the provoker of communally acceptable change of aspects of that same culture within the context of the experimental theory of knowledge (as opposed to the spectator theory of knowledge favoured by Peirce's pragmatism).

Igbo masquerade actors are, in this sense, explorers of the cultural landscape, not mere canvasses on which that world is reproduced. They mirror the image of the culture that gave them relevance while at the same time, with the passage of time, altering that same image by the evolutionary impact of their creative and innovative expressions.

## **5. Conclusion**

From the foregoing, it is apparent that there is a nexus between Igbo traditional belief system and its masquerade act, and that this link is pragmatic in nature. We set out in the introductory part of this paper to posit that the traditional belief-system and masquerade act of the Igbo is a demonstration of the veracity of Charles Peirce's pragmatic theory. Although Peirce pragmatism was not conceived specifically as a tool of cultural analysis, this study has shown that the pragmatic framework has an inclusive application and interpretation.

Our review of Peirce's pragmatism in the second section of the paper indicated one key aspect of the theory which makes it readily applicable to diverse areas of scholarly enquiry – its stance that a proposition or statement, no matter how beautifully or emotionally framed, cannot be considered true as long as it has no practical relevance. And the pragmatic maxim is the heuristic Peirce formulated as a universal tool for testing declarative statements.

In the third section, we surveyed the subject of Igbo belief system and masquerade act and noted that the latter arose from the former. We have established that the nexus is not a simple matter of cause and effect but is, rather, a pragmatic one in that the Igbo masquerade is a generational expression of a deep-seated belief of the Igbo people in the unbroken nature of existence in which the unborn, the living and the dead are in continuous communion.

And in the fourth section, we looked at the pragmatic connotations of the Igbo masquerade all of which reinforce Peirce's point that the relevance of any theory lies in the action it systematically provokes, a yardstick met in the correspondence of Igbo masquerade act with the Igbo belief system. In this section also, we drew attention to the significance of this research, some of which include (i) its exemplification of the core place of practice in the validation of concept, (ii) its instantiation of pragmatism's goal of nullifying the dualism between theory and practice, and (iii) its apparent illustration that some philosophical principles, such as pragmatism, can be adapted as methodical tools for cultural analysis.

And there could be, generally speaking, wider significance of the study as well. McDermid (2004) hints at such a wider philosophic import when he advised that since culture is not "a static edifice but...an on-going conversation", the philosopher's job should change from "foundation-layer to interpreter". He frowns at the practice of externalizing cultural practices while assessing them for representational accuracy:

philosophy can only explore our practices and vocabularies from within...Post-epistemological philosophy accordingly becomes the art of understanding; it explores the ways in which those voices which constitute that mutable conversation we call our culture—the voices of science, art, morality, religion, and the like—are related.

This study has explored and established from within the connection between Igbo cultural beliefs and practice but has done so by utilizing Peirce's pragmatism as a theory of meaning and tool of philosophical enquiry, thereby reinforcing its universal use-value.

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## **Multidisciplinary Consciousness: A Spur for Intellectual Creativity and Collaboration**

**By**

**Duve Nakolisa**

### **Abstract**

The objective of this research paper is to provoke renewed interest in multidisciplinary research and collaboration among academic researchers. The paper is in seven parts, with the first being introductory remarks. Next is a brief discussion of the critical terms of the study which is followed by analytical insights on why academic specialization should be conducted in a manner that makes room for multidisciplinary collaboration. Other topics explored by the study include the root of scholarly insularity and the need to ensure that learning at the universities is carried out in a focused and inclusive way. The last two parts of the study draw upon concrete disciplinary linkages and examples to underscore the fact that academic researchers, via multidisciplinary collaboration, can benefit from the inter-related and inter-dependent nature of scholarly research. The paper is an expanded and updated version of a short commentary on the subject earlier written by the author.

