

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
(Established by Act of Parliament No. 15 of 1965)

Presents



**International Academic Conference on
Accounting and Finance**

In collaboration with

UNIVERSITY OF MAIDUGURI

DATE: MONDAY, MARCH 30 – WEDNESDAY, APRIL 1, 2026

VENUE: UNIVERSITY OF MAIDUGURI, NIGERIA

FORMAT: HYBRID (PHYSICAL & VIRTUAL)

**PROGRAMME OF EVENTS AND
BOOK OF ABSTRACTS**



His Excellency

Bola Ahmed Tinubu, GCFR

President, Commander- In-Chief of the Armed Forces
Federal Republic of Nigeria



His Excellency
Prof Babagana Umara Zulum
The Executive Governor, Borno State



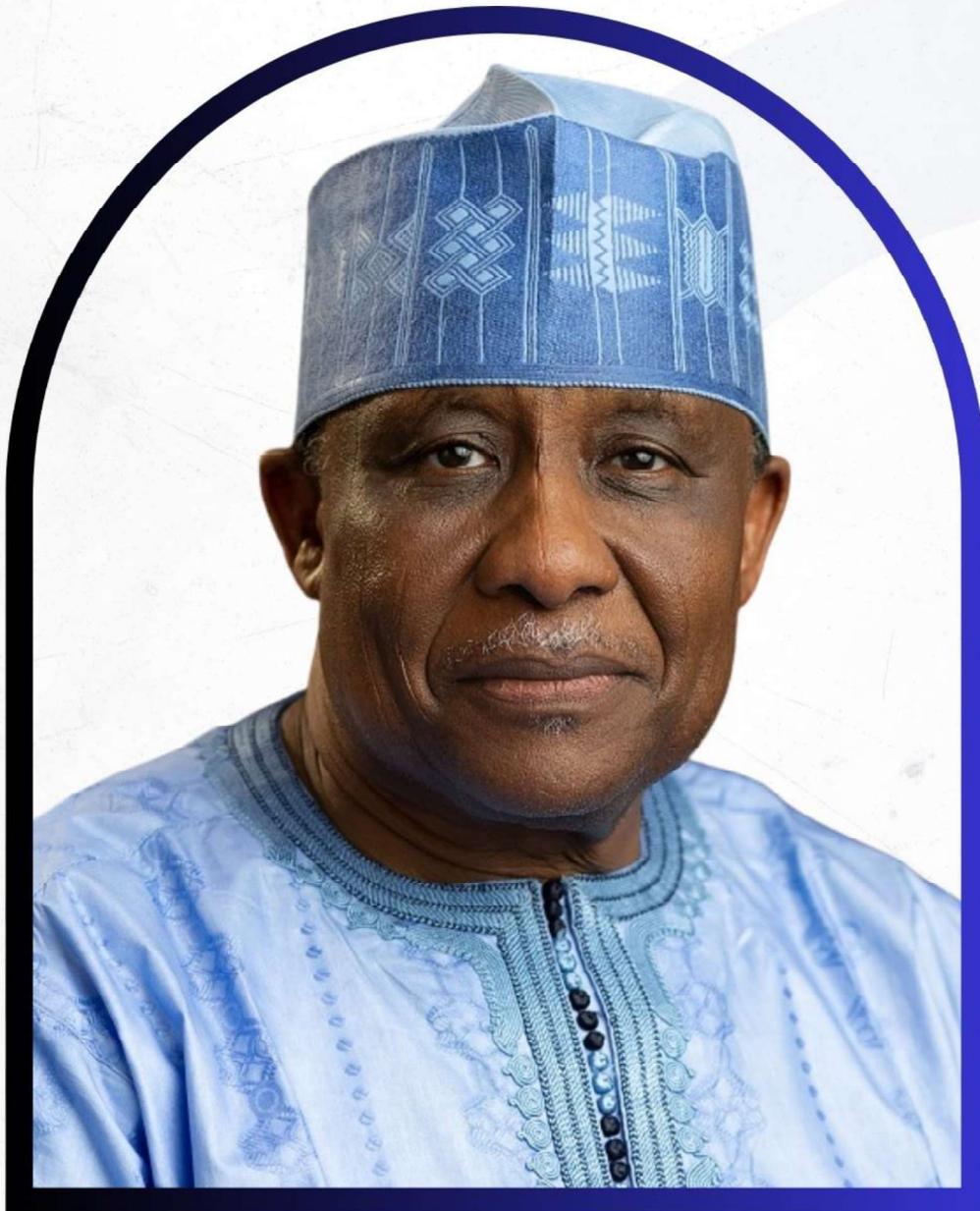
Mallam Haruna N. Yahaya, mni, Ph.D., FCA

ICAN President & Chairman of Council



Prof. Mohammed Laminu Mele
Vice-Chancellor
University of Maiduguri

Prof Mohammed Laminu Mele
The Vice Chancellor, University of Maiduguri



Alh Mohammad Goni Alkali
MD/CEO, North East Development Commission



Queensley Sofuratu Seghosime, mni, MBA, FCA
President - Elect, ICAN



Dr Etofolam Felix Osuji, mni, FCA

First Deputy Vice President, ICAN & Chairman, Technical
Research & Public Policy & Advocacy Committee, ICAN



Mr Francis Chavuko Okoro
Chairman, 11th International Annual Conference on
Accounting & Finance



Musibau Lanre Olasunkanmi, PhD, FCA
Registrar/Chief Executive

ICAN OFFICE BEARERS



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61st ICAN President and Chairman of Council



Queensley Sofuratu Seghosime, mni, MBA, FCA
President- Elect



Etofolam F. Osuji (Dr.), mni, MSc, FCA
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Tajudeen Adewale Olayinka, BSc, MBF, FCA
Honorary Treasurer



Lanre Olasunkanmi, Ph.D., FCA
Registrar/Chief Executive

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 Lanre Olasunkanmi, Ph.D., FCA

Registrar/Chief Executive



**11TH ICAN INTERNATIONAL ANNUAL ACADEMIC CONFERENCE ON ACCOUNTING & FINANCE
PROGRAMME OF EVENTS
VENUE: VIRTUAL**

MONDAY, MARCH 30, 2026

- 09:00 am - 05:00 pm Registration of Participants Sanmi Akintunde, FCA
- 2:00 pm - 6:00 pm PhD Colloquium Prof Opeyemi K. Akinniyi, FCA

TUESDAY, MARCH 31, 2026

- 09:00 am - 05:00 pm Registration of Participants Sanmi Akintunde, FCA
- 10:00 am - 10:45 am Guest Speaker - **Mrs Chioma Obaro, FCA**
Partner, PWC

Opening Ceremony

- 11:00 am – 11:05 am National/ICAN/University Anthems
- 11:05 am – 11:10 am Introductions by **Adesola Olajumoke Okunola, PhD, FCA**
- 11:10 am – 11:15 am Opening Remarks by Conference Chairman **Rotn. Francis Chavuko Okoro, FCA**
- 11:15 am – 11:20 am Welcome Address by the First Deputy Vice President **Dr. Etofolam Osuji, mni, FCA**
- 11:20 am – 11:35 am Lead Paper by **Alhaji Mohammed Goni Alkali, IoD, NIM, ACIB, MD/CEO, North East Development Commission**
- 11:35 am – 11:40 am Introduction of the 61st President and Chairman of Council by the Registrar/ Chief Executive, **Lanre Olasunkanmi, PhD, FCA**
- 11:40 am – 12:00 pm Address of the 61st President and Chairman of Council, ICAN, **Mallam Haruna Nma Yahaya, mni, PhD, FCA**
- 12:00 pm – 12:25 pm Keynote Address by **Professor Mohammed Mele** The Vice-Chancellor, University of Maiduguri, Borno State
- 12:25 pm – 12:35 pm Goodwill Messages
- 12:35 pm – 12:40 pm Vote of thanks by **Queensley S. Seghosime, mni, FCA, President – Elect, , ICAN**
- 12:40 pm – 12:45 pm ICAN /University/ National Anthems
- 2:00 pm - 5:00 pm Concurrent Sessions

WEDNESDAY, APRIL 1, 2026

- 9:00 am – 12:00 pm Concurrent Sessions
- 12.00 pm – 13.00 pm Closing Ceremony
Award for Best Ph.D. Colloquium Presenter(s)
ICAN/National Anthems

PROGRAMME OF EVENTS
DAY 1 – MONDAY MARCH 30, 2026

[PhD Colloquium](#)

Time: 2:00 PM – 6:00 PM

Ceremonial Session

Time	Activity	Responsibility
2:00 PM – 2:10 PM	Arrival and Registration	Secretariat
2:10 PM – 2:13 PM	National Anthem	All Participants
2:13 PM – 2:17 PM	ICAN Anthem	All Participants
2:17 PM – 2:20 PM	Opening Remarks	Conference Chairman - Rotn Francis Chavwuko Okoro FCA
2:20 PM – 2:25 PM	Words of Encouragement	Chairman, TRPPAC – Dr Felix Etofolam Osuji, mni, FCA
2:25 PM – 2:30 PM	Ground Rules and Technical Briefing	Conference Editor – Prof. Opeyemi Kehinde Akinniyi, FCA

Technical Sessions

Time	Session	Details
2:30 PM – 3:10 PM	Adedoyin Oluseye	30 mins presentation + 10 mins discussion
3:10 PM – 4:00 PM	Sani Ibrahim	30 mins presentation + 10 mins discussion
4:00 PM – 4:50 PM	Dangunduro Muyiwa Emmanuel	30 mins presentation + 10 mins discussion
4:50 PM – 5:40 PM	Muniat Akeem-Omosanya	30 mins presentation + 10 mins discussion

Time	Activity	Responsibility
5:40 PM – 5:50 PM	Closing Remarks / Wrap-Up	Conference Chairman / Editor /Secretariat





DAY 2 – TUESDAY MARCH 31, 2026

Time: 9:00 AM – 6:00 PM

Opening Activities

Time	Activity	Responsibility	Platform
9:00 AM – 10:00 AM	Welcome/Announcements	Dr Adesola Olajumoke Okunola, FCA – Deputy Director, Technical Education & Faculties	Microsoft Teams

Technical Session

Time	Activity	Responsibility	Platform
10:00 AM – 10:45 AM	Practitioner Paper	Mrs Chioma Obaro, Partner PwC	Microsoft Teams
10:45 AM – 11:00 AM	Interactive Session	Dr Okunola - DDTEF	

Opening Ceremony

Time	Activity	Responsibility
11:00 AM – 11:05 AM	Anthems	Secretariat
11:05 AM – 11:10 AM	Introductions	Dr Okunola - DDTEF
11:10 AM – 11:15 AM	Opening Remarks	Rotn Francis Chawwuko Okoro, FCA – Conference Chairman
11:15 AM – 11:20 AM	Welcome Address	Dr Etoflam Felix Osuji, mni, FCA – First Deputy Vice President & Chairman, Technical Research & Public Policy Committee, ICAN
11:20 AM – 11:35 AM	Lead Paper	Alhaji Mohammed Goni Alkali, M.IoD, NIM, ACIB, MD/CEO, North East Development Commission



Time	Activity	Responsibility
11:35 AM – 11:40 AM	Introduction of the ICAN President & Chairman of Council	Musibau Lanre Olasunkanmi, PhD, FCA, Registrar/Chief Executive, ICAN
11:40 AM – 12:00 PM	Presidential Address	Mallam Haruna Nma Yahaya, mni, PhD, FCA, 61st President & Chairman of Council, ICAN
12:00 PM – 12:25 PM	Keynote Address	Prof Mohammed Mele, The Vice Chancellor, University of Maiduguri
12:25 PM – 12:35 PM	Goodwill Messages	Dr Okunola - DDTEF
12:35 PM – 12:40 PM	Vote of Thanks	Hajja Queensley S. Seghosime, mni, FCA, President – Elect, ICAN
12:40 PM – 12:45 PM	Anthem	Secretariat

Concurrent Sessions

Time	Session	Responsibility	Microsoft Teams
2:00 PM – 5:00 PM	Concurrent Session I	Chair: Prof O.K. Akinniyi Deputy Chair: Dr V.O. Atabo Secretariat: Sanmi Akintunde	Link
2:00 PM – 5:00 PM	Concurrent Session II	Chair: Prof G.M. Tyokoso Deputy Chair: Secretariat: Mrs Abosedo Odubanjo	Link
2:00 PM – 5:00 PM	Concurrent Session III	Chair: Prof F. Ajide Deputy Chair: Dr Amaka Nwobu Secretariat: Mrs Bukola Kehinde	Link
2:00 PM – 5:00 PM	Concurrent Session IV	Chair: Prof O. Shiyabola Deputy Chair: Dr A.O. Okunola Secretariat: Mrs Oyin Adejumo	Link
2:00 PM – 5:00 PM	Concurrent Session V	Chair: Prof A.K. Kyari Deputy Chair: Dr M.G. Gulani Secretariat Mrs Tosin Alayande	Link
2:00 PM – 5:00 PM	Concurrent Session VI	Chair: Prof Julius Otusanya Deputy Chair: Prof O.U.E. Usang Secretariat:	Link



BREAKDOWN OF THE CONCURRENT SESSIONS

Concurrent Session I

Session Chair: Prof O.K. Akinniyi, FCA
 Session Deputy Chair: Dr V.O. Atabo, FCA
 Secretariat: Mr Sanmi Akintunde, FCA

Time	Title	Author(s)
2:00 PM – 2:25 PM	Sustainability Education and Financial Accountability in Public Universities and Polytechnics in South-West Nigeria	Afolabi Ademola Joshua, Asebiode Modupe Funmilayo, & Ajewole Idowu Racheal
2:25 PM – 2:50 PM	Corporate Governance and Performance	Ozuomba Chidinma N., PhD
2:50 PM – 3:15 PM	ESG and Financial Performance of Listed Firms in Nigeria: Evidence from Market-Based Measures	Akunoma Onome Omena, PhD & Monday Osayande PhD
3:15 PM – 3:40 PM	Effect of Information Communication Technology (ICT) Adoption on Federal Tax Revenue Generation in Nigeria	Nyoreme Mabamidje & Beauty E. Jackson-Akhighbe, PhD
3:40 PM – 4:05 PM	Professional Skepticism and Auditor's Judgement: Evidence from a Survey of Practicing Auditors in Nigeria	Nyoreme Mabamidje & Joy Osemwegie-Ero (Prof.)
4:05 PM – 4:30 PM	An Empirical Assessment of the Effect of Technology Integration on Audit Efficiency and Effectiveness in Nigeria	Ibrahim Abubakar, PhD, Dahiru Ladan Kobi, Saad Abdulaziz, & Auwal Abubakar
4:30 PM – 4:55 PM	Impact of Ghost Worker Syndrome on Public Sector Accountability in Nigeria	Festus Taiwo Solanke, PhD & Kalabo Siliya, PhD



Concurrent Session II

Session Chair: Prof G.M. Tyokoso
 Session Deputy Chair: Prof Julius Otusanya
 Secretariat: Mrs Abosede Odubanjo

Time	Session	Details
2:00 PM – 2:25 PM	Impact of Government Integrated Financial Management System (GIFMIS) On University Payment System in Nigeria	Kalabo Siliya, PhD & Festus Taiwo Solanke, PhD
2:25 PM – 2:50 PM	Ownership Concentration and Financial Reporting Quality: The Role of Institutional and Foreign Ownership-Evidence from Nigeria	Abubakar Dalhatu Zubairu & Abdulkadir Madawaki, PhD
2:50 PM – 3:15 PM	Cyber Security Curriculum Innovation in Accounting Education	Taiwo Olayemi Afolabi & Rukayat Oduola Alimi
3:15 PM – 3:40 PM	Does Audit Committee, Auditor Industry Specialization and External Auditor Quality Influence Financial Reporting Quality? An Integrated Review	Peter U. Anuforo, PhD, Emmanuel Obeya Simon, Aisha Umar Asheikh, & Mathias Joel
3:40 PM – 4:05 PM	Impact of ESG Reporting Practices and Tax Management on Performance of Multinational Companies in Nigeria	Yusuf Alabi Olumoh & Taofeeqoh Bisola Lawal
4:05 PM – 4:30 PM	Does Corporate Sustainability Disclosure Improve Earnings Quality? Evidence from an Emerging Economy	Bejide Olumuyiwa Josiah, Romoke Rafiat Busari, & Atanda Olabamiji
4:30 PM – 4:55 PM	Assessing the Effect of Forensic Accounting Techniques on Cyber Fraud Prevention in Nigeria Fintech Companies	Isioma Nwabunnu

Concurrent Session III

Session Chair: Prof F. Ajide
 Session Deputy Chair: Dr Amaka Nwobu
 Secretariat: Mrs Bukola Kehinde

