

The Analysis And Use Of Financial Statements

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this paper examines the effects of financial inclusion on adoption and intensity of use of agricultural inputs and household welfare indicators using data from the nationally representative nigerian lsms wave 3 2015 2016 survey for this we constructed a financial inclusion index from four formal financial services access indicators bank account access to credit insurance coverage and digital transaction using multiple correspondence analysis mca we used cragg s two step hurdle instrumental variables for binary response variables and a generalized method of moments gmm models in the econometric analysis results show that households with access to formal financial services are more likely to adopt agricultural inputs and to apply these more intensively these same households are less likely to experience severe food insecurity and are more likely to consume diverse food items we also find that these effects are less for female farmers regardless of formal financial inclusion suggesting that they may bear more non financial constraints than their male counterparts the results suggest a need for targeted interventions to increase access to formal financial services of farm households and gender responsive interventions to address the differential constraints women farmers face

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