*Keywords:* multidisciplinary, academic research, collaboration, specialization

### **Introduction**

The twenty-first century demands that scholars should have a broad understanding of what is happening in disciplines other than theirs. Although this need has always been there, it is now critically important due to the unprecedented developments in various fields that have altogether expanded the frontiers of knowledge, in theoretical and applied terms, beyond the traditional boundaries of many academic disciplines. The main triggers of this phenomenon include not only scientific and technological innovations but also the invasive force of ICT, especially the internet, and the complex nature of contemporary social issues that demand collaborative multidisciplinary approaches before they could be adequately understood, managed or solved.

While the intricacy and interwoven nature of our 21<sup>st</sup>-century world may necessitate some reform in the way courses are taught in our universities in order to promote cross-disciplinary learning among the students, it also demands that university teachers should develop the habit of peering into developments in other fields of study. There is need for acquisition of a multidisciplinary mindset – the capacity to see, appreciate or be open to enquiries that pertain to other relevant aspects of a matter. Such a multidisciplinary interest, even if occasionally indulged in, can broaden research perspectives, open fresh vistas of collaboration and, perhaps, throw up unexpected solutions to some supposedly discipline-specific challenges.

### **Definition of Terms**

In strictly definitive terms, multidisciplinary is distinct from interdisciplinarity. According to Choi and Pak (2006), “Multidisciplinary draws on knowledge from different disciplines but stays within their boundaries. Interdisciplinarity analyzes, synthesizes and harmonizes links between disciplines into a coordinated and coherent whole.” The prefix, “multi”, in our context here, is used to unify both terms as each of them involves links between two or more disciplines. Multidisciplinary consciousness is required to initiate such linkages or multidisciplinary collaborations. Ajakaye & Ogunniyi (2021) have explained some aspects of this view of multidisciplinary collaboration:

Multidisciplinary approaches involve drawing appropriately from multiple disciplines to redefine problems outside of normal boundaries and arrive at solutions based on a new understanding of complex situations. Multidisciplinary can also be defined as a particular relationship existing between disciplines or collaboration of a few disciplines around the joint theme. Therefore, it is where two or more academic disciplines collaborate for a specific purpose, for instance, when computer scientists, psychologists and sociologists cooperate in the design of human/computer interfaces, use of skills and knowledge from the disciplines mentioned.

In practice, multidisciplinary research engagements often cross boundaries and may result to holistic integrations and outcomes. This is why this paper uses the term “multidisciplinary”, in a rather broad sense, to include interdisciplinarity and even transdisciplinarity (that is, beyond disciplinary) interests and approaches.

### **Balancing Specialization and Multidisciplinary**

Although the *university* system offers each programme of study as a distinct course, the prefix “uni“ (meaning “single” or “one”) appears to support a narrow pursuit of a singular course of study or skill set. While a university is

set up to produce people knowledgeable and skillful in their chosen fields of endeavour, many a disciplinary content is conceptually too restrictive or too narrow in its approaches to solve some complex academic or real-life problems. Of course, specialization in a focused area of study has undeniable benefits, especially in terms of the competence in or mastery of a given field it delivers. However, implicit and explicit in that focus is the exclusion of other precincts of knowledge, conceptualizations and approaches.

### **The Root of Scholarly Insularity**

There are insufficient cases of multidisciplinary cooperation in our universities, and this is largely due to the restrictively inward-looking way courses and academic enquiries are constructed and conducted and also due to students' shallow or erroneous preconception of the courses they are admitted to read. As a result of these, among other institutional reasons, many people who graduate and choose an academic career do so without a deep understanding of the fact that although "every discipline constructs, organizes, and communicates knowledge differently" (Stoller & Stansel, 2021), there are areas in which many disciplines overlap. This means that though disciplinary perceptions and methodologies are bound to be different even when tackling the same problem, a number of research objectives can still benefit from multidisciplinary collaboration – a need seldom felt and met in our universities because of the way many lecturers cocoon themselves in their departmental chambers. While multidisciplinary exertion may or may not enhance an academic's titular climb, it holds an invaluable key that could open remarkable doors of creative thinking, paradigm shifts, innovations, and game-changing solutions to thorny life issues. Sometimes, multidisciplinary understanding and applications can even extend the edge of a scholar's initial discipline or throw them, with pioneering eminence, into the frontier of new field of study.