Time	Session	Details
2:00 PM – 2:25 PM	Rethinking Accounting Competence in the Age Of Artificial Intelligence: Implications for Professional Education and Governance	Inemi Erete Stephen, PhD
2:25 PM – 2:50 PM	Integrated Reporting and Firms Economic Performance in Nigeria	Peter-Mario Efesiri Efenyumi
2:50 PM – 3:15 PM	Effect of Audit Quality on Tax Aggressiveness of Listed Technology Firms in Nigeria	Suleiman Salami, PhD, Aisha O. Otori, PhD, & Ojediran Oluwatoromo Favour
3:15 PM – 3:40 PM	Impact of Tax Incentives on Financial Performance of Oil and Gas Sector in Nigeria	Aisha O. Otori, PhD, Suleiman Salami, PhD, & Mahmud Nasir Ardo
3:40 PM – 4:05 PM	Tax Shields and Firm Value of Listed Industrial Firms in Nigeria	Suleiman Salami, PhD, Buoro David Yamah, & Dele Ikese Karim
4:05 PM – 4:30 PM	The Need to Reposition Accounting and Finance Education Through Curriculum Innovation	Oyibo Oghenerume
4:30 PM – 4:55 PM	Unlocking Efficiency: Remote Work's Role in Enhancing ESG Performance and Financial Returns	Atabo Okpanachi Victor, PhD, Habib Ahmed Abdullahi, & Azumi Monday Bzigu

Concurrent Session IV

Session Chair: Prof O. Shiyabola, FCA
 Session Deputy Chair: Dr A.O. Okunola, FCA
 Secretariat: Mrs Oyin Adejumo

Time	Session	Details
2:00 PM – 2:25 PM	Sustainability Reporting, Firm Attributes, and Firm Value of Listed Non Financial Companies in Nigeria	Eguasa Reuben Egberanmwun
2:25 PM – 2:50 PM	Chief Executive Officer Compensation, Whistleblowing Policy and Sustainability Reporting Practices of Quoted Companies in Selected Sub-Saharan African Countries	Yahaya Khadijat Adenola, (Prof) & Adinnu Paulina Oluchukwu, PhD
2:50 PM – 3:15 PM	Carbon Emission Action Disclosure and Sustainability Reporting Quality	Wilson Adebayo Adepiti, Muyiwa Ezekiel Alade, PhD
3:15 PM – 3:40 PM	Sustainability Reporting Process and Firm Value of Listed Nigerian and United Kingdom Banks	Obiamaka Adaeze Nwobu, Chukwuma Great Duru, & Oyedayo Sowunmi-Oluseyi
3:40 PM – 4:05 PM	Corporate Social Responsibility and Financial Performance of Listed Nigerian Deposit Money Banks	Obiamaka Adaeze Nwobu, Ezekiel Filani, Joseph Uche Azubike, & Orighomisan Awala
4:05 PM – 4:30 PM	Digitised Accounting System and Managerial Efficiency: Evidence from Listed Capital-Goods Producing Firms in Nigeria	Donatus Onyenenu
4:30 PM – 4:55 PM	ESG Reporting Quality and Real Earnings Manipulation: Insights from Sub-Saharan African Firms	Saheed Akande Shittu & Lourens J. Erasmus



Concurrent Session V

Session Chair: Prof A.K. Kyari, FCCA, FCA
 Session Deputy Chair: Dr M.G. Gulani, CNA
 Secretariat: Mrs Tosin Alayande

Time	Session	Details
2:00 PM – 2:25 PM	Sustainability Reporting Quality and Shareholders Investment Decision of Listed Multinational Firms in Nigeria: The Moderating Role of Foreign Ownership	Atanda Olabamiji, Kehinde Kayode Emmanuel, & Romoke Rafiat Busari
2:25 PM – 2:50 PM	Environmental, Social and Governance Practices and Financial Performance of Listed Manufacturing Companies in Nigeria	Chituru Nkechinyere Alu, Alice Anese Shiyambola, Chidinma Janefrances Ayika, & Laura Chimuanya Njoku
2:50 PM – 3:15 PM	Robotic Process Automation and Accounting Practices in Nigeria	Olaniyi Taiwo Azeez, PhD, FCA, ACTI, Ogbonyomi Enoch Ayomide, ACA, & Muhammed Abdul Abubakar, CNA
3:15 PM – 3:40 PM	Environmental, Social, and Governance (ESG) Disclosure and Corporate Performance of Listed Nigerian Oil and Gas Firms	Alpheaus, Ogechi Eberechi & Nwankwo-Odii, Kelechii Callistus
3:40 PM – 4:05 PM	Digital Transformation in Tax Administration: Focus on Jigawa State Tax Revenue Performance	Nasir Sabo Idris
4:05 PM – 4:30 PM	Influence of ESG Disclosure and Board Characteristics on Financial Performance of Listed Manufacturing Firms in Nigeria	Anisulowo-Sofayo Temitope
4:30 PM – 4:55 PM	Effect of Forensic Accounting Practices on Financial Crime Detection and Prevention: Evidence from Nigeria	Sokotlong Obadiyah Dashik & Daniel Orsaa Gbegi, PhD, ACA



Concurrent Session VI

Session Chair: Prof Julius Otusanya, FCA
 Session Deputy Chair: Prof Obal Usang Edet Usang, FCA
 Secretariat:

Time	Session	Details
2:00 PM – 2:25 PM	Expert Witness Services and Financial Crime Prosecution Effectiveness in the Nigerian Public Sector	Nwodimkpa Given Igochukwu
2:25 PM – 2:50 PM	Embedding Artificial Intelligence in Accounting and Financial Routines	Quadri Adebayo H.
2:50 PM – 3:15 PM	Effect of Religiosity and Culture on Personal Income Tax Evasion in Nigeria	Samuel Dazum
3:15 PM – 3:40 PM	Corporate Governance Mechanisms and Sustainability Reporting of Listed Manufacturing Firms in Nigeria	Martins Kutus Oloruntoba PhD, FCA, & Dawuk Walshak Danjuma, FCA
3:40 PM – 4:05 PM	Corporate Sustainability and Sustainable Development in Selected Sub-Saharan African Countries	Muinat Wuraola Salawu & Moruff Adeyemi Salawu
4:05 PM – 4:30 PM	Corporate Social Responsibility Mechanism as Mediator Between Diagnostic/Interactive Management Control Systems and Performance of Nigerian Manufacturing Companies	Egegwu Unogwu Emmanuel & Rahim Lukman
4:30 PM – 4:55 PM	Digital Transformation and Maturity in Youth-Led Micro, Small, and Medium Enterprises in Nigeria: A Study of the Health, Energy, Environment, and Sustainability Sectors in Nigeria	Obigbemi, Imoleayo Foyeke

DAY 3 – TUESDAY APRIL 1, 2026

Time: 9:00 AM – 2:00 PM

Opening Activities



Time	Activity	Responsibility	Platform
9:00 AM – 9:15 AM	Welcome/Announcements	Dr Adesola Olajumoke Okunola, FCA – Deputy Director, Technical Education & Faculties	Microsoft Teams

Technical Session

Time	Session	Responsibility	Microsoft Teams
9:15 AM – 12:00 PM	Concurrent Session I	Chair: Prof O.K. Akinniji Deputy Chair: Dr V.O. Atabo Secretariat: Sanmi Akintunde	Link
9:15 AM – 12:00 PM	Concurrent Session II	Chair: Prof G.M. Tyokoso Deputy Chair: Secretariat: Mrs Abosede Odubanjo	Link
9:15 AM – 12:00 PM	Concurrent Session III	Chair: Prof F. Ajide Deputy Chair: Dr Amaka Nwobu Secretariat: Mrs Bukola Kehinde	Link
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9:15 AM – 12:00 PM	Concurrent Session V	Chair: Prof A.K. Kyari Deputy Chair: Dr M.G. Gulani Secretariat Mrs Tosin Alayande	Link
9:15 AM – 12:00 PM	Concurrent Session VI	Chair: Prof Julius Otusanya Deputy Chair: Prof O.U.E. Usang Secretariat:	Link



CLOSING CEREMONY

Time	Activity	Responsibility	
12:00 PM – 12:05 PM	Anthems	Secretariat	Teams
12:05 PM – 12:10 AM	Introductions	Dr Okunola - DDTEF	
12:10 PM – 12:15 PM	Closing Remarks	Rotn Francis Chavwuko Okoro, FCA – Conference Chairman	
12:15 PM – 12:20 AM	Closing Address - announcing the winners of the Colloquium Award	Dr Etofolam Felix Osuji, mni, FCA – First Deputy Vice President & Chairman, Technical Research & Public Policy Committee, ICAN	
12:20 PM – 12:25 PM	Farewell Speech	Prof Mohammed Mele, The Vice Chancellor, University of Maiduguri	
12:25 PM – 12:35 PM	Presidential Farewell	Mallam Haruna Nma Yahaya, mni, PhD, FCA, 61st President & Chairman of Council, ICAN	
12:35 PM – 12:45 PM	Anthems	Secretariat	



BREAKDOWN OF THE CONCURRENT SESSIONS

Concurrent Session I

Session Chair: Prof O.K. Akinniyi, FCA
 Session Deputy Chair: Dr V.O. Atabo, FCA
 Secretariat: Mr Sanmi Akintunde, FCA

Time	Title	Author(s)
9:15 PM – 9:40 AM	An Evaluation of the Effects of Financial Technology on Monetary Policy in Nigeria and South Africa	Jonathan D. Danladi, Olayinka D. Boluwaji-Falana, Ayodotun Dipo Kayode, & Ayobami Babatunde Owolabi
9:40 AM – 10:05 PM	Curriculum Development in Accounting Education and Students' Academic Performance in Selected Nigerian Tertiary Institutions	Chituru Nkechinyere Alu, Alice Anese Shiyambola, Chidinma Janefrances Ayika, & Laura Chimuanya Njoku
10:05 AM – 10:30 AM	Data Analytics and Performance Management of Listed Consumer Goods Manufacturing Firms in Nigeria	Afolabi, Adegboyega R., PhD, FCA, FCTI, Akinde Mukail A., PhD, FCA, FCTI, & Oluyemi, Esther A., ACA
10:30 AM – 10:55 AM	Beyond the Sustainability Binary: Navigating the Hierarchy of Value Creation, the Governance–Efficiency Paradox, and Absorptive Capacity Thresholds	Dare John Olateju, Olakunle Abraham Olateju, PhD, Williams Yaji, & Emmanuel Egegwu, PhD
10:55 AM – 11:20 AM	Dividend Policy and Market Capitalization of Listed Consumer Goods Firms in Nigeria	Philip Jehu, PhD, ACA, Danladi Joshua Lenge, & Saidu Adamu, PhD, FCA
11:20 AM – 11:55 AM	Effect of Budget Deficit Financing on Financial Stability in Nigeria	Saidu Adamu, PhD, FCA, Frank Ojobo Samuel, Philip Jehu, PhD, ACA



Concurrent Session II

Session Chair: Prof G.M. Tyokoso
 Session Deputy Chair: Prof Julius Otusanya
 Secretariat: Mrs Abosede Odubanjo

Time	Title	Author(s)
9:15 PM – 9:40 AM	Point of Sale (POS) Transactions and Financial Performance of Deposit Money Banks in Nigeria: Evidence from CBN Data (2011–2020)	Olufolakemi Oludami Afrogha, Walter Sisulu, Fortune Nneka Agu, & Keswet Andrew Musa
9:40 AM – 10:05 PM	Accountability and Cost of Governance in Nigeria	Audu Solomon Ibrahim
10:05 AM – 10:30 AM	Emerging Technologies and Accounting Information Systems of Agricultural Firms in Nigeria	Yet to be received
10:30 AM – 10:55 AM	Corporate Governance and Financial Performance of Pension Fund Administrators in Southwest Nigeria	Yet to be received
10:55 AM – 11:20 AM	Effect of Audit Committee Characteristics on Financial Performance in Nigerian Banks	Yet to be received
11:20 AM – 11:55 AM		



**WELCOME ADDRESS BY THE 61ST PRESIDENT AND CHAIRMAN OF THE COUNCIL,
ICAN
MALLAM HARUNA NMA YAHAYA, MNI, PHD, FCA
AT THE 11TH ANNUAL INTERNATIONAL ACADEMIC CONFERENCE ON ACCOUNTING
AND FINANCE (ACAF)**

**The Vice Chancellor, University of Maiduguri, Prof. Mohammed Laminu Mele
The ICAN President Elect, Hajia Queensley Seghosime, mni, FCA
The 1st Deputy Vice President, ICAN, and Chairman, Technical, Research, Public Policy,
and Advocacy Committee, Dr Etofolam Osuji, mni, FCA
The 2nd Deputy Vice President, Chief Oye Akinsulire, PhD, FCA
The Immediate Past President of ICAN, Chief DCS Alaribe, FCA
The Honorary Treasurer, Mr Tajudeen Olayinka, FCA
Council Members of ICAN Here Present
The Registrar/Chief Executive of ICAN, Dr Lanre Olasunkanmi, FCA
The Lead Paper Presenter, Alhaji Mohammed Goni Alkali, Managing Director, North East
Development Commission
Chairman of the 11th International Academic Conference on Accounting and Finance sub-
committee, Rotn Francis Chavwuko Okoro, FCA
Other Members of the 11th International Academic Conference on Accounting and
Finance sub-committee
Chairman, Local Organising Committee, Prof Adam Konto Kyari, FCA
Other Members of the Local Organising Committee
Physical and Virtual Delegates
Professional Colleagues
Ladies and Gentlemen**

1. It is with great pleasure, and indeed a deep sense of purpose, that I welcome you to the 11th Annual International Academic Conference on Accounting and Finance (ACAF), organised by the Institute of Chartered Accountants of Nigeria (ICAN) in collaboration with the University of Maiduguri.
2. For over a decade, this Conference has brought together some of the finest minds in academia and practice, not merely to exchange idea, but to shape the future of our profession. I warmly acknowledge all participant joining us physically and virtually. Your presence here is not just appreciated, it is essential.
3. For ten remarkable years, our collaboration with universities across Nigeria has strengthened academic–professional linkages, enhanced research capacity, and opened meaningful pathways for students to engage with the accounting profession. The International Annual Academic Conference on Accounting and Finance (ACAF) has grown into more than a

conference; it has become an intellectual engine room, a platform where ideas are tested, refined, and elevated.

4. But distinguished ladies and gentlemen, we must also speak with clarity and honesty. While we have made progress, the gap between accounting scholarship and professional practice remains real, and in many respects, it is widening.
5. Today, we face a fundamental challenge. Across the world, accounting firms and public institutions are asking for professionals who are digitally fluent, analytically sharp, and sustainability-aware. Yet, many graduates emerge from our institutions equipped with strong theoretical foundations, but insufficient exposure to the realities of modern practice. This is not a failure of academia. It is not a failure of the profession. It is, rather, a failure of alignment. Because the truth is this: Academics are rewarded for publication. Practitioners are rewarded for performance. And between both lies a gap that neither side alone can close.
6. Studies suggest that over 85% of firms report a widening skills gap, while nearly 65% of roles in accounting and finance now require advanced digital competencies. But beyond the numbers lies a deeper issue, a structural disconnect: A disconnect between research timelines and market realities. A disconnect between academic language and practical application. A disconnect between curriculum design and industry evolution. And unless we confront this disconnect deliberately, we risk preparing professionals for a world that no longer exists.
7. Distinguished ladies and gentlemen, It is important to note that in more advanced economies, this gap has been deliberately narrowed through a different model, one where academic research is not isolated from practice, but deeply embedded within it. In those climes, industry does not merely observe academia; it is drawn to it. Why? Because academic research is designed to solve real-world problems, improve systems, and create measurable value. As a result, universities have become hubs of innovation, where ideas are translated into solutions, and solutions into economic outcomes. Consequently, funding for universities is no longer dependent solely on government subventions. It is increasingly diversified; driven by industry partnerships, commissioned research, innovation grants, and value-adding intellectual outputs. This is the direction in which we must move.
8. This is why the theme of this Conference, *“Bridging Scholarship and Practice”*, is not just relevant. It is urgent. But let me say this clearly: We will not bridge this gap through dialogue

- alone. We will bridge it through design. We must move from collaboration to co-creation. From occasional engagement to institutional integration. From research for publication to research for transformation.
9. Accordingly, the Institute of Chartered Accountants of Nigeria is committed to advancing a new architecture for accounting education and professional development. We envision: A system where academia and industry jointly define competencies. A system where research is informed by real-world challenges and feeds directly into practice. A system where students are not only taught what is known, but prepared for what is emerging.
 10. To this end, the Institute will pursue, in partnership with key stakeholders, the following strategic directions:
 - a. First, the strengthening of industry–academic collaboration through structured platforms that enable continuous engagement, joint research, and shared learning.
 - b. Second, the promotion of practice-driven research; research that does not end in journals alone, but informs policy, improves systems, and enhances decision-making across both the public and private sectors.
 - c. Third, the continuous review and enhancement of our curriculum to embed digital competencies, sustainability reporting, and emerging areas such as artificial intelligence and data analytics.
 - d. And fourth, the creation of pathways for deeper immersion, where academics engage more closely with industry, and practitioners contribute more actively to teaching, mentoring, and research.
 11. Distinguished ladies and gentlemen, The future of accounting will not be shaped in lecture halls alone. It will be forged, at the intersection of both. Over the next three days, we will engage with critical sub-themes, including Curriculum Innovation, Sustainability and ESG, and other frontier areas shaping modern accounting. I have no doubt that the conversations we will have here will challenge assumptions, provoke new thinking, and inspire meaningful change.
 12. At this juncture, permit me to express the sincere appreciation of the Institute to our co-host, the Vice Chancellor of the University of Maiduguri, Professor Mohammed Laminu Mele, who



also serves as the Keynote Speaker for this Conference. We are grateful for your leadership and partnership.

