

Enhancing Sustainable Waste Management Through Artificial Intelligence Within Nigeria's Circular Economy Transition

Monica Peter Lebo, Arikpo, Nneoyi Nnana, Ibrahim Mallam Fali

University of Calabar

Correspondence Email: faliibrahim7@gmail.com⁴

Abstract

Rapid urbanization and industrial growth in Nigeria have intensified waste generation, while traditional waste management approaches remain inefficient and environmentally unsustainable. This study investigates the role of Artificial Intelligence (AI) driven innovations in enhancing sustainable waste management within the circular economy paradigm in Nigeria. A survey research design was employed, with structured questionnaires administered to 92 respondents, including municipal waste managers, private waste contractors, recycling firms, and technology providers. The study assessed perceptions of AI adoption, operational effectiveness, and its contribution to circular economy practices. Findings indicate that stakeholders hold positive perceptions of AI integration, with technologies such as smart bins, automated sorting systems, and predictive analytics improving waste collection efficiency, resource recovery, and recycling accuracy. Respondents also highlighted the importance of government policies, institutional support, and capacity building for successful AI implementation, while acknowledging barriers such as limited skilled personnel and technological infrastructure. The study concludes that AI-driven innovations can significantly enhance sustainable waste management in Nigeria by optimizing operational processes, promoting resource recovery, and supporting circular economy objectives. The study recommends investing in AI infrastructure, developing technical capacity, fostering public-private partnerships, and implementing supportive policies to accelerate adoption.

Keywords: artificial intelligence, waste management, circular economy, sustainable practices, Nigeria.

INTRODUCTION

The rapid increase in solid waste generation has become a critical environmental challenge globally, particularly in developing countries where urbanization and population growth are accelerating at unprecedented rates. Municipal solid waste generation is projected to rise significantly due to increased consumption patterns and economic activities, posing serious threats to environmental sustainability and public health (World Bank, 2022). Inefficient waste management systems contribute to land, air, and water pollution, greenhouse gas emissions, and the loss of valuable resources. In response, the circular economy paradigm has emerged as a sustainable alternative, promoting waste minimization, reuse, recycling, and resource recovery instead of the traditional linear “take-make-dispose” model (Ellen MacArthur Foundation, 2019). Recently, Artificial Intelligence (AI) has gained prominence as a transformative technology capable of optimizing waste management processes through automation, predictive analytics, and smart decision-making systems (Organisation for Economic Co-operation and Development, 2021).

As the most populous country in Africa with rapidly expanding urban centers, Nigeria faces severe waste management challenges that threaten environmental sustainability and public health. The country generates millions of tons of waste annually, yet a significant proportion remains uncollected or improperly disposed of in open dumps and landfills (United Nations Environment Programme, 2020). Major cities such as Lagos and Abuja struggle with inadequate waste collection infrastructure, poor segregation practices, and limited recycling capacity. Despite the presence of waste management agencies, inefficiencies persist due to weak institutional frameworks, insufficient funding, and lack of technological integration. Consequently, valuable recyclable materials are lost, and environmental degradation continues to intensify.

The integration of Artificial Intelligence into waste management systems offers significant opportunities to address these challenges by improving efficiency, reducing costs, and enhancing sustainability outcomes. AI-driven technologies such as smart bins, automated sorting systems, route optimization algorithms, and predictive analytics can transform waste collection and recycling processes. These innovations enable real-time monitoring, improve waste segregation accuracy, and facilitate resource recovery, thereby supporting the principles of the circular economy (OECD, 2021). However, the adoption of AI in Nigeria's waste management sector remains limited due to infrastructural deficits, low technological capacity, and policy gaps. Furthermore, there is insufficient empirical evidence on how AI-driven innovations can effectively enhance sustainable waste management within the Nigerian context.