### **Enhancing Broadminded Academic Pursuits**

While retaining the necessity of taking university students through the corridors of compartmentalized learning, it is important to cross-ventilate them with some basic understanding of what is happening in other fields of study, including artistic, scientific and technological fields. The compound word, university (uni+versity) possesses an interpretative scope adequate enough to accommodate multidisciplinary cooperation. Conceptualized as "single", we have in "uni" the student's unit of primary concern – their major course, if you like. However, when "uni" is interpreted as "one", this linguistic element becomes somewhat expansive as it merges etymologically with the root word *universus* (Latin for "whole") to include the various points of general interest, acquirable as concepts or tools, that could augment the student's navigational capacity in the real world.

In essence, every university degree should be a focused area of study that accommodates real-life-enhancing understanding of other vital areas. Cohered in *universus* is the idea of “universal”, especially in its usage as wholeness of separate but connected things or ideas. In this sense, therefore, a university ideally should be a universe of ideas constantly tested for veracity or practical relevance by systematic research and/or experimentation. It is often in pursuit of this academic or problem-solving enquiry that academic researchers usually see the need for conceptual linkages and applied connections across disciplines that would enable them to gain creative insights, drive innovation and development and, possibly, achieve utilitarian results.

Being impassioned to solve a real-life problem can ignite, in search of solution to that problem, a scholar’s interest in multidisciplinary collaboration and this, in turn, can fertilize a scholar’s ideas or unleash their creativity in new directions. Awareness of what is happening in other fields broadens a scholar’s mindset or vision beyond the narrow zone of their primary academic concern. It boosts the hatching of fresh insight, widens the circumference of one’s points of reference, thereby enlarging and deepening understanding.

### **No Course is an Island**

Adapting John Donne’s ageless quote, “No man is an island” (Donne, 1624), one can assert that no course of study or academic enquiry is an island. In spite of differences in subject area, focus, methodology, and categorical frames of reference, connections exist among various academic fields. The humanities, for instance, cover areas such as Language and Literary Studies, Linguistics, Philosophy, History, Fine and Applied Arts, Mass Communication, Theatre Arts, Filmmaking, Music, Academic Study of Religion, Media Studies, Cultural Studies, and Culinary Art. Each of these seemingly distinct areas share affinities with each other and with disciplines traditionally placed in other categories, such as education, medicine, technology and the social or physical sciences. Hence, we speak of food technology, medicinal diets, the political science of teaching and learning, socio-linguistics, media communication technologies, the philosophy of science, and the cultural studies of science, which, according to Rouse (2015), is

a multidisciplinary field drawing from history, anthropology, feminist theory, sociology, and philosophy of science, treats scientific practices as historically situated, meaningful patterns of interaction with the world.

Although language studies are classified as arts, conceptions of meaning and meaning-articulation (Rouse, 2015) cut across all disciplines.

The social and management sciences, because of their contextual complexity, may be deemed more subjective than the medical, engineering, environmental

and physical sciences but they all share certain processes and analytical tools. Their datasets can be connected because they commonly use qualitative and quantitative research that may entail the deployment of statistical models. Although the physical and applied sciences rely more on causal and diagnostic research, there abound linkages between them and the social sciences. Weidlich (1991) has explored the synergy between physics and the social sciences. In his book, *Physics and social science — The approach of synergetics*,

Universally applicable methods originating in statistical physics and synergetics are combined with concepts from social science in order to set up and to apply a model construction concept for the quantitative description of a broad class of collective dynamical phenomena within society.

His “systematic approach to mathematical modeling in the social sciences” presented “A general concept...which allows of setting up mathematical models for stochastic and quasi deterministic dynamic processes in social systems” (Weidlich, 2000).

As we can see, there are various ways in which certain topics or areas of research can be connected across different disciplines.