13. I also acknowledge the Dean of the Faculty of Management Sciences and Chairman of the Local Organising Committee, Professor Adam Kyari Konto, FCA, for his dedication.
14. Our profound gratitude goes to the Lead Paper Presenter, Alhaji Mohammed Goni Alkali, Managing Director of the North East Development Commission, and to our Guest Speaker, Mrs. Chioma Obaro, FCA, Partner at PwC, for their invaluable contributions.
15. To all our paper presenters, I encourage you to remain open, rigorous, and bold. As always, every submission will undergo a thorough peer review process to ensure that only high-quality research is published in the International Journal of Contemporary Accounting Issues.
16. Finally, I wish to commend the Technical, Research, Public Policy and Advocacy Committee, under the leadership of the 1st Deputy Vice President, Dr. Etofolam Osuji, mni, FCA, and the Academic Conference Sub-Committee led by Rotarian Francis C. Okoro, FCA. Your commitment continues to sustain the excellence of this Conference.
17. Distinguished ladies and gentlemen, As we begin this Conference, let us remember: Professions do not remain relevant by tradition. They remain relevant by transformation. And nations are not transformed by knowledge alone. They are transformed when knowledge meets action.
18. It is therefore my honour to declare this Conference open, and to invite all of us, not just to participate, but to contribute to building a future where scholarship and practice are no longer separate paths but one shared journey.
19. Thank you, and God bless you.

Mallam Haruna Nma Yahaya, mni, Ph.D., FCA
61st President and Chairman of Council,
The Institute of Chartered Accountants of Nigeria
Tuesday March 31, 2026



ADDRESS OF THE FIRST DEPUTY VICE PRESIDENT AND CHAIRMAN, TECHNICAL RESEARCH, PUBLIC POLICY, AND ADVOCACY COMMITTEE, DR ETOFOLAM OSUJI, MNI, FCA, AT THE 11TH INTERNATIONAL ANNUAL ACADEMIC CONFERENCE ON ACCOUNTING AND FINANCE (ACAF)

The 61st President of ICAN and Chairman of Council, Mallam Nma Haruna Yahaya, mni, PhD, FCA

The Vice-Chancellor, University of Maiduguri, Prof Mohammed Laminu Mele

The ICAN President Elect, Hajia Queensley Seghosime, mni, FCA

The 2nd Deputy Vice President of ICAN, Chief Oye Akinsulire, PhD, FCA

Council Members of ICAN

The Immediate Past President of ICAN, Chief DCS Alaribe, FCA

The Registrar/Chief Executive of ICAN, Dr Lanre Olasunkanmi, FCA

The Lead Paper Presenter, Alhaji Mohammed Goni Alkali, Managing Director, North East Development Commission

Our Guest Speaker, Mrs. Chioma Obaro, FCA, Partner, PWC

Chairman of the 11th International Academic Conference on Accounting and Finance sub-committee, Rotn Francis Chavwuko Okoro, FCA

Other Members of the 11th International Academic Conference on Accounting and Finance subcommittee

The Chairman, Local Organising Committee, Prof Adam Konto Kyari, FCA

Other Members of the Local Organising Committee

Physical and Virtual Delegates

Professional Colleagues

Ladies and Gentlemen

1. It is my honour and privilege to welcome you to the 11th edition of the Annual International Academic Conference on Accounting and Finance (ACAF), organised by the Institute in collaboration with the University of Maiduguri. On behalf of the Technical, Research, Public Policy, and Advocacy (TRPPA) Committee, I extend a warm welcome to this gathering of significant academic and professional importance.
2. Distinguished Ladies and Gentlemen, the ACAF was conceived not merely as an academic event, but as a deliberate institutional response to a long-standing challenge, the need to bring scholarship and practice into closer alignment.
3. Over the years, this Conference has evolved into a credible platform for intellectual exchange and professional engagement. However, as the President has rightly noted, the gap we seek to address remains real—and closing that gap requires more than dialogue. It requires structure. It requires systems. And above all, it requires intentional design.
4. At the level of the Institute, the Technical, Research, Public Policy, and Advocacy Committee is positioned to drive this alignment, not only through convening conversations such as this,

but by shaping the mechanisms that connect knowledge to practice.

5. In this regard, our approach is guided by three critical pathways.
 - a. First, **practice-driven research**. We are working to ensure that research emerging from platforms such as ACAF is increasingly informed by real sector challenges and produces outputs that are relevant to policy, industry, and professional decision-making.
 - b. Second, **structured industry–academic collaboration**. Bridging the gap requires more than occasional engagement. It requires sustained interaction, where practitioners contribute to academic discourse, and scholars engage more directly with the realities of practice.
 - c. Third, **knowledge translation**. Research must not end in journals alone. It must be translated into standards, guidance, frameworks, and tools that improve systems, inform policy, and enhance professional practice.

It is within this framework that this Conference is positioned, not just as a forum for presenting papers, but as a platform for advancing alignment.

6. Distinguished participants, this year's theme, “**Bridging Scholarship and Practice: Rethinking the Future of Accounting and Financial Education for a Sustainable Global Economy**” speaks directly to this imperative. The sub-themes: Sustainability and ESG, Digital Transformation and Artificial Intelligence, Ethics and Governance, and Public Sector Accounting; reflect the evolving realities that demand closer integration between what is taught, what is researched, and what is practiced.
7. A key component of this effort is the **PhD Colloquium**, which continues to serve as a pipeline for developing emerging scholars. By exposing doctoral candidates to both academic and practitioner perspectives, we are contributing to a future where research is both rigorous and relevant. The Institute's decision to institute a financial award for the best paper further reinforces our commitment to excellence and impact.
8. Distinguished Ladies and Gentlemen, Permit me to emphasise that the TRPPA Committee serves as the Institute's intellectual engine room. Beyond organising this Conference, the Committee is responsible for driving research, shaping public policy engagement, and providing evidence-based responses to national issues, all in the public interest and for the advancement of the profession.
9. Our responsibility, therefore, extends beyond convening. It is to ensure that the insights



generated here are not lost, but are harnessed, refined, and translated into outcomes that strengthen both the profession and the broader economy.

10. I wish to express my sincere appreciation to our distinguished speakers, the Lead Paper Presenter, Alhaji Mohammed Goni Alkali, and our Guest Speaker, Ms. Chioma Obaro, FCA, for lending their expertise to this Conference.
11. I also acknowledge the Chairman and members of the Academic Conference Subcommittee, the Local Organising Committee, and the Team of Reviewers, whose dedication and diligence have ensured the quality and success of this Conference.
12. Distinguished participants, As we engage over the course of this Conference, I encourage us to move beyond discussion to direction, and from ideas to application. Because ultimately, The value of this Conference will not be measured by the papers we present, but by the progress we enable. On this note, I welcome you once again and wish you a productive and impactful Conference.
13. Thank you for your kind attention.

Dr Etofolam Osuji, mni, FCA

1st Deputy Vice President & Chairman, Technical, Research, Public Policy and Advocacy Committee, ICAN

Tuesday, March 31, 2026



**OPENING REMARKS OF THE CHAIRMAN, CONFERENCE ORGANISING COMMITTEE OF
THE 11TH INTERNATIONAL ANNUAL ACADEMIC CONFERENCE ON ACCOUNTING AND
FINANCE (ACAF), ROTN, FRANCIS CHAVWUKO OKORO**

**The 61st President, Mallam Haruna Nma Yahaya, mni, Ph.D, FCA
The Vice Chancellor, University of Maiduguri, Prof. Mohammed Laminu Mele
The ICAN President Elect, ICAN, Hajia Queensley Seghosime, mni, FCA
The 1st Deputy Vice President, ICAN, and Chairman, Technical, Research, Public Policy,
and Advocacy Committee, Dr Etofolam Osuji, mni, FCA
The 2nd Deputy Vice President, Chief Oye Akinsulire, PhD, FCA
The Immediate Past President of ICAN, Chief DCS Alaribe, FCA
The Honorary Treasurer, Mr Tajudeen Olayinka, FCA
Council Members of ICAN Here Present
The Registrar/Chief Executive of ICAN, Dr Lanre Olasunkanmi, FCA
The Lead Paper Presenter, Alhaji Mohammed Goni Alkali, Managing Director, North East
Development Commission
The Guest Speaker, Mrs Chioma Obaro, FCA
Other Members of the 11th International Academic Conference on Accounting and
Finance Sub-committee
Chairman, Local Organising Committee, Prof Adam Konto Kyari, FCA
Other Members of the Local Organising Committee
Physical and Virtual Delegates
Professional Colleagues
Ladies and Gentlemen**

1. It is my great pleasure to warmly welcome you to the 11th Annual International Academic Conference on Accounting and Finance (ACAF).
2. For over a decade, this Conference has continued to grow in strength and relevance through strategic collaborations with leading tertiary institutions across the various geopolitical zones of our country. It has become a unique platform where academia and practice meet—not in parallel, but in conversation.
3. For this 11th edition, we are particularly delighted to partner with the University of Maiduguri. We sincerely appreciate their unwavering support and commitment in hosting this Conference of significant academic value.
4. Distinguished Ladies and Gentlemen, We gather at a time when the environment within which our profession operates is steadily evolving. Globally, advances in technology, particularly in data analytics and artificial intelligence, are reshaping how financial information is processed and interpreted. At the same time, expectations around transparency, sustainability, and accountability continue to expand.
5. Closer to home, ongoing developments in tax administration and fiscal policy are also redefining the context within which accounting professionals operate, requiring not only

technical competence, but sound judgement and continuous learning. In moments such as this, the importance of platforms like ACAF becomes even more evident.

6. This Conference provides an opportunity, not just to share research, but to reflect, to question, and to better understand how knowledge can remain responsive to a changing environment. It also reminds us of a simple but enduring truth: When knowledge and practice move in the same direction, progress becomes inevitable.
7. I wish to express my sincere appreciation to the 61st President of our noble Institute and Chairman of Council, **Mallam Haruna Nma Yahaya, mni, PhD, FCA**, for the confidence reposed in us to organise this Conference.
8. I also acknowledge the 1st Deputy Vice President and Chairman of the Technical, Research, Public Policy, and Advocacy Committee, **Dr. Etofolam Osuji, mni, FCA**, whose guidance and support have been invaluable throughout the planning process.
9. My appreciation further extends to the members of the ACAF Subcommittee, the Local Organising Committee led by **Prof. Adam Kyari Konto, FCA**, and our dedicated team of reviewers under the leadership of **Prof. Opeyemi Akinniyi**. Your collective efforts have ensured both the smooth organisation of this Conference and the quality of its academic content.
10. To our Lead Paper Presenter, Guest Speaker, distinguished delegates, and participants from various institutions and organisations, I thank you for honouring us with your presence. Your participation is what gives this Conference its relevance and vitality.
11. Distinguished participants, I encourage us all to take full advantage of this platform, engage openly, share perspectives thoughtfully, and remain receptive to new ideas. Because often, it is through such engagements that insights are refined, collaborations are formed, and progress quietly begins.
12. As I conclude, I thank you once again for your presence and your contribution to the success of this Conference. I wish you a rewarding and engaging deliberation. Thank you for your kind attention.

Rotn. Francis Chavwuko Okoro, FCA
Chairman, Research Subcommittee and 11th ACAF



KEYNOTE ADDRESS AT THE 11TH ICAN ANNUAL INTERNATIONAL ACADEMIC CONFERENCE ON ACCOUNTING AND FINANCE (ACAF)

By

Prof Mohammed Mele,
The Vice Chancellor, University of Maiduguri

Theme: Universities as Engines of Accountability, Innovation, and Sustainable Development

Protocol

The President and Chairman of Council of the Institute of Chartered Accountants of Nigeria,
Distinguished Members of Council,
The Managing Director/Chief Executive Officer of the North East Development Commission,
Esteemed Colleagues from Academia and Industry,
Distinguished Guests, Ladies and Gentlemen,

Introduction: The Responsibility of Knowledge Institutions

It is with great honour and a deep sense of responsibility that I deliver this keynote address at the 11th International Academic Conference on Accounting and Finance, hosted in collaboration with the University of Maiduguri.

In environments where uncertainty is high and trust is fragile, knowledge must do more than inform, it must transform.

This gathering is not merely an academic event. It is a convergence of ideas, institutions, and responsibilities at a time when our nation, and particularly our region, requires more than knowledge. It requires knowledge that works.

The theme of this conference invites us to reflect on a fundamental question: how do we ensure that scholarship does not remain theoretical, but becomes a force that shapes policy, strengthens institutions, and improves lives?

The University in a Fragile and Recovering Region

The University of Maiduguri occupies a unique position in Nigeria's academic landscape. Situated in a region that has faced years of insurgency and socio-economic disruption, this institution has not only endured but has continued to produce knowledge, human capital, and solutions under the most challenging conditions.

This experience imposes a responsibility on us.

We cannot afford to be a university that merely teaches and certifies. We must be a university that solves problems, informs policy, and contributes directly to reconstruction and development.

A university in a fragile environment must not be a passive observer of reality, it must be an active architect of recovery.

In this sense, the university must evolve from a centre of learning into a centre of impact.

Institutional Commitment and Adaptive Leadership

Permit me to briefly acknowledge the journey of this conference.

The University of Maiduguri, in partnership with ICAN, made extensive preparations to host this conference physically, putting in place the necessary logistics, facilities, and institutional support to ensure a successful and impactful gathering.

However, following further consultations and in recognition of prevailing participation realities and institutional considerations, the conference was subsequently converted to a fully virtual format, as approved by Council.

We consider this not as a limitation, but as a demonstration of adaptive leadership and strategic flexibility. It reflects our collective commitment to preserving the quality, inclusiveness, and integrity of this important academic platform.

Accounting, Governance, and Development

The lead paper has rightly emphasized the centrality of accounting in development and security. I wish to extend that conversation by situating accounting within a broader institutional framework.

At its core, accounting is about trust.

Accounting is not merely about numbers; it is the language through which societies measure truth, enforce responsibility, and build confidence in institutions.

It is the system through which societies answer fundamental questions. Are resources used as intended? Are outcomes aligned with expectations? Can institutions be relied upon?

Without credible financial systems, development cannot be sustained. Without accountability, public trust cannot be restored. And without trust, even the most ambitious interventions will fall short of their objectives.

The Missing Link: Knowledge to System Design

One of the most persistent challenges in our development landscape is the disconnect between knowledge and implementation.

Universities produce research. Governments implement policies. Professional bodies regulate standards. Yet, these efforts often operate in silos.

What is required is a deliberate system that connects knowledge to practice.

Research must not end in journals; it must live in systems, influence decisions, and shape outcomes.

Universities must therefore move beyond producing research outputs to designing frameworks that can be adopted by institutions.

Reimagining Accounting Education

Accounting education must evolve in response to changing realities.

The modern accountant operates in an environment shaped by digital transformation, complex financial systems, global standards, and emerging security considerations.



Training must therefore go beyond technical competence. It must cultivate analytical thinking, ethical judgment, and technological capability.

Universities as Partners in Development and Security

In fragile and recovering environments, the role of universities must extend beyond traditional boundaries.

Universities must serve as partners in policy development, centres for data and analytics, hubs for innovation, and platforms for capacity building.

In collaboration with institutions such as the North East Development Commission, universities can contribute to the design of monitoring frameworks, evaluation systems, and accountability structures.

A Framework for Collaboration

To achieve this transformation, structured collaboration among key stakeholders is essential.

When academia, professional institutions, and policy actors work in alignment, the result is not incremental improvement but systemic transformation.

The Imperative of Integrity

No system, however well designed, can function effectively without integrity.

Integrity is the foundation upon which accountability systems are built.

Systems can enforce compliance, but only values can sustain credibility.

As we advance discussions on innovation and institutional reform, we must remain anchored on this principle.

The Role of the University of Maiduguri

As a host institution, the University of Maiduguri reaffirms its commitment to strengthening research that addresses real-world challenges, producing graduates equipped with practical competencies, and fostering partnerships that enhance the relevance and impact of academic work.

Conclusion: A Call to Collective Responsibility

Distinguished participants, the challenges before us are complex, but they are not insurmountable.

What is required is a shift from knowledge to application, from systems to impact, and from isolated efforts to collaborative action.

If we get accountability right, development will follow. If we get integrity right, trust will endure. And if we align knowledge with action, transformation will be inevitable.

On behalf of the University of Maiduguri, I welcome you once again and wish you fruitful deliberations. **Thank you and God bless.**

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PREFACE: BRIDGING THOUGHT AND PRACTICE IN A CHANGING WORLD

Distinguished scholars, practitioners, and partners in progress,

It is both a privilege and a profound responsibility to present this Book of Abstracts for the 11th Annual International Academic Conference on Accounting and Finance (ACAF). Within these pages lies more than a compilation of research, it is a reflection of a profession in transition, a discipline in dialogue with itself, and a community determined to shape the future rather than inherit it.

As the old adage reminds us, *“the future does not belong to those who wait, it belongs to those who prepare.”* This collection is evidence that the accounting profession, through its scholars and practitioners, is preparing with intention, rigor, and purpose.