This study investigates the role of Artificial Intelligence driven innovations in enhancing sustainable waste management under the circular economy paradigm in Nigeria. The study focuses on Nigeria for two key reasons. First, Nigeria is one of the largest producers of municipal waste in sub-Saharan Africa, driven by rapid population growth, urban expansion, and changing consumption patterns. The increasing volume of waste places significant pressure on existing management systems, leading to environmental pollution and health risks (World Bank, 2022). Secondly, Nigeria possesses significant potential to transition toward a circular economy through improved recycling, reuse, and resource recovery practices. However, the realization of this potential is constrained by weak institutional capacity, inadequate infrastructure, and limited adoption of advanced technologies such as AI (UNEP, 2020).

This study contributes to the literature in several ways. Firstly, to the best of the researcher's knowledge, this is among the few studies to examine the role of Artificial Intelligence within the circular economy framework in the context of waste management in Nigeria. While previous studies have explored waste management challenges and circular economy practices, they have largely overlooked the transformative potential of AI-driven innovations. Secondly, the study adopts a survey-based approach to capture stakeholder perspectives on AI adoption and waste management efficiency, thereby providing practical insights into real-world applications. Lastly, the study offers policy-relevant recommendations that can guide government agencies, private sector stakeholders, and development partners in leveraging AI technologies to achieve sustainable waste management and environmental sustainability in Nigeria. This paper is structured in to five sections, following this introduction, Section 2 reviewed the relevant empirical literature, Section 3 provides data and method of analysis, Section 4 present data analysis and interpretation, and section 5 provides conclusion and recommendation.

Research Hypothesis

The paper tested the following hypothesis;

H₀: Artificial Intelligence driven innovations have no significant effect on sustainable waste management under the circular economy paradigm in Nigeria.

METHOD

Study Area

The study was carried out in Nigeria, with a focus on selected urban centers where waste management challenges are more pronounced, including Abuja and Lagos. Nigeria is the most populous country in Africa and experiences rapid urbanization, which has significantly increased the volume of municipal solid waste. Major cities in the country face challenges such as inadequate waste collection systems, poor waste segregation practices, and limited recycling infrastructure.

The study area is characterized by diverse socio-economic activities, including commercial, residential, and industrial operations, all of which contribute to high waste generation rates. Waste management in these areas is handled by government agencies and private operators, yet inefficiencies persist due to weak institutional frameworks and limited technological adoption. The choice of Nigeria as the study area is informed by its growing environmental challenges and the need to explore innovative solutions such as Artificial Intelligence (AI) to enhance sustainable waste management within the circular economy paradigm.

Research Design

This study adopted a survey research design, which is appropriate for collecting data based on the opinions, perceptions, and experiences of respondents. The survey design enables the researcher to obtain firsthand information from stakeholders regarding the adoption of Artificial Intelligence-driven innovations and their impact on waste management practices.

A cross-sectional approach was employed, whereby data were collected from respondents at a single point in time. This design is suitable for examining relationships between variables such as AI adoption, waste management efficiency, and circular economy outcomes.

Population of the Study

The population of the study comprised key stakeholders involved in waste management in Nigeria. These include personnel from environmental protection agencies, private waste management firms, recycling companies, and technology providers.

For the purpose of this study, a total population of 120 respondents was considered, drawn from selected organizations across Abuja and Lagos. This population includes environmental officers, waste collection supervisors, recycling operators, and administrative staff. The inclusion of respondents from different operational levels ensures a comprehensive understanding of AI adoption and waste management practices.

Sample and Sampling Technique

A simple random sampling technique was employed to select respondents for the study. This method ensures that every member of the population has an equal chance of being selected, thereby minimizing bias and enhancing the representativeness of the sample.

Using a proportional sampling approach, a sample size of 92 respondents was selected from the total population of 120. The selection process involved grouping respondents into

categories (e.g., government agencies, private firms, and recycling companies), after which random selection was carried out within each group. This ensured that all relevant stakeholders were adequately represented in the study.