### **Examples of Multidisciplinary Interventions and Outcomes**

One good thing about having a multidisciplinary consciousness is that it could lead the academic researcher to draw inspirations from unexpected or seemingly remote quarters. A cynic may ask, “What benefit can a post-graduate student of English derive from reading a paper on statistical methods?” The answer to this question is now history. In the 1930s, statistics enabled Gray and Leary to locate and measure variables of writing style (Danielson, 1987). Their effort produced a prescriptive procedure. Inspired, Rudolph Flesch did further research that resulted into his 1943 PhD thesis, *Marks of Readable Style*. Aided by statistics, Flesch reduced his findings to numerical data and made them formulaically applicable. That marriage of language and statistics, known to have improved reading ease by up to 60%, became so popular that Microsoft, years later, adopted it and is now using it to calculate the readability scores of MS Word documents.

Great scientists and thinkers have identified culture – macrocosmic culture – as the common source of all knowledge. In 1937, Albert Einstein said in an essay he wrote on moral decay, quoted by Skorton (2018):

All religions, arts and sciences are branches of the same tree. All these aspirations are directed toward ennobling man’s life, lifting it from the

sphere of mere physical existence and leading the individual towards freedom.

Students of each of these branches can learn a lot by occasionally tasting the fruits of each other's research. After all, the fundamental difference between artists and scientists is not in either group's aversion of the truth but, rather, in their preferred approaches to the determination of the truth. Whereas those in the arts proceed from the imagination, scientists largely begin their quest by taking the empirical route.

Even these two approaches need not be mutually exclusive. Empiricism, creatively employed, can make the work of the arts scholar more predictable without necessarily sacrificing its unique flavour. In the same vein, the scientist's fortuitous acquaintance with an artistic research can spur him to attain some height of epiphanic imagination. "Every great advance in science," according to Dewey (1929), "has issued from a new audacity of the imagination."

This view is supported by the father of quantum theory, Max Planck, who insists that the ground-breaking scientist must possess "a vivid intuitive imagination, for new ideas are not generated by deduction, but by artistically creative imagination." A good example of this is website technology's use and popularization of the word, "breadcrumb", a term derived from folklore. As explained by [smashingmagazine.com](http://smashingmagazine.com) (2009),

A "breadcrumb" (or "breadcrumb trail") is a type of **secondary navigation scheme** that reveals the user's location in a website or Web application. The term comes from the Hansel and Gretel fairy tale in which the two title children drop breadcrumbs to form a trail back to their home. Just like in the tale, breadcrumbs in real-world applications offer users a way to trace the path back to their original landing point.

Indeed, many scientific discoveries were made serendipitously. A good example was the discovery of penicillin by the Scottish scientist, Sir Alexander Fleming. In the 1920s, his attention was drawn to some fungi sully the bacteria he was culturing, and ultimately killing them. That observation radicalized approaches to the study of microbiology and led to the discovery of penicillin, the first antibiotic, in 1928. According to Adkins, Rock & Morris (2018), Fleming's discovery resulted from "the intersection of science and art". According to them, "most microbiologists would have overlooked" the fungal growth "as a commonplace laboratory annoyance". Why did Fleming not overlook it? Adkins et al:

Throughout his scientific career, Fleming entertained himself by fusing his painter's techniques and his microbiology skills in the creation of agar art. In his lab, instead of using watercolors on canvas, he would paint

with colored microbes on Petri dishes. The microbes would grow from a dilute invisible ink to vibrant pigment-expressing biofilms after a few days, creating living microbial masterpieces. His creativeness and visual acuity is thought to have driven his investigation of contamination he might have otherwise thrown out. Fleming later used a more controlled microbial painting technique – cross-streaking experiments – to verify the lethality of penicillin against a variety of disease-causing bacteria.

The above and other examples of cross-disciplinary interfaces indicate that some of the academic boundaries we construct may be more imaginary than real. As scholars, let us stretch our minds, even if some of the time, beyond the boundaries of our departments and faculties. We may be delighted to see, as Fleming once said, that “one sometimes finds what one is not looking for”.

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