A Conference at the Intersection of Change

The thematic architecture of this conference speaks to the defining forces of our time. From curriculum innovation to digital transformation, from sustainability and ESG to public sector accountability, the breadth of submissions demonstrates a discipline that is not static, but evolving, responsive to the demands of a complex global economy and the unique realities of emerging markets like Nigeria.

Particularly noteworthy is the strong representation of research in Sustainability, ESG, and Integrated Reporting, reflecting a growing recognition that financial performance can no longer be divorced from environmental stewardship, social responsibility, and governance integrity. The depth and diversity of contributions in this area affirm that the accounting profession is not merely measuring value, but redefining it.

Similarly, the body of work under Digital Transformation, Artificial Intelligence, and Data Analytics signals a decisive shift. Accounting is no longer just about numbers; it is about intelligence, data-driven, technology-enabled, and forward-looking. The profession is being retooled for a world where algorithms assist judgment, but do not replace it.

From Scholarship to Impact

One of the enduring aspirations of ACAF has been to bridge the historic divide between academia and practice. This year’s submissions suggest that we are not merely building a bridge, we are beginning to see traffic flow across it.

Across themes such as Ethics and Governance, Public Sector Finance, and Quality Assurance, the papers demonstrate a growing alignment between theoretical inquiry and real-world application. They address pressing national and regional challenges, from financial crime and audit quality to tax compliance, governance efficiency, and public financial management.

In other climes, it is well established that research attracts industry because it solves problems. When academic inquiry delivers value, funding follows. This collection signals that we are moving



in that direction, toward a future where research is not an academic exercise, but an economic asset.

A Reflection of Emerging Priorities

The diversity of topics, from forensic accounting and fintech to ESG disclosures and public sector reforms, reveals a profession expanding its boundaries. It also reveals a deeper truth: that accounting, at its core, is a language of accountability. And where accountability thrives, trust is built; where trust is built, economies grow.

The contributions in this volume reflect not only intellectual rigor but also a commitment to relevance. They speak to Nigeria, to Africa, and to the global community, offering insights that are both context-specific and universally applicable.

Acknowledgement of Contributions

This Book of Abstracts is the product of collective effort, the authors who dared to ask important questions, the reviewers who ensured academic integrity, and the organisers who provided a platform for this exchange of ideas.

To every contributor represented in this thematic catalogue, we say: your work matters. Because ideas, when well-formed and well-applied, have the power to transform institutions, influence policy, and shape the destiny of nations.

Closing Reflection

As you engage with these abstracts, I invite you to see them not as isolated studies, but as part of a larger conversation, a conversation about the future of accounting, the future of governance, and indeed, the future of our society.

Because in the final analysis, when knowledge meets purpose, and scholarship meets courage, transformation is not a possibility, it becomes inevitable.

Welcome to the conversation.

THEMATIC CATALOGUE OF ACCEPTED PAPERS AND AUTHORS

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2.	20	Oyibo Oghenerume	THE NEED TO REPOSITION ACCOUNTING AND FINANCE EDUCATION THROUGH CURRICULUM INNOVATION
3	43	Chituru Nkechinyere Alu, Alice Anese Shiyambola, Chidinma Janefrances Ayika, & Laura Chimuanya Njoku	CURRICULUM DEVELOPMENT IN ACCOUNTING EDUCATION AND STUDENTS' ACADEMIC PERFORMANCE IN SELECTED NIGERIAN TERTIARY INSTITUTIONS

Theme 2: Bridging Academia, Industry, and Professional Practice

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5.	3	Akunoma Onome Omena & Monday Osayande	ESG AND FINANCIAL PERFORMANCE OF LISTED FIRMS IN NIGERIA: EVIDENCE FROM MARKET-BASED MEASURES
6.	12	Yusuf Atabi Olumoh & Taofeeqoh Bisola Lawal	IMPACT OF ESG REPORTING PRACTICES AND TAX MANAGEMENT ON PERFORMANCE OF MULTINATIONAL COMPANIES IN NIGERIA
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8.	21	Atabo Okpanachi Victor, Habib Ahmed Abdullahi. & Azumi Monday Bzigu	UNLOCKING EFFICIENCY: REMOTE WORK'S ROLE IN ENHANCING ESG PERFORMANCE AND FINANCIAL RETURNS
9.	22	Eguasa, Reuben Egberanmwem	SUSTAINABILITY REPORTING, FIRM ATTRIBUTES, AND FIRM VALUE OF LISTED NON FINANCIAL

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10.	Prof Yahaya Khadijat Adenola, & Adinnu Paulina Oluchukwu, PhD
11.	Wilson Adebayo Adepiti & Dr Muyiwa Ezekiel Alade
12.	Obiamaka Adaeze Nwobu, Chukwuma Great Duru & Oyedayo Sowunmi-Oluseyi
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14.	Atanda Olabamiji, Kehinde Kayode Emmanuel, Romoke Rafiat Busari
15.	Chituru Nkechinyere Alu, Alice Anese Shiyabola, Chidinma Janefrances Ayika, & Laura Chimuanaya Njoku
16.	Alpheaus, Ogechi Eberechi & Nwankwo-Odii, Kelechi Callistus
17.	Anisulowo-Sofayo, Temitope
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19.	Muinat Wuraola Salawu & Moruff Adeyemi Salawu
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	CHIEF EXECUTIVE OFFICER COMPENSATION, WHISTLEBLOWING POLICY AND SUSTAINABILITY REPORTING PRACTICES OF QUOTED COMPANIES IN SELECTED SUB-SAHARAN AFRICAN COUNTRIES
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ABSTRACTS
11TH ANNUAL INTERNATIONAL
ACADEMIC CONFERENCE ON ACCOUNTING
AND FINANCE

Submission ID 1

SUSTAINABILITY EDUCATION AND FINANCIAL ACCOUNTABILITY IN PUBLIC UNIVERSITIES AND POLYTECHNICS IN SOUTH-WEST NIGERIA

Afolabi Ademola Joshua, Asebiode Modupe Funmilayo, Ajewole Idowu Racheal
Ekiti State Polytechnic, Isan Ekiti

Abstract

Public universities and polytechnics in Nigeria manage substantial public funds, yet concerns about financial accountability continue to attract the attention of regulators, auditors, and the public. In recent years, sustainability education has been increasingly viewed as a tool for strengthening ethical awareness, transparency, and responsible financial management in public institutions. Despite this growing interest, empirical evidence linking sustainability education to financial accountability in public higher education institutions remains limited. This study examines the relationship between sustainability education and financial accountability in public universities and polytechnics in South-West Nigeria. The study focuses on sustainability-related education and training within internal audit and audit committee structures and evaluates how this influences accountability outcomes. A secondary data approach was adopted, relying on audit reports, audit committee minutes, internal control assessments, and other publicly available institutional records. The study targets internal auditors, audit committee members, internal audit units, and audit committee secretariat staff of selected public universities and polytechnics. Data were analyzed using descriptive and inferential techniques to identify observable patterns and relationships. The findings suggest that institutions with stronger sustainability education practices demonstrate better financial accountability, evidenced by improved compliance with financial regulations, fewer recurring audit queries, and stronger internal control systems. The study contributes to public sector accounting literature by highlighting the role of sustainability education in reinforcing accountability mechanisms within higher education institutions. It recommends the formal integration of sustainability education into internal audit training and audit committee capacity-building programmes to strengthen financial accountability in public universities and polytechnics.

Submission ID 2

CORPORATE GOVERNANCE AND PERFORMANCE

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Abstract

Corporate governance goes beyond the way a company is directed and controlled to achieve high performance and accountability to stakeholders. Sound governance practices and effective processes have become essential for both national and global economic growth. When a company is managed efficiently and responsibly, it is more likely to achieve strong performance, which in turn contributes to the overall strengthening of the economy. The specific objectives of this research are to: determine the extent to which corporate governance increased organization commitment, find out how effective communication between top management and subordinates affect increase in productivity, find out the extent to which employees are involved in the board meeting of the organization. To achieve this, objectives a survey research design was employed and complemented by secondary research design. The techniques adopted in analyzing the data were regression analysis. The result indicated that corporate governance has significant effect on organizational commitment ($R = 0.324$, $R^2 = 0.105$ and a Pvalue of 0.000) It was found that effective communication between top management and subordinates had no significant effect on increase in productivity of Nigeria brewery plc, Enugu state ($R = 0.040$, $R^2 = 0.002$ and a p-value of 0.505). It was also revealed that employee involvement in board meeting has significant relationship on increase in market share. to a large extent in board meeting of the organization ($R = 0.259$, $R^2 = 0.067$ and a p-value of 0.000). It was concluded that corporate governance has significance effect on organizational performance. It was recommended that management of Coca-cola bottling company Imo State should look deep into their corporate governance practices and restructure how to implement it to ensure continuous improved organizational performance.

Keyword: corporate governance, organizational performance



Submission ID 3

ESG AND FINANCIAL PERFORMANCE OF LISTED FIRMS IN NIGERIA: EVIDENCE FROM MARKET-BASED MEASURES

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Abstract

This study investigates the relationship between ESG performance and the market-based financial performance of listed firms in Nigeria. While adopting ex post facto as the research design of the study, the study uses the panel data gathered on the firms listed at the Nigerian Exchange Group in a multi-year time frame (2015-2024). Environmental, social and governance scores were used to measure ESG performance whereas market-based indicators such as the Tobin Q, market capitalization and stock returns were used to measure financial performance. Regression methods Panel regression methods are used; these include pooled ordinary least squares, fixed effects, and random effects estimators, and the Hausman test is used to choose the model, and robust standard errors are used to overcome the possible econometric issues. The result shows that environmental and governance performance exert a positive and statistically significant influence on market-based financial outcomes, reflecting investor sensitivity to environmental risk management and corporate governance quality. Social performance exhibits a positive but relatively weaker association with firm value, consistent with the longer gestation period of social investments in emerging markets. The aggregate ESG score demonstrate a significant positive relationship with firm market value, indicating that firms with superior sustainability profiles are more favourably assessed by the Nigerian capital market. The relationships remain robust after controlling for firm size, leverage, age, and industry effects. The study among others suggest that there should be a strong support to ongoing efforts to strengthen sustainability reporting, corporate governance reforms, and ESG integration within Nigeria's capital market framework.

Keywords: ESG performance, market-based financial performance, Tobin-Q, Nigerian Exchange Group, sustainability reporting.

Submission ID 4

EFFECT OF INFORMATION COMMUNICATION TECHNOLOGY (ICT) ADOPTION ON FEDERAL TAX REVENUE GENERATION IN NIGERIA

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Abstract

This paper examines the impact of the adoption of information and communication technology (ICT) on federal tax revenue collection in Nigeria (with a focus on Company Income Tax, Federal Personal Income Tax, and Value Added Tax). The study utilises annual time-series data (1995-2024) to estimate the dynamic relationship between ICT adoption tools, TaxPro Max, electronic tax payment, Taxpayer Identification Number and electronic tax clearance certification and federal tax revenues, controlling the population growth. The appropriateness of the selected method of econometrics is supported by diagnostic and stability tests. The results indicate that the effect of ICT adoption on Company Income Tax revenue is significant, the effect of ICT adoption on Federal Personal income tax revenue is also significant and the effect of ICT adoption on Value added tax revenue is also significant. The payment systems of electronic taxes are always the most effective ICT tool in increasing compliance, efficiency, and revenue mobilisation across different types of taxes whereas other digital platforms are showing mixed impacts in implementation and institutional difficulties. As per the primary aim of the study, it can be concluded that there is a significant and positive impact of the ICT adoption on the generation of federal taxes in Nigeria. According to this conclusion, the study proposes better integration and interoperability of tax ICT platforms by the Federal Inland Revenue Service, sustained investment in digital capacity building of tax officials and taxpayers by the Federal Government, and complementary structural reforms by relevant regulatory institutions to deal with informality and enforcement gaps, to ensure that the revenue will be maintained over time based on the tax reforms due to ICT adoption.

keywords: ICT adoption, federal tax revenue, Federal Tax Revenue; Company Income Tax; Personal Income Tax; Value Added Tax.



Submission ID 5

PROFESSIONAL SKEPTICISM AND AUDITOR'S JUDGEMENT: EVIDENCE FROM A SURVEY OF PRACTICING AUDITORS IN NIGERIA

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Abstract

This paper analyzes how professional skepticism affects the judgment of the auditor among the practicing auditors of Nigeria with regard to the quality of the audit judgment and the evaluation of the audit evidence and the audit decision-making by the auditors. The quantitative survey design was adopted and primary data were gathered using structured online questionnaire that was administered to 392 practicing auditors in Nigeria. The analysis used multiple linear regression where the professional experience of the auditors was used as a control variable. Findings of the study reveal that professional skepticism positively and statistically significantly affects the quality of judgment that the auditor makes and the way the auditors assess audit evidence and arrive at a sound judgment in an audit. Based on the findings, the study concludes that auditors who have a habit of applying skeptical mind and critically assessing audit evidence are better placed to make quality and reliable audit judgments. The implications of the findings suggest that the quality of judgments and evaluation of evidence in an audit engagement can be directly enhanced by improving professional skepticism of the auditor, thus, improving the general reliability of audits. The study therefore advises audit firms to adopt a more skepticism-centered training and supervision regime and the professional bodies and regulators to strengthen the practical use of professional skepticism by ensuring professional education is continuous and the professional skepticism practiced is well supervised.

Keywords: Judgment of Quality Auditor; Audit Evidence; Audit decision-making; Practicing Auditors.



Submission ID 6

**AN EMPIRICAL ASSESSMENT OF THE EFFECT OF TECHNOLOGY INTEGRATION ON
AUDIT EFFICIENCY AND EFFECTIVENESS IN NIGERIA**

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Dahiru Ladan Kobi

Saad Abdulaziz

Auwal Abubakar

**Department of Accountancy and Taxation School of Management Studies, Abubakar
Tatari Ali Polytechnic, Bauchi State Nigeria**

Abstract

This study examines the effect of technology integration on audit efficiency and effectiveness in Nigeria, using data from the Big Four audit firms KPMG, Deloitte, PwC, and Ernst & Young between 2018 and 2022. Adopting a quantitative approach, the study utilizes Ordinary Least Squares (OLS) regression and Pearson correlation analysis, with data structured in panel format and analyzed via EViews 7.00. The results indicate a statistically significant and positive relationship between technology integration and both audit efficiency and effectiveness. The findings suggest that increased deployment of technological tools significantly improves audit outcomes. It is recommended that firms invest more in audit technology, enhance auditor training, and align with global digital audit standards. and Continuous professional development programs should be implemented to equip auditors with the necessary skills to effectively utilize advanced technological tools in their audit procedures Keywords: Technology Integration, Audit Efficiency, Audit Effectiveness, EViews, Nigeria, OLS Regression.



Submission ID 7

IMPACT OF GHOST WORKER SYNDROME ON PUBLIC SECTOR ACCOUNTABILITY IN NIGERIA

Festus Taiwo Solanke, PhD

Mrs. Kalabo Siliya, PhD

Department of Financial Accounting, College of Accounting Sciences, University of South Africa

Abstract

The study examined impact of ghost workers syndrome on public sector accountability in Nigeria that encouraged current study to check level of improvement on employees' recruitment and payroll in Nigeria. The survey research was employed for this study through questionnaire distributed to various employees from different states in Nigeria and analysis was conducted through Friedman's chi-square. The Friedman's Chi-Square results showed that chi-square statistic of 35.071 and a degree of freedom 9; the test statistics was significant at 1% level since the p-value was less than 0.000. This indicated that ghost worker syndrome affected the public sector accountability in Nigeria. It was recommended that Adoption and Enforcement of Biometric Payroll Systems, Periodic Personnel Audit and Verification, Legal Sanctions and Institutional Accountability, Capacity Building for Public Financial Managers, Strengthening Internal Controls and Promotion of Transparency and Open Government served better position to promote public accountability on ghost workers' syndrome in Nigeria.

Keywords: Employees, Remuneration, Transparency & Stewardship



Submission ID 8

IMPACT OF GOVERNMENT INTEGRATED FINANCIAL MANAGEMENT SYSTEM (GIFMIS) ON UNIVERSITY PAYMENT SYSTEM IN NIGERIA

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Festus Taiwo Solanke, PhD

Financial Accounting Department, College of Accounting Sciences, University of South Africa

Abstract

The study examined impact of Government Integrated Financial Management System on university payment system in Nigeria that arose from improper management of public funds with mindset of sustaining accountability and probity in stewardship of account. The descriptive survey research was employed for this study through questionnaire distributed and analysed through descriptive statistics (mean, percentage, and frequency distribution) and inferential statistics (chi-square tests and regression analysis). Statistical analysis is conducted using SPSS (Statistical Package for Social Sciences). The Findings showed a positive but insignificant in overall impact ($r = 0.0449$, $p = 0.769$), a negative and insignificant effect of adoption level ($r = -0.01699$, $p = 0.917$), and a positive and significant effect of staff training ($r = 0.3801$, $p = 0.001$). Therefore, study showed insignificant relationship between Government Integrated Financial Management System (GIFMIS) and university payment systems in Nigeria because it displayed low adoption levels. It was recommended that GIFMIS adoption strategies should be employed, staff training programs, improve system reliability and Infrastructure, Streamline Bureaucratic Processes, and Monitor and Evaluate GIFMIS Implementation.