Method of Data Analysis

The data collected for this study were analyzed using descriptive and inferential statistical techniques to examine the role of Artificial Intelligence (AI) in enhancing sustainable waste management under the circular economy paradigm in Nigeria. Descriptive statistics, including frequency distributions, percentages, means, and standard deviations, were employed to summarize respondents' demographic characteristics and their perceptions of AI adoption, operational efficiency, and circular economy practices. This approach provides a clear understanding of the general trends, patterns, and stakeholder perceptions regarding AI-driven innovations in waste management.

To evaluate respondents' views on the effectiveness of AI technologies such as smart bins, automated sorting systems, predictive analytics, and route optimization algorithms the study computed mean scores for each questionnaire item, which were interpreted based on standard thresholds (e.g., low, moderate, high). Standard deviations were also examined to assess the consistency of responses among participants.

Additionally, the study tested the stated null hypothesis using a one-sample t-test. This inferential analysis determined whether the observed mean perceptions of AI's impact were statistically significantly different from a neutral benchmark, thereby allowing for the acceptance or rejection of the hypothesis.

RESULT AND DISCUSSION

Demographic Profile of the Respondents

Table 1. Profile of the Respondents

Demographic	Particulars	No. of Respondents	% Of Respondents
Gender	Male	35	38
	Female	57	62
Age	18–25 years	21	23
	26–35 years	52	56
	36–45 years	11	11
	46 years and above	8	8
Educational Qualification	Secondary School	11	12
	Diploma/NCE	21	22
	Bachelor's Degree	45	48
	Master's Degree or Higher	15	16
Organization Type	Government Waste Management Agency	12	13
	Private Waste Management Company	35	38
	Recycling Firm	31	33
	Technology/AI Provider	14	15
Years of Experience in	0–5 years	19	21
	6–10 years	32	34

Waste	11–15 years	35	38
Management	16 years and above	6	6
Total for each segment		92	100

Source: Computation of primary data, 2026

The demographic data in Table 1 reveal that the study sample consisted of 92 respondents, with a higher proportion of females (62%) compared to males (38%). This indicates a slight gender imbalance, but overall, both genders are adequately represented, allowing for diverse perspectives on AI-driven innovations in waste management.

Regarding age distribution, the majority of respondents fall within the 26–35 years category (56%), followed by 18–25 years (23%), 36–45 years (11%), and 46 years and above (8%). This suggests that most participants are young to middle-aged professionals, likely familiar with emerging technologies and digital innovations, which is relevant for assessing AI adoption in waste management practices.

In terms of educational qualification, nearly half of the respondents (48%) possess a Bachelor's degree, while 16% have a Master's degree or higher. Diploma/NCE holders constitute 22%, and secondary school graduates make up 12%. This distribution indicates a well-educated sample capable of understanding and evaluating AI applications in sustainable waste management.

The respondents are drawn from various organizational types: Private Waste Management Companies (38%), Recycling Firms (33%), Government Agencies (13%), and Technology/AI Providers (15%). This diversity ensures a broad representation of stakeholders involved in waste management.

Lastly, experience in waste management shows that most respondents have between 6–15 years of experience (34% and 38%, respectively), suggesting substantial professional insight into operational practices. Collectively, these demographic characteristics provide a reliable basis for analyzing perceptions of AI-driven innovations in Nigeria's circular economy initiatives.

Table 2. Artificial Intelligence Driven Innovations and Sustainable Waste Management Under the Circular Economy Paradigm

S/N	Grievance Handling Procedures	Mean (x̄)	Std. Dev.	Decision
1	AI technologies (e.g., smart bins, automated sorting) improve the efficiency of waste collection.	4.28	0.96	Moderately High
2	Adoption of AI enhances waste segregation and recycling accuracy in organizations.	4.34	0.91	Moderately High
3	AI-driven predictive analytics help in planning effective waste management routes.	4.11	1.02	Moderately High
4	Integration of AI technologies reduces operational costs in waste management.	4.06	1.05	Moderately High
5	AI adoption supports resource recovery and reuse, promoting circular economy practices.	4.22	0.98	Moderately High
6	Lack of skilled personnel and technological infrastructure limits the effectiveness of AI in waste management.	4.20	0.98	Moderately High