Keywords: Accountability, Real time System, Remuneration & Education



Submission ID 9

OWNERSHIP CONCENTRATION AND FINANCIAL REPORTING QUALITY: THE ROLE OF INSTITUTIONAL AND FOREIGN OWNERSHIP-EVIDENCE FROM NIGERIA

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Abstract

This study examines the impact of ownership concentration measured by institutional ownership and foreign ownership and controlling for firm leverage on Financial Reporting Quality (FRQ) in Nigerian listed firms drawing on agency theory perspective. Using a quantitative research design, secondary data were collected from 56 firms listed on the Nigerian Exchange Group for the period 2015 to 2024 with 560 firm year observations. FRQ was measured using the Kothari et al. (2005) performance-matched discretionary accrual model. Regression analysis was employed to test the hypothesized relationships, along with diagnostic tests to ensure the validity and reliability of the results. Findings indicate that institutional and foreign ownership are positively and significantly associated with FRQ, suggesting that external monitoring by investors enhances transparency. Conversely, firm leverage shows a negative association with FRQ, highlighting possible inefficiencies. This study contributes to the corporate governance and financial reporting literature in emerging markets by highlighting the interactive roles of ownership configuration. It also offers policy implications for regulators, investors, and boards seeking to enhance reporting quality and corporate accountability in Nigeria.

Keywords: Institutional ownership, foreign ownership, financial reporting quality, agency theory, Nigerian listed firms.



Submission ID 10

CYBER SECURITY CURRICULUM INNOVATION IN ACCOUNTING EDUCATION

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Abstract

The increasing digitization of financial reporting, cloud accounting systems, and big data analytics has heightened the exposure of accounting information to cyber threats. This study examines the need to integrate cybersecurity education into the accounting curriculum to prepare the next generation of accountants for emerging data protection challenges. The paper explores the evolving role of accountants as custodians of sensitive financial information and evaluates the adequacy of current accounting curricula in addressing cybersecurity risks, data privacy regulations, and information systems controls. Using a conceptual and policy-oriented approach, the study identifies key cybersecurity competencies such as risk assessment, internal control design, data governance, regulatory compliance, and ethical data management that should be embedded in accounting education. The findings suggest that incorporating cybersecurity modules, practical simulations, and interdisciplinary collaboration with information technology programs will enhance students' professional readiness and strengthen organizational resilience against cyber threats. The study concludes that curriculum reform is essential to align accounting education with the realities of digital transformation and global data protection standards, thereby equipping future accountants with the knowledge and skills required in a technology-driven financial environment.

Keywords: Accounting Curriculum, Accounting Education, Cybersecurity, Digital Accounting Systems, Professional Competence.

Submission ID 11

DOES AUDIT COMMITTEE, AUDITOR INDUSTRY SPECIALIZATION AND EXTERNAL AUDITOR QUALITY INFLUENCE FINANCIAL REPORTING QUALITY? AN INTEGRATED REVIEW

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Abstract

Financial reporting quality (FRQ) remains a critical concern in developing economies, particularly in Nigeria, where weak institutional frameworks, information asymmetry, and recurring corporate governance failures undermine stakeholders' confidence in financial statements. Prior studies have examined audit committee characteristics, auditor industry specialization, and external auditor quality largely in isolation, resulting in fragmented evidence on their collective influence on FRQ. This study addresses this gap by providing an integrated conceptual review of the literature to examine whether audit committee effectiveness, auditor industry specialization, and external auditor quality jointly influence FRQ. Adopting a conceptual research design, the study synthesizes relevant theoretical and empirical literature with specific emphasis on Nigeria and other developing countries. The findings indicate that effective audit committees, industry-experienced auditors, and high-quality external audit services are individually associated with improved FRQ. More importantly, the review reveals that these mechanisms operate in a complementary manner, such that weaknesses in one may undermine the effectiveness of others. The study concludes that FRQ in Nigeria and similar developing economies is best enhanced through an integrated governance and audit framework rather than reliance on isolated control mechanisms. The paper contributes to the literature by advancing a holistic perspective on FRQ and highlighting contextual factors that shape audit effectiveness in developing countries. However, the study is limited by its reliance on secondary literature and the absence of empirical validation. Future research is therefore encouraged to empirically test the proposed relationships and interaction effects across different institutional contexts.

Keywords: Audit Committee, Auditor Industry Specialization, Corporate Governance, External Auditor Quality, Financial Reporting Quality

Submission ID 12

IMPACT OF ESG REPORTING PRACTICES AND TAX MANAGEMENT ON PERFORMANCE OF MULTINATIONAL COMPANIES IN NIGERIA

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Abstract

Over the years, many companies have continued to face persistent challenges relating to transparency, sustainability practices, and effective tax administration in developing countries, including Nigeria, which may not collectively influence corporate performance. Hence, this study examined the impact of Environmental, Social, and Governance (ESG) reporting and tax management on the performance of multinational companies in Nigeria. Specifically, assessed the influence of tax management strategies on performance, and determined the joint effect of ESG reporting and tax management on multinational firms' performance. An ex-post facto research design was adopted by this study, and the study adopted census sampling to draw a sample size from a population of 16 listed multinational companies operating in Nigeria. Secondary data were collected from firms' annual reports covering the period 2015-2025. ESG disclosure was measured using an ESG disclosure index constructed through content analysis. Panel regression analysis was employed to analyze the data collected. The findings revealed that ESG practices have a positive and significant effect on financial performance, while effective tax management strategies significantly enhance multinational companies' performance by improving compliance and reducing costs. The joint interaction of ESG reporting and tax management strategies demonstrated a stronger combined influence on corporate performance than their individual effects. The study concluded that integrating sustainability reporting with strategic tax management strengthens the financial outcomes and long-term value of multinational companies in Nigeria. The study recommended increased regulatory emphasis on standardized ESG disclosures and the adoption of transparent and efficient tax management frameworks to enhance corporate performance and accountability.

Keywords: ESG Reporting, Tax Management, Financial Performance, Multinational Companies, Nigeria
JEL Classification Codes: M41, G32, H25, Q56



Submission ID 13

DOES CORPORATE SUSTAINABILITY DISCLOSURE IMPROVE EARNINGS QUALITY? EVIDENCE FROM AN EMERGING ECONOMY

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Abstract

Despite growing regulatory pressure and stakeholder demand for corporate sustainability reporting in emerging markets such as Nigeria, there remains limited and inconclusive evidence on whether sustainability disclosures meaningfully enhance the quality of reported earnings or merely serve symbolic legitimacy purposes. Against this backdrop, this study examines the effect of sustainability disclosure on earnings quality among listed non-financial firms in Nigeria. This study adopts an ex-post facto research design using balanced panel data from 760 firm-year observations covering the period 2015–2024. Sustainability disclosure is proxied by environmental, social and governance dimensions, earnings quality is proxied by earnings predictability and earnings persistence. Preliminary analyses comprising descriptive statistics, normality tests, and correlation analysis are conducted, followed by pooled ordinary least squares estimation, multicollinearity test. To address panel data dynamics and heterogeneity, fixed and random effects regression models are estimated, with model selection guided by the Hausman specification test. The findings reveal that environmental disclosure significantly improves earnings predictability [coef. = 0.136(0.038)] but does not affect earnings persistence [coef. = 2.816(0.193)] while social and governance disclosures are more strongly associated with earnings persistence [coef. = 7.221(0.012)], [coef. = 5.753(0.020)] than predictability [coef. = -0.200(0.023), [coef. = -0.079(0.2870)]. The study concludes that sustainability disclosure improves earnings quality in a dimension-specific manner. These findings have important implications for investors, regulators, and corporate managers by highlighting the need for substantive, credible sustainability reporting frameworks. The study recommends stronger regulatory standardization of sustainability disclosure.

Keywords: Sustainability disclosure, earnings predictability, earnings persistence, heterogeneity, regulatory standardization.

Submission ID 14

ASSESSING THE EFFECT OF FORENSIC ACCOUNTING TECHNIQUES ON CYBER FRAUD PREVENTION IN NIGERIA FINTECH COMPANIES

Isioma Nwabunnu

Abstract

The rapid expansion of financial technology (FinTech) firms in Nigeria has enhanced financial inclusion and digital payment systems but has simultaneously increased exposure to sophisticated cyber fraud risks. This study examines the effect of forensic accounting techniques on cyber fraud prevention among Nigerian FinTech companies. Grounded in Fraud Triangle Theory and the Technology Acceptance Model, the study investigates the predictive influence of Computer-Assisted Auditing Tools (CAATs), digital forensic tools, and forensic investigative techniques on fraud prevention effectiveness.

Using a quantitative design, data were collected from 214 compliance officers, internal auditors, forensic accountants, and IT security professionals across selected FinTech firms. Multiple regression analysis reveals that forensic accounting techniques significantly improve cyber fraud prevention outcomes ($R^2 = 0.64$, $p < 0.01$). Specifically, CAATs demonstrate a strong positive effect on real-time fraud detection ($\beta = 0.38$, $p < 0.01$), digital forensic tools significantly enhance incident response and evidentiary quality ($\beta = 0.41$, $p < 0.01$), and forensic investigative techniques positively influence deterrence mechanisms and governance controls ($\beta = 0.29$, $p < 0.05$). The findings indicate that firms with integrated forensic frameworks report approximately 32% lower incidence of successful cyber fraud attempts compared to firms relying solely on traditional internal controls.

The study concludes that embedding forensic accounting techniques within FinTech risk management systems strengthens proactive monitoring, improves investigative capacity, and enhances institutional resilience against cyber threats. These findings extend forensic accounting literature into the digital finance domain and provide practical implications for regulators, FinTech executives, and cybersecurity policymakers seeking to reinforce fraud prevention frameworks in emerging economies.

Keywords: Forensic Accounting, CAATs, Digital Forensics, Cyber Fraud Prevention, FinTech, Nigeria

Submission ID 15

RETHINKING ACCOUNTING COMPETENCE IN THE AGE OF ARTIFICIAL INTELLIGENCE: IMPLICATIONS FOR PROFESSIONAL EDUCATION AND GOVERNANCE

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Abstract

The accounting profession and practice is being reshaped by the increased use of Artificial Intelligence in areas like algorithm-driven financial assessments, automated audit analytics, fraud detection, asset management and decision making. While existing scholarship has largely examined AI as a tool for efficiency and performance enhancement, little attention has been given to how AI redistributes professional cognition itself. This paper addresses this conceptual gap in the literature on AI in accounting by arguing that its use in accounting practice introduces a regime of delegated cognition, defined as the structured transfer of cognitive functions including decision-making, information processing, or problem framing to an AI agent, while the normative consequences and legal responsibility act remains with the human accountant. This restructuring of cognition fundamentally alters the architecture of professional competence. Adopting an interdisciplinary conceptual-analytical research design the study draws on accounting education, distributed cognition theory, behavioural decision-making, and governance theory to develop a Delegated Cognition Framework and propose a Competence Reclassification Model for AI-assisted accounting environments. It demonstrates that competence must shift beyond computational mastery towards algorithmic literacy, epistemic oversight, ethical stewardship and strategic judgement beyond automated analytics. This paper further examines the governance implications of accountability asymmetry, particularly in emerging and developing economies, where regulatory capacity and digital integration may be uneven. By reframing accounting competence beyond technical calculation to include algorithmic stewardship, the study provides a structured pathway for curriculum reform, recalibration of professional certification standards and continuous professional development (CPD) frameworks, guidance for professional accounting bodies to update regulatory and competency benchmarks for AI-assisted practice.

Keywords: Accounting Education Reform, Delegated Cognition, Professional Competence, Artificial Intelligence in Accounting.

Submission ID 16

INTEGRATED REPORTING AND FIRMS ECONOMIC PERFORMANCE IN NIGERIA

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Abstract

Integrated reporting has become a pivotal tool for firms in industries and firms have faced significant scrutiny due to their environmental impact, necessitating the integration of environmental, social and governance considerations into financial decision-making. The goal of this study is to examine the influence of integrated reporting on the economic performance of firms in Nigeria. Using the ex-post facto research design, data were extracted from 48 selected firms for 10 years and were analysed. The findings showed that integrated reporting framework adoption has a slight positive and insignificant influence on net profit margin ($Z = -1.82$; $p\text{-value of } 0.0069 > 0.005$) while integrated reporting disclosure has statistically insignificant negative influence on net profit margin ($Z = -1.80$; $p\text{-value of } 0.0072 > 0.005$) and based on this, the study concluded that integrated reporting has not been significantly integrated into the annual reporting framework of most of the firms and that integrated reporting does not significantly net profit margin (NPM) performance of firms in Nigeria. Upon this, study therefore recommends that despite the mixed regression results, the positive correlations suggest that Integrated reporting may still offer reputational and long-term financial benefits and that firms should improve Integrated reporting to meet stakeholders expectations and potentially gain market advantages and that clearer guidelines on Integrated reporting and disclosure could improve comparability and reliability thus helping investors and analysts better assess sustainability performances.

Keywords: Integrated Reporting, Sustainability, Environmental, Social, and Governance (ESG), Economic Performance, Net Profit Margin, Nigeria.



Submission ID 17

EFFECT OF AUDIT QUALITY ON TAX AGGRESSIVENESS OF LISTED TECHNOLOGY FIRMS IN NIGERIA

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Abstract

This study examined the effect of audit quality on tax aggressiveness of listed technology firms in Nigeria. Audit quality was proxied using auditor size, audit fees and audit committee independence while tax avoidance was proxied using cash effective tax rate. The study employed panel data

regression technique as a tool of analysis. The result showed that audit firm size, audit fee and audit independence have a significant positive effect on cash ETR. It is therefore recommended that regulatory authorities should ensure qualitative external audit sector to impede tax avoidance practice among firms in the ICT

Keywords: Tax aggressiveness; Cash effective tax rates; Audit quality; Technology firms

Submission ID 18:

IMPACT OF TAX INCENTIVES ON FINANCIAL PERFORMANCE OF OIL AND GAS SECTOR IN NIGERIA

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Abstract

This study examined the impact of tax incentives on the financial performance of listed oil and gas firms in Nigeria between 2015 and 2024. The research focused on Petroleum Profit Tax Incentives (PPIT), Pioneer Status Incentives (PSI), Gas Utilization Incentives (GUI), and Investment Allowances (IA), with Firm Size (FSIZE) serving as a control variable. Secondary data were

collected from the financial reports of listed oil and gas firms, and the data were analyzed using descriptive statistics, correlation, and multiple regression techniques. The findings revealed that PPIT, GUI, IA, and FSIZE exert significant positive effects on Return on Assets (ROA), indicating that these incentives enhance financial performance. GUI demonstrated the strongest influence, emphasizing the importance of gas-based policies in promoting profitability and sustainability in Nigeria's energy transition. However, PSI showed no significant effect on ROA, suggesting limited effectiveness due to restrictive eligibility and bureaucratic barriers. Diagnostic tests confirmed the robustness of the model, with no evidence of heteroskedasticity and only moderate multicollinearity. Theoretically, the study supports both agency theory and the resource-based view (RBV), demonstrating that well-designed tax incentives align managerial interests with shareholder goals and provide resources that strengthen competitive advantage. Practically, the findings highlight the need for policymakers to sustain and expand PPIT, streamline GUI implementation, and reform PSI to increase accessibility. Firms are encouraged to optimize their tax strategies to leverage incentives for long-term profitability. The study concludes that tax incentives, particularly GUI and IA, play a crucial role in enhancing the financial performance of oil and gas firms in Nigeria. It recommends targeted policy reforms to ensure inclusivity for smaller firms and suggests further research on the long-term and sector-specific impacts of tax incentives.

Keywords: Tax Incentives, Financial Performance, Petroleum Profit Tax, Gas Utilization, Investment Allowance, Pioneer Status, Oil and Gas Firms, Nigeria.



Submission ID 19:

TAX SHIELDS AND FIRM VALUE OF LISTED INDUSTRIAL FIRMS IN NIGERIA

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Abstract

This study investigates the effect of tax shields on the firm value of listed industrial firms in Nigeria over the period 2014–2023. Specifically, it examines the impact of debt tax shields, non-debt tax shields, and their combined effect (total tax shield) on firm value, measured using Tobin's Q. The study adopts an ex-post facto research design and relies on panel data generated from the audited financial statements of twelve (12) listed industrial firms. Realistic data were analyzed using Microsoft Excel, employing descriptive statistics, correlation analysis, and fixed-effect regression models. The findings reveal that both debt tax shields and non-debt tax shields have positive and statistically significant effects on firm value. However, the total tax shield, representing the combined effect of both components, exerts the most substantial influence on Tobin's Q. Control variables such as profitability and firm size show positive effects on firm value, while leverage has a negative and significant impact, indicating that excessive debt usage can reduce firm valuation despite its tax benefits. The study concludes that effective utilization of tax shields enhances firm value among listed industrial firms in Nigeria. It recommends that corporate managers should pursue balanced tax planning strategies that combine moderate debt financing with optimal use of capital allowances and depreciation. Policymakers are also encouraged to ensure a stable and transparent tax framework to support corporate investment and value creation.