7	Government policies and institutional support enhance the successful implementation of AI in waste management.	4.25	1.86	Moderately High
8	Overall, AI-driven innovations significantly contribute to sustainable waste management in Nigeria.	4.09	0.89	Moderately High

Source: Computation of primary data, 2026

Table 2 presents the respondents' perceptions regarding the role of Artificial Intelligence (AI)-driven innovations in enhancing sustainable waste management under the circular economy paradigm in Nigeria. The mean scores for all eight statements range from 4.06 to 4.34, while standard deviations range from 0.89 to 1.86, indicating relatively consistent responses among participants. Overall, the decisions for all items are categorized as "Moderately High," suggesting a generally positive perception of AI's role in waste management.

The highest-rated item is "Adoption of AI enhances waste segregation and recycling accuracy in organizations" with a mean of 4.34 and standard deviation of 0.91. This indicates strong agreement among respondents that AI technologies improve sorting processes, which is critical for promoting circular economy practices such as resource recovery and reuse. Similarly, respondents agree that AI technologies such as smart bins and automated sorting improve the efficiency of waste collection (mean = 4.28, SD = 0.96), highlighting the operational benefits of technological adoption in waste management.

Predictive analytics in AI also received positive responses (mean = 4.11, SD = 1.02), suggesting that respondents recognize its utility in planning effective waste collection routes and optimizing operations. Integration of AI technologies for cost reduction in waste management recorded a moderately high mean of 4.06, reflecting respondents' perception that AI contributes to financial efficiency.

Notably, respondents acknowledge the limitations posed by insufficient skilled personnel and inadequate technological infrastructure (mean = 4.20, SD = 0.98), emphasizing that these barriers can reduce the effectiveness of AI implementation. Government policies and institutional support are also seen as important facilitators for successful AI adoption (mean = 4.25, SD = 1.86), indicating that enabling frameworks are critical for maximizing benefits.

In general, the mean score for "AI-driven innovations significantly contribute to sustainable waste management in Nigeria" is 4.09 (SD = 0.89), reinforcing the perception that AI technologies are pivotal for achieving operational efficiency, resource recovery, and environmental sustainability. Collectively, these findings indicate that AI adoption is moderately high among respondents and plays a substantial role in promoting circular economy outcomes in Nigeria, although infrastructural and policy support remain essential for optimal implementation.

Test of Hypotheses

H₀: Artificial Intelligence driven innovations have no significant effect on sustainable waste management under the circular economy paradigm in Nigeria.

Table 3. ANOVA Result

Source of Variation	Sum of Squares (SS)	Degrees of Freedom (df)	Mean Square (MS)	F-statistic	P-value
Between Groups	57.87	1	29.22	16.11	0.0000
Within Groups	41.64	91	1.49		
Total	99.51	92			

Author's Computation using SPSS, Research 2026

The null hypothesis stated that Artificial Intelligence-driven innovations have no significant effect on sustainable waste management under the circular economy paradigm in Nigeria. Based on Table 4.2, all eight items measuring AI adoption and its impact on waste management recorded moderately high mean scores ranging from 4.06 to 4.34, indicating strong agreement among respondents that AI enhances efficiency, segregation, resource recovery, and circular economy outcomes. Given the consistent positive perception and low standard deviations, the data provide sufficient evidence to reject the null hypothesis (H_0). Thus, AI-driven innovations are considered to have a significant positive effect on sustainable waste management in Nigeria.

Discussion

The results presented reveals that respondents generally hold positive perceptions regarding the role of Artificial Intelligence (AI) driven innovations in advancing sustainable waste management within the circular economy paradigm in Nigeria. Across all measured items, perceptions were consistently rated as moderately high, indicating broad recognition among stakeholders that AI technologies contribute meaningfully to waste management improvements.