Submission ID 20:

THE NEED TO REPOSITION ACCOUNTING AND FINANCE EDUCATION THROUGH CURRICULUM INNOVATION

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Abstract

In order to have some dynamism in the way things are done and in the quality of knowledge, skills, values, and attitudes that enable students of Accounting and Finance Education to participate expressively in economic and social environments of the nation, there is need to reposition the accounting and finance education programme through curriculum innovation. Accounting and finance education shape students' career opportunities in fields like finance management, taxation, auditing, etc. which reflect changes in the aspirations and needs of the society. Accounting discipline handles the systematic manner of recording personal and business financial information, and events, analyzing, interpreting, communicating and reporting financial decisions to stakeholders and other interested parties. However, as relevant as the accounting and finance education to students, firms, government, and the Nigerian society, there has been a noticeable decline in the quality of graduates being churned out from tertiary institutions in recent times. While some lay the cause of this to lack of qualified teachers/lecturers to handle the relevant courses, others have put the cause on inadequate instructional materials, among other causes. This paper, however, is of the view that the accounting and finance education curriculum being used in tertiary institutions needs to be renovated to be in line with current educational and industry standards and requirements. This is the knowledge gap that this paper seems to fill for the benefits of all stakeholders in the Nigerian accounting and finance education sector.

KEYWORDS: Curriculum, Finance, Accounting and finance education, Curriculum innovation.

Submission ID 21:

UNLOCKING EFFICIENCY: REMOTE WORK'S ROLE IN ENHANCING ESG PERFORMANCE AND FINANCIAL RETURNS

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Abstract

Environmental, social, and governance concerns over the years have become key business issues desired by investors, employees, customers, government officials and other stakeholders. The term, popularized by the acronyms ESG which roots goes back to the socially responsible investing, that started in the 1960s and 70s. Environmental, social, and governance (ESG), today is used to evaluate business performance after the United Nations emphasizes 3 main areas for companies to align their corporate governance with, these are; the Social and Environmental Responsibilities Investment in 2006, the Sustainable Development Goals (SDGs) in 2015 and the Paris Climate Change Agreement 2015. The study synthesized existing literature and theoretical frameworks with the objective to explain the concept of remote work model as it fits ESG as a unified model, in improving efficiency and improving financial return. In conclusion the study identified 3 key benefits of remote work model namely cost reduction to both the employee/employer, profit company and improved human work environment all promoting the 3 United Nations milestones under the ESG framework.

Keywords: Remote work model, environment, social, and governance, profitability and efficiency

Submission ID 22:

SUSTAINABILITY REPORTING, FIRM ATTRIBUTES, AND FIRM VALUE OF LISTED NON FINANCIAL COMPANIES IN NIGERIA

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Abstract

This study examines sustainability reporting, firm attributes and firm value of listed non-financial companies in Nigeria. It used an ex-post facto research design and longitudinal research design and secondary source of data for 41 selected sampled firms trading at the Nigeria Exchange Group which make accounts to 31st December each year. The study covers a nine year period of 2014 to 2022. The result reveals a direct relationship between sustainability reporting disclosures and firm value though the impact is insignificant with coefficient value of 0.0943 and P-value of 0.9608; firm size, and profitability have positive relationship and significant impact on firm value of listed non-financial companies in Nigeria with coefficient values of 1.8041, 0.6807, 2.4038 and P-values of 0.0011, 0.0009, 0.0000 respectively. Liquidity has no significant relationship with firm value with coefficient value of -0.0519 and P-value of 0.7210.

Key words: Sustainability reporting, firm attributes, firm value.

Submission ID 23:

CHIEF EXECUTIVE OFFICER COMPENSATION, WHISTLEBLOWING POLICY AND SUSTAINABILITY REPORTING PRACTICES OF QUOTED COMPANIES IN SELECTED SUB-SAHARAN AFRICAN COUNTRIES

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Abstract

Africa as a destination for tourists and investors calls for concerns and attentions on the sustainability reporting practices of companies within the region because of the increase in industrialization, affluence, business complexities, technological innovations and commercial activities having both positive and negative effects on the business. Thus, this study examined the impact of Chief Executive Officer (CEO) compensation and whistleblowing policy on sustainability reporting practices of quoted companies in selected Sub-Saharan African (SSA) countries. The objectives of the study were to determine the effects of CEO compensation and whistleblowing policy on sustainability reporting practices of quoted companies in Sub-Saharan African countries. The study employed stratified sampling technique and applied the Krejcie and Morgan formula to determine the sample of size of 113 companies. The data were sourced through annual reports, sustainability reports and information from the company's website from 2018 to 2023. The panel random effect estimation technique was employed for data analysis. The findings showed that CEO compensation has no significant effect on sustainability reporting practices ($\beta = 0.00369$, $p\text{-value} = 0.604$), while whistleblowing policy has a significant positive effect ($\beta = 0.0409$, $p\text{-value} < 0.05$). The study concluded that CEO compensation does not influence sustainability reporting, but whistleblowing policy does. The study recommended that companies reassess CEO compensation packages to align with sustainability goals and implement comprehensive whistleblowing policies ensuring confidentiality and protection for whistleblowers.

Keywords: CEO compensation, Whistleblowing policy, Sustainability Reporting Practices

Submission ID 24:

CARBON EMISSION ACTION DISCLOSURE AND SUSTAINABILITY REPORTING QUALITY

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Abstract

Carbon emission disclosures among listed manufacturing firms in Nigeria remain inconsistent, selective, and often lack substantive climate action information, thereby weakening transparency and stakeholder confidence. Hence, this study examines the relationship between sustainability reporting quality (SRQ) and carbon emission action disclosure (CEAD) among listed manufacturing firms in Nigeria. Anchored on Institutional Theory and the Resource-Based View, the study posits that institutional pressures stimulate disclosure practices, while firm specific resources determine the depth and credibility of reported carbon actions.

The population comprises 38 listed manufacturing firms on the Nigerian Exchange Group. Using a census sampling technique, 37 firms with complete and accessible data were selected as the final sample for ten years period to ensure adequate sectoral representation. An ex-post facto research design was employed using secondary data extracted from annual and sustainability reports. CEAD was measured through a composite index capturing carbon governance structure, emission reduction targets, and external carbon assurance. SRQ was assessed using structured content analysis aligned with internationally recognized reporting frameworks. Panel regression analysis was applied to evaluate the hypothesized relationship while controlling for firm-specific effects.

The findings reveal that sustainability reporting quality exerts a positive and statistically significant influence on CEAD. Firms with higher-quality sustainability reporting demonstrate stronger carbon governance mechanisms, clearer emission reduction commitments, and greater adoption of external carbon assurance. The study concludes that improving sustainability reporting quality enhances the credibility and substance of carbon disclosures and recommends strengthened regulatory guidance and assurance adoption to promote climate accountability in Nigeria's manufacturing sector.

Keywords: Carbon governance structure, emission reduction targets, external carbon assurance, sustainability reporting quality.



**Submission ID 25:
SUSTAINABILITY REPORTING PROCESS AND FIRM VALUE OF LISTED NIGERIAN AND
UNITED KINGDOM BANKS**

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Oyedayo Sowunmi-Oluseyi

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Abstract

The study assessed the influence of sustainability reporting process on firm value in selected Nigerian and United Kingdom money deposit banks. The study was motivated by the need to assess how the decoupling or coupling of sustainability reporting process with the actual sustainability practice influences firm value of listed Nigerian and United Kingdom money deposit banks. The study was actualized using secondary data from corporate annual reports and financial statements from 2014 to 2023. Secondary data was obtained from the top ten listed Nigerian deposit money banks and top five listed United Kingdom banks. The data was analysed using the Generalized Method of Moments (GMM) and Difference in Difference. Results showed a significant relationship between the presence of a board committee on sustainability and the firm value of the listed banks. Sustainability framework has a significant effect on the firm value of the selected banks. The study finds that the absence of decoupling in the sustainability reporting process influences firm value of Nigerian and United Kingdom banks. Based on the findings, it is recommended that listed banks engage in eliminating decoupling between sustainability reporting process and actual sustainability practices to maximize firm value. The policy implications of the study lie in its ability to influence bank and stock market regulators towards acceptable sustainable modes of behavior.



Submission ID 26:

CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL PERFORMANCE OF LISTED NIGERIAN DEPOSIT MONEY BANKS

Obiamaka Adaeze Nwobu

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Joseph Uche Azubike

Orighomisan Awala

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Abstract

The study assesses the influence of corporate social responsibility on the financial performance of listed Nigerian deposit money banks. Due to the co-existence of businesses and societies in a manner that does not absolutely focus on profit-maximising corporate endeavours, corporate social responsibility is one of the contributory factors in promoting financial performance in terms of profit or loss of banks. The sample size of the study consists of eleven listed deposit money banks in Nigeria. Secondary data is obtained from the corporate annual reports of eleven deposit money banks in Nigeria. The data is analysed using Panel Data regression analysis. The results of the study show that corporate social responsibility is not statistically significant in influencing return on assets of Nigerian deposit money banks from 2016 to 2024. The study recommends that companies should report quantitative corporate social responsibility information that can improve banks' financial performance. The policy implications of the study are to bank regulators who can use regulated corporate social responsibility initiatives to ensure that banks do not greenwash CSR activities in their corporate communication media.

Submission ID 27:

DIGITISED ACCOUNTING SYSTEM AND MANAGERIAL EFFICIENCY: EVIDENCE FROM LISTED CAPITAL-GOODS PRODUCING FIRMS IN NIGERIA

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Abstract

This study examined the effect of digitised accounting systems on managerial efficiency among listed capital-goods producing firms in Nigeria. Specifically, it investigated how accounting software cost influences return on assets while controlling for firm size. The study adopted an ex-post facto research design and covered a population of thirteen industrial goods firms listed on the Nigerian Exchange Group as of December 31, 2024, from which nine firms were purposively selected based on data availability between 2015 and 2024. Secondary data were obtained from the audited annual financial statements of the sampled firms. Descriptive statistics and diagnostic tests were conducted, while the hypothesis was tested using Panel Estimated Generalised Least Squares with Cross-Section Seemingly Unrelated Regression to correct for heteroskedasticity and cross-sectional dependence. The findings indicated that: digitised accounting system has a positive and significant effect on managerial efficiency ($\beta = 0.005840$, $p = 0.000$), indicating that higher investment in digitised accounting systems improves ROA. In conclusion, the integration of technology into core accounting functions can strengthen organizational capacity to respond to operational and strategic challenges, particularly in complex, asset-intensive environments. The study recommended that management of listed capital-goods producing firms should increase their investment in reliable and scalable accounting software. This will ensure that managers have access to accurate, timely, and comprehensive financial information, enabling them to make more informed decisions and enhance the efficient use of firm assets, ultimately improving return on assets.

Keywords: Digitised Accounting System, Managerial Efficiency, Capital-Goods Producing Firms

Submission ID 28:

ESG REPORTING QUALITY AND REAL EARNINGS MANIPULATION: INSIGHTS FROM SUB-SAHARAN AFRICAN FIRMS

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Abstract

This study examines how ESG reporting quality is related to real earnings manipulation among companies in sub-Saharan Africa. While ESG disclosures are increasingly viewed as a signal of transparency and responsible governance, their role in constraining opportunistic managerial behaviour in emerging markets remains underexplored. The study employs a panel dataset of publicly listed firms in selected countries in the Sub-Saharan Africa region to build an index of the quality of ESG reporting on disclosure depth, consistency, and alignment with international reporting standards for ten years from 2015 to 2024. Abnormal operational activities are proxies, which include cash flow deviation, discretionary expenses, and cost of production as the proxies of real earnings manipulation. The results suggest that the better the quality of ESG reporting, the lower the occurrence of real earnings manipulation, which is why the quality of sustainable disclosure is identified to be strongly connected to avoiding managerial incentives to distort operational decisions through monitoring. Also, the findings indicate that the inhibiting effect of ESG reporting is more firm with high institutional ownership and good governance structures. The research is a valuable addition to the body of the literature concerning ESG and financial reporting quality by bringing evidence based on the underrepresented regional setting. The results have significant implications for regulators, investors, and policymakers aiming to enhance transparency and induce sustainable corporate practices in the emerging markets.

Keywords: ESG reporting quality, real earnings management, corporate transparency, emerging markets, sub-Saharan Africa

Submission ID 29:

SUSTAINABILITY REPORTING QUALITY AND SHAREHOLDERS INVESTMENT DECISION OF LISTED MULTINATIONAL FIRMS IN NIGERIA: THE MODERATING ROLE OF FOREIGN OWNERSHIP

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Romoke Rafiat Busari

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Abstract

The growing demand for transparent corporate accountability has intensified scholarly and policy interest in how sustainability reporting influences capital market outcomes, particularly in emerging economies characterized by ownership concentration and information asymmetry. This study investigates the effect of sustainability reporting quality on shareholders' investment decisions among listed multinational firms in Nigeria, with particular emphasis on the moderating role of foreign ownership. Drawing on signaling theory and agency theory, the study argues that high-quality sustainability disclosures reduce information asymmetry, enhance credibility, and shape investors' valuation and dividend expectations. Using a balanced panel dataset covering 2015–2024, the analysis employs fixed effects and random effects estimators to examine the relationship between sustainability reporting quality and two market-based proxies of shareholders' investment decision: price-to-earnings ratio and dividend per share. Firm size, leverage, and profitability are incorporated as control variables to isolate firm-specific financial characteristics that may influence valuation and payout dynamics. The findings reveal that sustainability reporting quality exerts a statistically significant and economically meaningful influence on both valuation multiples and dividend policy, suggesting that Nigerian capital market participants increasingly price non-financial information into investment decisions. Furthermore, foreign ownership strengthens the relationship, indicating that foreign investors serve as governance catalysts that amplify the informational value of sustainability disclosures. The results remain robust across alternative model specifications and diagnostic tests. This study contributes to the emerging literature on sustainability disclosure in African capital markets by providing firm-level evidence from multinational corporations operating in Nigeria. The findings offer practical implications for corporate managers, regulators, and investors by highlighting the strategic importance of credible sustainability reporting in attracting long-term capital and enhancing shareholder value within frontier market settings.

Keywords: Sustainability Reporting Quality; Shareholders' Investment Decision; Foreign Ownership; Price-to-Earnings Ratio; Dividend per Share; Emerging Markets



Submission ID 30:
ENVIRONMENTAL, SOCIAL AND GOVERNANCE PRACTICES AND FINANCIAL PERFORMANCE OF LISTED MANUFACTURING COMPANIES IN NIGERIA

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Abstract

Financial performance remains a key indicator of organisational success, while Environmental, Social and Governance (ESG) practices are increasingly recognised as drivers of corporate sustainability and value creation. However, many manufacturing companies in Nigeria pay limited attention to ESG considerations when evaluating financial outcomes despite the growing global emphasis on sustainable business practices. This study examined the effect of ESG on the financial performance of selected listed manufacturing companies in Nigeria. Specifically, it investigated the effect of ESG on return on assets (ROA), return on equity (ROE), return on capital employed (ROCE), and net profit margin (NPM). An ex-post facto research design was adopted using secondary data. The population comprised sixty (60) manufacturing companies listed on the Nigerian Exchange Group, from which ten (10) firms were selected. Data were obtained from annual reports covering 2014–2023 and analysed using panel regression techniques. The findings revealed that ESG practices have limited and inconsistent effects on financial performance. ESG significantly influences ROA and ROE ($p < 0.05$), but has no significant effect on ROCE and NPM ($p > 0.05$). The study concludes that ESG practices do not uniformly translate into improved financial performance, although employee compensation may enhance shareholder returns. It recommended that manufacturing companies prioritize energy efficiency and productivity-driven human capital investment to improve long-term financial outcomes and strengthen investor confidence. This study contributes to the existing literature by demonstrating that ESG constructs, especially, employee salary, have diverse effects on financial performance parameters.

Keywords: ESG, energy consumption, employee salary, financial performance, listed manufacturing companies, Nigeria

Submission ID 31:

ROBOTIC PROCESS AUTOMATION AND ACCOUNTING PRACTICES IN NIGERIA

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Abstract

The rapid technological advancements in the accounting profession have seen significant growth in recent years, becoming more prominent than ever. The world has entered a new phase where the automation of accounting processes is emerging as a pivotal concept poised to transform the field. This research into the impact of Robotic Process Automation (RPA) on accounting practices is crucial in the 21st century, as it sheds light on how these advancements are reshaping the profession and the implications for accountants and their work processes. This study investigates the impact of Robotic Process Automation (RPA) on accounting practices in Nigeria, addressing a significant research gap in the context of the Nigerian accounting landscape. Utilizing a descriptive survey research design, data were collected from 248 accounting professionals across 8 major firms-the Big Four accounting firms and 4 randomly selected firms in Nigeria. The research focused on three independent variables: task automation level, algorithm complexity, and data processing capability, and their effects on the dependent variable, accounting practices. The findings revealed that RPA significantly enhances efficiency, accuracy, and timeliness in accounting processes, while also transforming traditional roles of accountants towards more strategic functions. The study employed multiple linear regression analysis to validate the hypotheses, which demonstrate that higher levels of task automation and sophisticated algorithms positively influence accounting practices. Accounting practitioners were encouraged to invest more in RPA technologies and provide more support for workforce upskilling to adapt to the evolving technological landscape.