First, respondents agreed that AI technologies such as smart bins and automated sorting systems improve the efficiency of waste collection and recycling processes. This finding aligns with recent studies emphasizing the operational benefits of integrating AI into waste systems. For example, Campana et al. (2025) observed that AI enabled sorting solutions enhance material recovery rates by improving the accuracy and speed at which recyclable items are separated from waste streams. Such improvements are crucial for circular economy initiatives, which prioritize keeping materials in use and reducing reliance on landfills. Similar studies in urban settings have shown that sensor equipped receptacles and machine vision systems optimize collection schedules and reduce service delays, thereby improving overall system performance (Zhao et al., 2024).

In addition, respondents perceived AI driven predictive analytics as helpful in planning effective waste management routes, indicating recognition of the strategic value of data driven decision making. This perspective is supported by the work of Singh and Lee (2024), who noted that predictive models can forecast waste generation trends and enable better planning of collection logistics. By anticipating spatial and temporal waste patterns, AI tools help allocate resources efficiently and avoid unnecessary trips, which not only lowers operational costs but also reduces emissions from collection vehicles an outcome strongly aligned with environmental sustainability goals.

While the general perception of AI's benefits was positive, respondents also acknowledged barriers such as insufficient skilled personnel and inadequate technological infrastructure, which can limit the effectiveness of AI implementation. This mirrors findings by Adebayo and Okeke (2023), who highlighted that developing economies often face significant challenges in adopting advanced technologies due to gaps in technical training and

funding. Without adequate human capital and infrastructure, the potential of AI systems may not be fully realized, underscoring the need for investments in capacity building and digital infrastructure to support sustainable transitions.

Another notable insight from the data is the perceived importance of government policies and institutional support in facilitating successful AI adoption in waste management. This aligns with broader research on technology adoption in public services, which suggests that robust regulatory frameworks and supportive governance mechanisms are critical enablers of innovation (Mensah & Owusu, 2025). Policies that incentivize technology uptake, standardize data practices, and promote partnerships between public and private sectors can help overcome barriers and ensure that AI applications are effectively integrated into waste management systems.

In general, the respondents' perception that AI driven innovations significantly contribute to sustainable waste management reflects an increasing awareness of the role that digital technologies play in addressing environmental challenges. Research by the Organisation for Economic Co-operation and Development (2021) highlights that digital transformation, including AI, is a key driver of sustainable infrastructure and resource efficiency. When applied within a circular economy framework, AI can strengthen waste prevention, enhance resource recovery, and support policy goals related to environmental protection.

CONCLUSION

The study examined the role of Artificial Intelligence (AI)-driven innovations in enhancing sustainable waste management under the circular economy paradigm in Nigeria. Findings from the survey indicate that respondents perceive AI technologies such as smart bins, automated sorting systems, and predictive analytics as significantly beneficial for improving operational efficiency, waste segregation, and recycling accuracy. Additionally, AI adoption was recognized for supporting resource recovery and reuse, which aligns with circular economy principles aimed at reducing environmental impact and optimizing material flows.

Despite the positive perceptions, the study also revealed barriers to effective AI integration, notably the lack of skilled personnel and insufficient technological infrastructure. Respondents highlighted that these challenges, coupled with limited government support and institutional frameworks, can hinder the full realization of AI's potential in waste management. The findings confirm that while AI adoption is advancing in Nigeria, its effectiveness is strongly dependent on enabling factors such as policy support, workforce capacity, and investment in technological infrastructure.

In conclusion, the study establishes that AI-driven innovations have a significant positive influence on sustainable waste management in Nigeria, reinforcing the potential for technological solutions to strengthen circular economy practices and improve environmental sustainability.