Submission ID 32:

ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) DISCLOSURE AND CORPORATE PERFORMANCE OF LISTED NIGERIAN OIL AND GAS FIRMS

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Abstract

This study investigates the effect of Environmental, Social, and Governance (ESG) disclosure on the corporate performance of listed oil and gas firms, with Return on Equity as the performance proxy. An ex post facto research design is adopted, using a balanced panel dataset of six listed firms over a ten-year period (2015–2024). ESG disclosure is measured through composite indices of Environmental Disclosure Index, Social Disclosure Index, and Governance Disclosure Index, constructed via content analysis of firms' annual reports. Descriptive statistics indicate moderate ESG disclosure levels across firms, alongside noticeable fluctuations in ROE over time. Correlation analysis reveals weak linear relationships among ESG components and between ESG disclosure and ROE, suggesting limited short-term associations. Panel unit root test results confirm that all variables are stationary at level, satisfying the requirements for panel regression estimation. The study employs panel regression analysis using the random effects estimator, as supported by the Hausman specification test. Empirical findings show that ESG disclosure does not exert a statistically significant effect on ROE during the study period. While governance disclosure records a positive coefficient, environmental and social disclosures exhibit negative coefficients; however, none are statistically significant. The model's low explanatory power implies that variations in ROE are largely driven by factors outside ESG disclosure practices. The study recommends that firms move beyond compliance-oriented ESG reporting and embed ESG initiatives into core business strategies. Regulators should strengthen ESG reporting frameworks to enhance disclosure quality, while investors should assess ESG information alongside conventional financial indicators.

Submission ID 33:

DIGITAL TRANSFORMATION IN TAX ADMINISTRATION: FOCUS ON JIGAWA STATE TAX REVENUE PERFORMANCE

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Abstract

The persistent tax deficit of Jigawa state, poor tax revenue growth, overreliance on federal allocations and borrowed financing expose the vulnerability of the state which necessitate the need of leveraging digital transformation to improve the state's internal revenue performance. In this regard, this study was conducted to examine how the state's tax revenue performance is influenced by digital technologies. Specifically, the study assessed the influence of AI technology, e-filing and e-registration on revenue performance of Jigawa state. The population of the study is 371 official staff of Jigawa state Internal Revenue Services (JIRS) out of which the sample of 192 staff were computed using Taro Yamane formula and selected using convenience sampling technique. The study collects primary data using self-administered questionnaire and analyzed it with Partial Least Square Structural Equation Modeling (PLS-SEM) via SmartPLS software. The finding revealed that AI technology, e-filing and e-registration all have significant positive influence on tax revenue performance in Jigawa state. In view of the result, it is recommended that state executive council should develop operational guidelines for digital tax administration and enact laws that guide the implementation of digitalized policies in the state tax system. Equally, JIRS should introduce specialized courses for AI-based tax administration procedures so as to strengthen capacity building for tax officials. There is also need to develop and strengthen the use of mobile friendly application to provide digital tax service centers across all local government areas of the state so as to improve the accessibility of e-filing platforms especially in the rural areas. Lastly, the study suggests the need to include electronic tax registration in business registration procedure as well as national identity system so as to reduce tax evasion and strengthens compliance monitoring mechanisms in the state.

Keywords: Digital Transformation; Tax Revenue Performance; Artificial Intelligence; E-filing; E-Registration.

Submission ID 34:

ARTICLE TOPIC: INFLUENCE OF ESG DISCLOSURE AND BOARD CHARACTERISTICS ON FINANCIAL PERFORMANCE OF LISTED MANUFACTURING FIRMS IN NIGERIA.

Anisulowo-Sofayo Temitope

Abstract

Purpose: Listed manufacturing firms, given their significant environmental footprint and large workforces, are under heightened pressure to communicate ESG-related information in annual reports and also maintaining their board attributes. This paper, therefore, examine the effect of ESG disclosures and board characteristics on financial performance of listed manufacturing firms in Nigeria.

Methodology: Ex-post-facto design was adopted with the study population covering 20 selected manufacturing firms in Nigeria with financial statements covering the period of 10years from 2015 to 2025. This makes a total of two hundred (200) observations that were applied in the panel data analysis. Content analysis was employed in the study as the primary method of data analysis. Content analysis was considered appropriate because ESG disclosure information is largely qualitative in nature and is disclosed voluntarily in corporate annual reports.

Findings: The result of the analysis revealed that ESG disclosure has a positive and significant impact on company financial performance. However, analysis did not find sufficient evidence to support the role of board characteristics as a moderating variable in the relationship between ESG and financial performance.

Research limitations/implications: Restrictions point to the limitations that analysts experience when conducting research. When analyzing the effect of ESG disclosures and board characteristics on financial performance of listed manufacturing firms in Nigeria, the analyst experiences some limitations in this consideration, such as limited test measurement, etc.

Originality/Value: No research was found regarding ESG disclosures and board characteristics and investment and financial performance in Nigeria during the time period of 2026.

Recommendations: Based on these findings, the study recommended that regulatory authorities in Africa promote optimal board attributes through strategic inclusion policies. Country-specific governance frameworks should incorporate sustainability metrics, while firms are encouraged to adopt ESG disclosure practices that go beyond compliance and contribute to long-term value creation.

Keywords: ESG disclosures and board characteristics, financial performance

Submission ID 35:

EFFECT OF FORENSIC ACCOUNTING PRACTICES ON FINANCIAL CRIME DETECTION AND PREVENTION: EVIDENCE FROM NIGERIA

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Abstract

This study examines the effect of forensic accounting practices on financial crime detection and prevention in Nigeria, with specific focus on financial profiling, network analysis, whistleblower analysis, and asset tracing. The study adopts a quantitative research design and uses a structured survey questionnaire to collect primary data from forensic-certified accountants working within the Economic and Financial Crimes Commission (EFCC) and related agencies. A census sampling approach was employed, resulting in 130 valid responses. Data were analyzed using descriptive statistics, correlation analysis, and multiple regression techniques. The findings show that forensic accounting practices significantly enhance financial crime detection effectiveness. Asset tracing emerged as the strongest predictor, indicating that recovering illicit proceeds plays a critical deterrent role. Financial profiling and network analysis also showed significant positive effects by improving the identification of suspicious transactions and uncovering hidden criminal networks. However, whistleblower analysis was found to have an insignificant effect, suggesting that weak legal protection and fear of retaliation limit its effectiveness in Nigeria. The study concludes that forensic accounting practices are essential tools for strengthening financial crime detection and prevention. It recommended that government should review their whistleblower frameworks to improve anonymity protections, awareness campaigns, trust-building measures, and incentives to encourage accurate and timely reporting.

Keywords: Forensic accounting; Financial crime detection; Financial profiling, Asset tracing, Whistleblowing; Network analysis.

Submission ID 36:

EFFECT OF FORENSIC ACCOUNTING PRACTICES ON FINANCIAL CRIME DETECTION AND PREVENTION: EVIDENCE FROM NIGERIA

Nwodimkpa Given Igochukwu

Abstract

Financial crime poses a persistent and significant challenge to Nigeria's public sector, eroding institutional effectiveness, economic development, and public trust. Expert witness services (EWS) have increasingly become critical in addressing this challenge by providing specialized technical expertise, interpreting complex financial evidence, and supporting judicial decision-making in financial crime prosecutions. This study examines the relationship between EWS and financial crime prosecution effectiveness in Nigeria, with particular focus on three measures: recovery of misappropriated funds and assets, conviction rates, and the quality of evidence presentation in court. Adopting a quantitative explanatory research design, the study collected data from legal officers, forensic accountants, prosecutors, and judicial officers using structured questionnaires, semi-structured interviews, and secondary data from the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), and Federal High Courts. Data were analyzed using descriptive statistics, Pearson correlation, and multiple regression analysis at a 5% significance level. Results indicate that EWS significantly enhances the recovery of misappropriated funds, improves conviction rates, and contributes to clearer, more reliable presentation of financial evidence, with regression analyses confirming a strong positive effect of EWS on prosecution effectiveness. The findings underscore that incorporating expert witness services into financial crime investigations strengthens judicial outcomes, promotes accountability, and enhances public confidence in the justice system. The study recommends formal integration of expert witnesses into public sector investigations, provision of modern forensic tools and training, and the establishment of procedural safeguards to ensure consistent, credible, and ethically grounded use of forensic evidence in Nigerian courts.

Keywords: Expert witness services, financial crime, prosecution effectiveness, Nigeria, public sector

Submission ID 37:
EMBEDDING ARTIFICIAL INTELLIGENCE IN ACCOUNTING AND FINANCIAL ROUTINES

Quadri Adebayo H.

Abstract

Artificial intelligence (AI), and in particular generative AI (GenAI), is transforming accounting systems with a speed and scope that rivals past technological revolutions such as electricity and the internet. AI reshapes how information is generated, transmitted, and consumed. Unlike earlier technologies, AI differs in its ability to autonomously process information, interact via natural language, and adapt its decision making through learning.

In finance and accounting, a sector fundamentally grounded in the production and use of information, these capabilities are especially disruptive. AI technologies are no longer ancillary – they are moving into the core of financial and accounting intermediation, asset management, payment systems, and regulatory oversight. Firms are starting to deploy GenAI in various capacities, and most expect its use to intensify. The core questions that motivate this report are therefore not whether AI will alter financial and accounting systems, but how, in which directions, and with what implications for financial stability, competition, and policy design.

The incorporation of AI into finance and accounting is redefining roles, information structures, and institutional dynamics. With AI, financial decisions that once relied on human judgement, such as creditworthiness assessments, order execution, and even supervisory analysis, are increasingly being shaped or made by algorithms that continuously learn and update based on high-dimensional data. This change is not only about speed or automation; it is about the qualitative transformation of decision-making, incentive alignments, and risk transmission channels within the financial and accounting system. It also creates new forms of dependence – on software, data infrastructure, and external service providers – that are reshaping the architecture of financial institutions and markets.

Crucially, the gains promised by AI – greater efficiency, broader access, better forecasting – are not evenly distributed and may come at the cost of new fragilities. The opacity of AI models raises challenges for accountability and governance; the ability of dominant firms to harness AI at scale threatens competition and inclusion; and the homogeneity of model design may amplify systemic shocks. These concerns are particularly acute in finance, where error propagation, behavioural correlation, and expectation sensitivity are central features of market dynamics. As with past innovations, AI may solve some longstanding problems while simultaneously generating novel externalities and vulnerabilities.

Drawing on recent academic research and empirical evidence, the paper will examine the fundamental transformations induced by AI and the policy challenges they raise. It is centered around three main themes: (1) the use of AI in financial and accounting intermediation, central banking and policy, and regulatory challenges; (2) the implications of data abundance and algorithmic trading for financial markets; and (3) the effects of AI on corporate finance, contracting, and governance. Across these domains, the paper will emphasize that while AI has the potential to improve efficiency, inclusion, and resilience, it also poses new vulnerabilities that call for adaptive regulatory responses

Submission ID 38:

EFFECT OF RELIGIOSITY AND CULTURE ON PERSONAL INCOME TAX EVASION IN NIGERIA

Samuel Dazum

Abstract

Tax evasion remains a persistent challenge for governments that rely on taxation to finance public expenditure, particularly in developing economies such as Nigeria where informal sector activities are widespread. While prior studies on tax compliance have largely emphasized economic deterrence factors such as penalties and audit probability, limited attention has been given to the role of socio-cultural determinants especially religiosity and cultural norms in shaping taxpayers' behaviour among Small and Medium Enterprises (SMEs). Drawing on insights from the Theory of Planned Behavior and Social Norm Theory, this study examines how religiosity and cultural values influence personal income tax evasion among SME operators. A descriptive survey design was adopted using a population of 2,180 SME operators in Jos South Local Government Area of Plateau State, with a sample size of 157 selected through simple random sampling. Primary data were collected using a structured five-point Likert scale questionnaire, and the hypotheses were tested using multiple regression analysis. The findings reveal that religiosity and cultural norms significantly influence personal income tax evasion behaviour among SMEs. The study contributes to the growing behavioural taxation literature by highlighting the importance of socio-cultural factors in tax compliance within emerging economies. It further provides policy insights for tax authorities and accounting professionals to integrate faith-based and culturally sensitive taxpayer education strategies to improve voluntary compliance and strengthen sustainable public revenue systems.

Keyword: Religiosity, Culture, Tax Evasion, SMEs

Submission ID 39:

CORPORATE GOVERNANCE MECHANISMS AND SUSTAINABILITY REPORTING OF LISTED MANUFACTURING FIRMS IN NIGERIA

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Abstract

This study examined corporate governance mechanisms and sustainability reporting practices of listed manufacturing firms in Nigeria. The study adopted a correlational and causal research design, the study analyzed secondary data from the annual financial statements and sustainability reports of 27 manufacturing firms listed on the Nigerian Exchange Group (NGX) over a fifteen-year period (2010–2024). Descriptive statistics were employed to summarize the characteristics of the variables, while Pearson correlation analysis was used to assess the strength and direction of associations among them. For inferential analysis, the system Generalized Method of Moments (GMM) estimator was applied to account for endogeneity, firm-specific effects and dynamic persistence. The study found that board director nationality has a significant positive effect on sustainability reporting, suggesting that internationally diverse boards enhance ESG disclosure practices. In contrast, board director reputational capital did not significantly influence sustainability reporting. The findings underscore the importance of diverse and internationally experienced boards in promoting transparency and accountability in sustainability reporting among manufacturing firms in Nigeria. This paper also contributes to existing knowledge in the field of sustainability reporting by looking at manufacturing firms in Nigeria. Based on these results, the study recommends that firms encourage board nationality diversity and establish structured ESG governance frameworks to enhance the quality and credibility of sustainability reporting.

Keywords: Corporate Governance, Board Director Nationality, Reputational Capital, Sustainability Reporting, Manufacturing Firms, Nigeria

Submission ID 40:

CORPORATE SUSTAINABILITY AND SUSTAINABLE DEVELOPMENT IN SELECTED SUB-SAHARAN AFRICAN COUNTRIES

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Moruff Adeyemi Salawu

Abstract

Sustainable development is a critical global issue addressed to the entire society including listed firms. This study determined the effect of listed organisations corporate sustainability on sustainable development in Sub-Saharan Africa with particular focus on Nigeria, Kenya and South Africa. The study is anchored on the stakeholder and sustainable development theories. Employing the ex-post facto research design, relevant secondary data were collected from audited published annual reports of sampled organisations, World Bank database and the sustainable development solutions network. The population of the study is 526 organisations listed on the stock exchange markets of Nigeria, Kenya and South Africa as at 31st December, 2024. Using a purposive sampling technique, 313 listed organisations from these countries which had available data for the study period (2016-2023) were selected. Descriptive statistics, anova and nonlinear auto regressive distributed lag (NARDL) models were utilized to answer the research questions and test the formulated hypotheses. Findings from the study revealed that there is a significant level of difference in corporate sustainability of listed organisations within selected Sub-Saharan African countries. The corporate sustainability measures were found to have a significant effect on sustainable development in the countries and firm industry was found to significantly affect sustainable development in selected Sub-Saharan African countries. The study concluded that listed firms contribute significantly to sustainable development through sustainability activities and recommended that regulatory authorities should advocate for improved corporate sustainability initiatives.

Keywords: Corporate Sustainability; Listed Organisations; Sub-Saharan African countries; Sustainable development



Submission ID 41:

CORPORATE SOCIAL RESPONSIBILITY MECHANISM AS MEDIATOR BETWEEN DIAGNOSTIC/INTERACTIVE MANAGEMENT CONTROL SYSTEMS AND PERFORMANCE OF NIGERIAN MANUFACTURING COMPANIES

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Abstract

The purpose of this study was to investigate the relationships between MCS, CSR and CP in Nigerian manufacturing entities. This study was guided by Resource-Based View (RBV) and Shareholder Theory. It therefore examined the effect of including CSR in the formal MCS on the financial and non-financial corporate performance. This study adopted a cross-sectional survey design and data was obtained from 211 large manufacturing entities that were selected randomly from the database of Manufacturers Association of Nigeria. The data was analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM) in SmartPLS 3.3.9. MCS formally on diagnostic control and interactive control was found to be positively and significantly related to CSR and to both financial and non-financial performance indicators. CSR was also found to be positively related to corporate performance. This implies that social responsibility activities that form part of a management system enhance firm performance. Our findings are in accordance with the Resource-Based View (RBV) of the firm that companies hinged on intangible organisational capabilities, such as integrated control and sustainability practices, which can form strategic resources that enhance firm performance. In addition, our findings are in accordance with Shareholder Theory. This is because CSR practices that form part of a management system are consistent with shareholder value maximisation. This study contributes to the literature on accounting and management control systems (MCS) by investigating the MCS–CSR–performance relationships using survey data derived from an emerging economy context (Nigeria) where there is a dearth of MCS–CSR studies. The study offers a number of implications for managers interested in designing MCS that enables sustainable firm performance. It calls for further research studies, in particular longitudinal studies and mixed-method approach, in order to test the temporal ordering of MCS–CSR–performance relationships and gain a deeper understanding of management's practices towards designing MCS in emerging markets (EMs).

Keywords: management control systems, corporate social responsibility, financial performance, nonfinancial performance, Nigeria, structural equation modelling

Submission ID 42:

DIGITAL TRANSFORMATION AND MATURITY IN YOUTH-LED MICRO, SMALL, AND MEDIUM ENTERPRISES IN NIGERIA: A STUDY OF THE HEALTH, ENERGY, ENVIRONMENT, AND SUSTAINABILITY SECTORS IN NIGERIA

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Abstract

Globalization has influenced the business world generally affecting the internal and the external business environment. This has been made possible as a result of continuous technological advancement that has helped simplify the way things are done. Technological advancement has led to a call for digitalization of the business world. Youths who are the major players in technological advancement have been encouraged to embrace digitalization for business development. This study examined the level of digital maturity in youth-led SMEs in Nigeria sampling 125 respondents using a quantitative survey approach targeted at youth-led MSMEs (owner/manager aged 15–35) in the health, energy, and environment & sustainability sectors. A validated composite Digital Maturity Score was computed from Likert-scale items assessing strategy, technology adoption, skills, data use, and customer engagement. Data were analyzed using descriptive statistics, one-sample Wilcoxon signed rank test and Kruskal-Wallis test with Dunn's post-hoc where applicable. The results confirm that the true median digital maturity is statistically significantly lower than the benchmark of 4, indicating that, on average, the sampled enterprises have not yet reached the expected high level of digital maturity, also, there is no statistically significant difference in digital maturity scores across the three sampled sectors:

Keywords: Digital Transformation, Digital Maturity, SMEs

Submission ID 43:

AN EVALUATION OF THE EFFECTS OF FINANCIAL TECHNOLOGY ON MONETARY POLICY IN NIGERIA AND SOUTH AFRICA

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Ayodotun Dipo Kayode

Ayobami Babatunde Owolabi

Abstract

Fintech contributes towards the effectiveness of monetary policies of the central bank in an economy by augmenting financial services. However, despite the growth of fintech over the years, the African continent is still characterized by low integration of financial technology and ineffective monetary policies. This study examined the short- and long-run effects of financial technology on monetary policy effectiveness in Nigeria and South Africa. Fintech was disaggregated into individuals using the internet (IUI), automated teller machines (ATM), and secure internet servers (SIS), while monetary policy effectiveness is measured using broad money (BMM). The data used were time series that covered two countries (Nigeria and South Africa) from 2000 to 2023 and were obtained from the World Bank database. The augmented DickeyFuller test was used for the unit root test, and the ARDL model was used for the estimation. The ARDL result for Nigeria reveals that the log of ATM, the log of internet usage, and secure internet servers influence monetary policy effectiveness in a positive way. Similarly, in South Africa, ATMs and secure internet servers positively affect monetary policy, while internet usage is negative and insignificant. Given the outcome, the study recommends that policies of the government should be directed towards improving the existing financial technologies in order to improve their effectiveness towards monetary policies. Secondly, effective monetary policy measures should be put in place by the central bank and policymakers to integrate and broaden financial technologies in a wider spectrum to enhance more efficiency.

Keyword: Fintech, monetary policy, Autoregressive distributed lag model, ATM, Broad money



Submission ID 44:

CURRICULUM DEVELOPMENT IN ACCOUNTING EDUCATION AND STUDENTS' ACADEMIC PERFORMANCE IN SELECTED NIGERIAN TERTIARY INSTITUTIONS

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Abstract

Accounting curriculum plays a critical role in shaping the quality of accounting education and influencing students' academic performance in tertiary institutions. However, accounting is often perceived as a challenging course of study, which contributes to low pass rates among students. This study examined the effect of accounting curriculum development on undergraduate students' academic performance in selected Nigerian tertiary institutions. A survey research design was adopted. The population comprised accounting students and academic staff from both private and public institutions. A sample of 314 purposively selected participants from one private and one public institution was determined using the Yamane formula. Data were collected using a structured questionnaire whose validity and reliability were confirmed through Cronbach's alpha coefficient. Descriptive and inferential statistical methods were used for data analysis. The findings revealed that curriculum development had no significant effect on students' grade point averages and examination/test scores, as the p-values of the F-statistics exceeded the 5% significance level. However, curriculum development had a significant effect on the critical thinking skills of undergraduate accounting students, with a p-value below the 5% level. The study therefore concludes that although curriculum development may not significantly influence students' grades, it plays an important role in enhancing critical thinking skills in accounting education. It is recommended that policymakers and curriculum developers in tertiary institutions regularly review and update accounting curricula to align with industry standards, adopt diverse teaching approaches, promote critical thinking development, and support continuous faculty development to improve the quality and relevance of accounting education.

Key words: Academic performance, accounting education, critical thinking skills, curriculum development, Nigeria, tertiary institutions.

Submission ID 45:

DATA ANALYTICS AND PERFORMANCE MANAGEMENT OF LISTED CONSUMER GOODS MANUFACTURING FIRMS IN NIGERIA

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Abstract

Data analytics refers to the use of advanced analytical techniques to extract actionable insights from raw data, enabling organizations to improve decision-making and performance. The study investigated the effect of data analytics on performance management proxy with Make or Buy Decision (MBD) and Special Order Decision (SOD) of listed consumer goods manufacturing firm in Nigeria. The study adopted survey research design. Population of the study consisted of 21 consumer goods manufacturing firm listed by Nigerian exchange market (NGX) as at 30th August 2025. Purposive sampling technique was used to select 10 listed consumer goods manufacturing firm among the three sub sectors. Data were obtained from the structured questionnaire. Validity and reliability of data were premised on pilot test with a Cronbach Alpha of 0.90. Data were analyzed using regression analysis. The findings of the study revealed that data analytics had significant effect on MBD (Adj $R^2=0.746$, $F(3,69) = 316.8$, $P= 0.000<0.05$) and SOD (Adj $R^2=0.757$, $F(3,69) = 334.65$, $P= 0.000<0.05$). The study concluded that data analytics influenced the decision making on performance management of listed oil and gas companies in Nigeria. It recommended that firms should integrate data analytics into all decision-making processes related to performance management.

Keywords: Data analytics; Decision Making, Make or Buy Decision; Performance Management; Special Order Decision.

Submission ID 46:

BEYOND THE SUSTAINABILITY BINARY: NAVIGATING THE HIERARCHY OF VALUE CREATION, THE GOVERNANCE–EFFICIENCY PARADOX, AND ABSORPTIVE CAPACITY THRESHOLDS

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Abstract

Extractive firms in Sub-Saharan Africa face strict environmental regulation, weak governance, and social expectations, yet evidence on how ESG translates to value creation in resource-dependent markets remains limited. This study examines how, when, and under what conditions sustainability drives firm value, viewing ESG as strategic choices. Drawing on legitimacy and agency theories, it analyzes ESG dimensions and investment efficiency using 12 years of panel data from nine African stock markets. AI-assisted data extraction and System GMM address data gaps and endogeneity, while quantile regression captures heterogeneity. The results show that ESG value creation is uneven: environmental and governance practices enhance value, while social effects are delayed. Investment efficiency is a key transmission channel. A governance–efficiency substitution effect emerges, indicating excessive controls can hinder highly efficient firms. ESG gains concentrate among firms with absorptive capacity, and smaller firms achieve higher marginal ESG returns. The study advocates calibrated governance and harmonized sustainability frameworks.

Keywords: Absorptive Capacity, ESG Hierarchy, Governance-Efficiency Paradox, Governance Scaffolding, Strategic Legitimacy, Value Creation

Submission ID 47:

DIVIDEND POLICY AND MARKET CAPITALIZATION OF LISTED CONSUMER GOODS FIRMS IN NIGERIA

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Abstract

This study examined the effect of dividend policy on market capitalization of consumer goods companies in Nigeria. The study used panel data for a period of ten years ranging from 2013 to 2022 using ex-post factor research design. Utilizing a sample size of sixteen listed Consumer Goods Companies, we employ the purposive filter sampling technique. The study is based on secondary data obtained from the annual reports and account of the sampled companies. Ordinary Least Square (OLS) regression model was used. The findings show that dividend per share has positive significant effect on market capitalization. This will enhance investors' confidence and reduce perceived risks. Again, dividend pay-out ratio is statistically positive but insignificantly related to market capitalization. This indicate that investors prefer growth companies. Dividend yield is statistically negative but significantly associated with market capitalization, indicating consumer goods companies do not pay out much dividends. The study recommended that the Securities and Exchange Commission (SEC) should ensure close supervision and monitoring of the consumer goods companies with the aim of ensuring strict compliance with stock market regulations, preventing insider abuses and other shoddy practices while creating sound and safe investment climate in the stock market and Nigeria at large.

Keywords: Market capitalization, dividend policy, dividend per share, dividend pay-out, dividend yield

Submission ID 48:

EFFECT OF BUDGET DEFICIT FINANCING ON FINANCIAL STABILITY IN NIGERIA

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Abstract

The increasing level of budget deficit financing and high cost of governance by the government at all levels is worrisome amidst the current economic crisis the country is going through. This study investigates the effect of budget deficit on financial sustainability in Nigeria. Data was obtained from the secondary sources using extraction as the method of data collection. Nigerian economy was employed as the domain and population of the study using forty (40) years spanning from 1984 to 2023 as the period of the study. Convenience sample was used as the sampling method for the study. In order to analyze the time-series data, the unit root tests for stationarity were employed. Again, the bounds test for co-integration, the ARDL estimation techniques, was jointly employed to test the hypotheses of the study. Based on the result of ARDL for long-run co-integration, it clearly states that all the regressors (EXD, DMD, DBS, EXR, and IFR) have a long-run co-integration with financial sustainability as measured by Debt-GDP. Finally, the Cusum and Cusum square tests for stability indicates that the residuals are perfectly under the bounds both at 5% level of significance and hence, imply that there is stability in the model for the entire duration of the study. It is recommended amongst others that government borrowings through external and internal debt arrangement should be tailored to tackle critical and physical infrastructures while the apex bank should deploy a holistic approach designed at tackling the fluctuations in the general price level as measured by the (CPI).

Keywords: External debt, internal debt, debt service, financial sustainability, Nigeria.

Submission ID 49:

POINT OF SALE (POS) TRANSACTIONS AND FINANCIAL PERFORMANCE OF DEPOSIT MONEY BANKS IN NIGERIA: EVIDENCE FROM CBN DATA (2011–2020)

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Abstract

This study examined the effect of Point of Sale (POS) transactions — a key instrument of Nigeria's cashless policy — on the financial performance of deposit money banks, proxied by Return on Assets (ROA), over the period 2011 to 2020. Secondary data sourced from the Central Bank of Nigeria (CBN) Statistical Bulletins and financial stability reports were analysed using the Ordinary Least Square (OLS) estimation technique. Prior to the regression analysis, the Augmented Dickey-Fuller (ADF) unit root test was applied to test for stationarity, while diagnostic tests including the Breusch-Godfrey Serial Correlation LM test, the Breusch-Pagan Godfrey Heteroskedasticity test, the Jarque-Bera Normality test and the Ramsey RESET linearity test were conducted to validate the model assumptions. Results indicate that POS transaction volume exerts a positive but statistically insignificant effect on ROA ($\beta = 5.1247$, $p = 0.0696$). The collective explanatory power of the four cashless channels (ATM, POS, WEB, and MOB) accounts for approximately 54.98% of the variation in bank performance, though the joint effect is not statistically significant ($F = 1.5265$, $p = 0.3229$). These findings suggest that, while digital payment adoption has increased substantially, the translation into measurable improvements in bank profitability remains constrained by structural and infrastructural challenges. The study recommends that the Federal Government review electronic transaction charges, while deposit money banks should invest in rural POS deployment and more robust transaction infrastructure to fully harness the profitability potential of cashless banking channels.

Keywords: Point of Sale (POS), cashless policy, deposit money banks, return on assets, financial performance, Nigeria

Submission ID 50:

ACCOUNTABILITY AND COST OF GOVERNANCE IN NIGERIA

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Abstract

With the citizens level increasing on the activities of government, there have been concerns on the cost of governance which is also indicated as a driver of deficit budgeting and the need for constant increase in the public debt profile in Nigeria. The study is designed to examine the impact of accountability on the cost of governance in Nigeria. The study adopted a quantitative research method and the ex post facto research design was used. Secondary data was collected from the Central Bank of Nigeria statistical bulletin and the World Bank governance report covering a twenty-two-year period which spanned from 2002 to 2023 based on availability of data. The multiple regression was used to analyze the data collected. The result shows that rule of law has a positive significant influence on the cost of governance in Nigeria while voice and accountability have an inverse non-significant influence on the cost of governance in Nigeria. It is concluded from the study that accountability does have a significant influence on the cost of governance in Nigeria. It is therefore recommended that the judicial system of government be strengthened to promote the rule of law and the reduce the cost of governance in the long-run.

Keywords: Control of corruption, Government effectiveness, Regulatory quality, Rule of law, Voice and accountability.



Submission ID 51:

EMERGING TECHNOLOGIES AND ACCOUNTING INFORMATION SYSTEMS OF AGRICULTURAL FIRMS IN NIGERIA

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Abstract

The increasing incorporation of digital technologies into accounting procedures and the absence of empirical evidence in the agricultural sector have necessitated this study. The paper examined the effect of Artificial Intelligence, Blockchain Technology, Big Data Analytics, and Cloud Computing on the Accounting Information System (AIS) of Agricultural Firms in Nigeria. A descriptive survey research design was adopted. The population comprised 276 employees of Agricultural firms in Awka, Nigeria. Primary data, collected through a well-structured questionnaire designed on a 5-point Likert scale, were used. Regression analysis was employed in data analysis. The results revealed that while Artificial Intelligence & Cloud Computing respectively have negative & positive non-significant effects on AIS, both Blockchain Technology and Big Data Analytics have positive and significant effects on AIS. The study enhances knowledge by offering contextual, conceptual, empirical, and theoretical insights on the varied effects of emerging technologies on AIS in the under-explored Agricultural sector. It concludes that Blockchain Technology and Big Data Analytics are important technologies that improve AIS of Agriculture firms in Nigeria, however, Artificial Intelligence and Cloud Computing need more strategic investment and training.

Submission ID 52:

CORPORATE GOVERNANCE AND FINANCIAL PERFORMANCE OF PENSION FUND ADMINISTRATORS IN SOUTHWEST NIGERIA

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Abstract

The study investigates the effect of corporate governance on the financial performance and the relationship of corporate governance with financial performance of Pension Fund Administrators in Southwest Nigeria. The population consists of senior managers and elite pensioners from fifteen (15) sampled pension fund administrators out of twenty- two (22) registered in Southwest Nigeria totaling 767 from which 264 is taken as sample using Yaro Yamane Formula (1967). The study utilises a considerable amount of both primarily and secondarily sourced data with the former generated through online administration of sets of structured open and close-ended questionnaire. The secondary data are elicited from the Audited Annual Report and Accounts of the selected Pension Fund Administrators from 2020- 2024. Data are analysed using Pearson's Product Moment Correlation Coefficient (PPMCC) as well as a Linear Regression Analysis using SPSS version 27.0.1. The findings reveal that there is a positive significant effect of corporate governance on financial performance of Pension Fund Administrators in Southwest Nigeria with $P < 0.05$, $R = 0.795$, $R^2 = 0.632$, Adjusted $R^2 = 0.628$. It is also disclosed that there is a high positive relationship between corporate governance and financial performance with $R = 0.931$, $P = 0.01$. The study therefore recommends that all stakeholders and employees should actively participate in the implementation of sound corporate procedures.

Keywords: Pension Fund Administrators, Nigeria Exchange Group

Submission ID 53:

EFFECT OF AUDIT COMMITTEE CHARACTERISTICS ON FINANCIAL PERFORMANCE IN NIGERIAN BANKS

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Abstract

The audit committee is a very important part of making sure that there is good corporate governance and accurate financial reporting. This study examined the effect of audit committee characteristics on the financial performance of Nigerian Banks from 2012 to 2024. A sample of ten banks was drawn from a sample of 14 DMBs. Audit committee characteristics was proxy as audit committee size (ACS), audit committee independence (ACI), audit committee frequency of meetings (ACM), audit committee financial expertise (ACFE) and audit committee gender diversity (ACBGD). Financial performance was proxy as Return on Asset (ROA), Return on Equity (ROE) and Earnings Per Share (EPS). The data were analysed using descriptive statistics and a correlation matrix, and the hypotheses were tested using panel regression which was informed by the Hausman test. Findings showed that ACS has an insignificant effect on ROA but a significant negative effect on ROE. On the other hand, the effect was significant and positive on EPS. Findings also showed that ACI has an insignificant effect on ROA and EPS. In contrast, ACI has a significant negative effect on ROE. Also, ACM has an insignificant effect on ROA and EPS but a significant negative effect on ROE. In addition, ACFE does not affect ROA, ROE and EPS. ACBGD has a significant negative effect on ROA but a positive effect on ROE and EPS. Findings showed that firm size does not affect ROA and EPS but is significantly negative to ROE. The study recommends that banks should foster an inclusive and supportive work environment that values diverse perspectives. Promote a culture of respect, equality, and openness within the organization, ensuring that diverse viewpoints are heard and considered.

Keywords: Audit committee characteristics, financial expertise, gender diversity, ROA, ROE and EPS



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