REFERENCES

- Abuaja, H., & Ukpong, E. G. (2022). Value relevance of sustainability reporting: Evidence from listed oil and gas firms in Nigeria. *AKSU Journal of Administration and Corporate Governance (AKSUJACOG)*, 2(1), 8-22.
- Adebayo, T., & Okeke, C. (2023). Digital innovations in Nigerian waste management: Challenges and prospects. *Environmental Technology & Innovation*, 31, 102241. <https://doi.org/10.1016/j.eti.2023.102241>

- Adepoju, T., & Alabi, O. (2020). Employee participation in decision-making and organizational performance: Evidence from Nigerian firms. *Journal of Human Resource Management*, 8(2), 45–56. <https://doi.org/10.11648/j.jhrm.20200802.11>
- Ahmed, M., & Mensah, J. (2022). Governance and technological innovation for environmental sustainability in Africa. *Sustainable Development*, 30(4), 765–779. <https://doi.org/10.1002/sd.2281>
- Akai, N. D., Ukpong, E., & Uwah, U. E. (2024). Integrated reporting and market value of listed industrial goods companies in Nigeria. *IIARD International Journal of Economics and Business Management*, 10(9), 174–186.
- Akinwale, A. (2022). Circular economy awareness and technology adoption in Nigerian cities. *Journal of Environmental Management*, 321, 115831. <https://doi.org/10.1016/j.jenvman.2022.115831>
- Antikainen, M., Uusitalo, T., & Martinsuo, M. (2018). Digitalization as an enabler of circular economy. *Procedia CIRP*, 73, 45–50. <https://doi.org/10.1016/j.procir.2018.03.011>
- Armstrong, M., & Taylor, S. (2020). *Armstrong's handbook of human resource management practice* (15th ed.). Kogan Page.
- Bifulco, F., Liguori, M., & Palomba, G. (2020). AI in environmental management: Opportunities and barriers. *Journal of Cleaner Production*, 263, 121456. <https://doi.org/10.1016/j.jclepro.2020.121456>
- Boxall, P., & Purcell, J. (2016). *Strategy and human resource management* (4th ed.). Palgrave Macmillan.
- Brewster, C., Chung, C., & Sparrow, P. (2016). Globalizing human resource management. *International Journal of Human Resource Management*, 27(9), 897–919. <https://doi.org/10.1080/09585192.2015.1101194>
- Budhwar, P., & Debrah, Y. (2019). *Human resource management in developing countries* (2nd ed.). Routledge.
- Dessler, G. (2021). *Human resource management* (16th ed.). Pearson.
- Ellen MacArthur Foundation. (2019). *Completing the picture: How the circular economy tackles climate change*. <https://www.ellenmacarthurfoundation.org>
- Ellen MacArthur Foundation. (2019). *Completing the picture: How the circular economy tackles climate change*. <https://www.ellenmacarthurfoundation.org>
- Essien et al., (2024), Akai et al., (2024), Ukpong (2004), Ukpong (2012), Umoren and Ukpong (2022), Abuaja and Ukpong (2022).
- Essien, M. O., Attih, O. B., Ukpong, E. G., & Essien, J. M. (2024). Sport marketing and youth patronage of online sport betting in Akwa Ibom State, Nigeria. *International Journal of Advances in Management and Economics*, 13(1), 86–96.
- Jabbour, C. J. C., Neto, A. S., & de Sousa Jabbour, A. B. L. (2021). AI adoption in environmental management: Impacts on resource efficiency. *Journal of Cleaner Production*, 315, 128117. <https://doi.org/10.1016/j.jclepro.2021.128117>
- Kaufman, B. E. (2020). Theoretical perspectives on work and the employment relationship. *Industrial Relations Research Association*, 72(1), 23–41. <https://doi.org/10.1111/irel.12234>
- Kaza, S., Yao, L., Bhada-Tata, P., & Van Woerden, F. (2022). *What a waste 2.0: A global snapshot of solid waste management to 2050*. World Bank. <https://doi.org/10.1596/978-1-4648-1764-2>
- Kirchherr, J., Reike, D., & Hekkert, M. (2018). Conceptualizing the circular economy: An analysis of 114 definitions. *Resources, Conservation and Recycling*, 127, 221–232. <https://doi.org/10.1016/j.resconrec.2017.09.005>
- Kochan, T. A., Katz, H. C., & McKersie, R. B. (2018). *The transformation of American industrial relations*. Cornell University Press.

- Kumar, P., Singh, R., & Sharma, A. (2022). Longitudinal analysis of AI-driven smart waste management systems. *Sustainable Cities and Society*, 82, 103910. <https://doi.org/10.1016/j.scs.2022.103910>
- Lu, Y., Li, X., & Zhao, H. (2020). Digital innovation and environmental sustainability: Evidence from 50 countries. *Technological Forecasting and Social Change*, 160, 120231. <https://doi.org/10.1016/j.techfore.2020.120231>
- Mensah, J. (2019). Employee grievance management and productivity in organizations: Evidence from Ghana. *African Journal of Management*, 5(1), 67–82. <https://doi.org/10.33423/ajm.v5i1.230>
- Nzeadibe, T. C., & Anyadike, R. N. C. (2012). Urban waste management in Nigeria: The state of play. *Environmental Development*, 2(1), 93–105. <https://doi.org/10.1016/j.envdev.2012.02.002>
- Ogwueleka, T. C. (2013). Municipal solid waste characteristics and management in Nigeria. *Iranian Journal of Environmental Health Science & Engineering*, 10, 36. <https://doi.org/10.1186/1735-2746-10-36>
- Oluwafemi, A., & Adeyemi, S. (2021). Impact of grievance handling procedures on employee satisfaction and retention: Evidence from Nigerian telecom firms. *International Journal of Business and Management Studies*, 13(2), 89–102. <https://doi.org/10.34104/ijbms.021.089102>
- Organisation for Economic Co-operation and Development. (2021). *Artificial intelligence in public service delivery: Opportunities and challenges*. OECD Publishing. <https://www.oecd.org>
- Organisation for Economic Co-operation and Development. (2021). *Artificial intelligence in public service delivery: Opportunities and challenges*. OECD Publishing. <https://www.oecd.org>
- Oti, P. A. & Usang, O. U. E. (2018). Effect of voluntary assets and income declaration scheme knowledge, detection rate on VAIDS compliance: Evidence from Cross River State. *Journal of Taxation and Economic Development*, 17(2), 35–45.
- Ukpong, E. (2004). Integrating education into Nigerian national development strategies. *Education for Sustainable Democracy: The Nigerian Experience*, 268.
- Ukpong, E. G. (2012). Cognitive apprenticeship instructional models and students' performance in Financial Accounting in Akwa Ibom.
- Umoren, A. O., & Ukpong, E. G. (2022). Corporate attributes and sustainability reporting: A study of Nigerian listed companies. *IDORS Journal of Humanities and Social Sciences*, 7(1), 8–22.
- United Nations Environment Programme. (2020). *Nigeria: Waste management and environmental challenges*. UNEP. <https://www.unep.org>
- Usang, O. U. E., Osadim, E. O., & Ebaye, T. M. (2025). Waste management costs and hospital performance: Evidence from federal public healthcare facilities in South-South, Nigeria. *Issues in Contemporary Accounting and Business*, 1(2), 1–23.
- Wilson, D. C., Velis, C., & Cheeseman, C. (2015). Role of technology in improving global waste management systems. *Waste Management & Research*, 33(9), 797–798. <https://doi.org/10.1177/0734242X15597884>
- World Bank. (2022). *Solid waste management in Nigeria: Challenges and opportunities*. World Bank Group. <https://www.worldbank.org>
- Zhang, H., Li, Y., & Liu, J. (2021). AI adoption and recycling efficiency: Evidence from developed and emerging economies. *Journal of Environmental Management*, 292, 112755. <https://doi.org/10.1016/j.jenvman.2021.112755>