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# **7<sup>TH</sup> ANNUAL INTERNATIONAL ACADEMIC CONFERENCE ON ACCOUNTING AND FINANCE**

## **CONFERENCE PROCEEDINGS**





### THE NATIONAL ANTHEM

Arise, O compatriots  
 Nigeria's call obey  
 To serve our Fatherland  
 With love and strength and faith  
 The labour of our heroes past  
 Shall never be in vain,  
 To serve with heart and might  
 One nation bound in freedom  
 Peace and unity.

O God of creation,  
 Direct our noble cause  
 Guide our leaders right  
 Help our youth the truth to know  
 In love and honesty to grow  
 And live in just and true  
 Great lofty heights attain  
 To build a nation where peace  
 And justice shall reign.



### THE NATIONAL PLEDGE

I pledge to Nigeria my country  
 To be faithful, loyal and honest  
 To serve Nigeria with all my strength  
 To defend her unity and  
 Uphold her honour and glory  
 So help me God



### ICAN ANTHEM

Bless God ICAN fount of treasure  
 In triumph her banner raise  
 Standing stronger in harmony  
 Building our land together  
 Dreams of our founding fathers  
 We are striving to attain  
 Accounting values that we share  
 Through all ages be sustained.

*Chorus:-*

*Institute of Chartered Accountants of Nigeria  
 Noble ICAN  
 Your accuracy we cherish  
 We uphold your integrity.*

How pleasant to see a new dawn  
 Building on good foundation  
 Moulding Accountants full of trust  
 To raise ICAN's banner higher  
 Wearing new hopes and visions  
 Sowing seeds of greatness  
 Steering ICAN to victory  
 A bright future is now assured.

*Chorus:-*

*Institute of Chartered Accountants of Nigeria  
 Noble ICAN  
 Your accuracy we cherish  
 We uphold your integrity.*

### ICAN CREED

I pledge to serve ICAN my great Institute  
 With all my strength and might  
 To be accurate, diligent and uphold integrity in all  
 dealings  
 To defend the ICAN act, Code of Ethics and its  
 regulations  
 To ensure the unity and progress of the Institute  
 So help me God



## OPENING REMARKS OF THE CHAIRMAN, CONFERENCE ORGANIZING COMMITTEE OF THE 7TH INTERNATIONAL ANNUAL ACADEMIC CONFERENCE ON ACCOUNTING AND FINANCE (ACAF)

All protocols observed.

I am highly honoured and privileged to give the opening remarks at this 7th International Academic Conference on Accounting and Finance (ACAF) holding today at the Rivers State University, Port Harcourt. This year's Conference is so SPECIAL arising from the circumstances surrounding the times and preparation for the Conference. To this end, the Conference is ongoing on both physical and virtual modes. Secondly, the preparation for this conference was extra-ordinary, due to the ongoing nation-wide strike by the Academic Staff Union of Universities (ASUU) which affected the preparation for the Conference. Without doubt, the number of physical participants at this programme would have been more but for the disruption occasioned by the ASUU strike. It is elating, however, that several participants are joining online. The ongoing ASUU strike also informed the shifting of the venue of the Conference from the great University of Port Harcourt who had gladly accepted to co-host this Conference with ICAN to the prestigious Rivers State University who surpassed our expectations by the cordial reception given to our Local Organizing Committee that ran to them for 'save our soul', and the convivial environment they have provided for this year's Conference.

May I seize this opportunity to recognize the commitment of the 7th ACAF planning committee to the successful outing by your great institute today. A special recognition to the Local Organising Committee (LOC) of the Conference for their untiring efforts which has, to a large extent, given us the mileage for this event. It is also necessary, at this point to acknowledge the co-sponsors of this event some of which have representatives among our guests and special guests of this occasion. You shall not lose your rewards.

I trust the Almighty God that this shall turn out to be a very rewarding Conference for all the participants. It is our hope that this academic programme would be thought-provoking and participants, especially all the paper presenters, would receive genuine feedbacks that would further enhance the quality of their papers.

In closing, I wish to thank you all for finding time to attend this edition of the ACAF Conference. I wish you all fruitful and rewarding deliberations.

**Professor Emeka E. Ene (PhD, FCA)**

**Chairman, Conference Organizing Committee 7th ACAF**



**ADDRESS OF THE CHAIRMAN, TECHNICAL, RESEARCH AND PUBLIC POLICY COMMITTEE (TRPPC),  
DR. INNOCENT OKWUOSA, FCA, AT THE 7TH INTERNATIONAL ANNUAL ACADEMIC CONFERENCE ON  
ACCOUNTING AND FINANCE**

All protocols observed.

It gives me great pleasure to deliver this brief remark at the 7th International Annual Academic Conference on Accounting and Finance organized by The Institute of Chartered Accountants of Nigeria (ICAN) in collaboration with the Rivers State University, Nkpolu-Oroworukwo, Port Harcourt. This Conference is one of the conscious efforts of the Institute at promoting scholarship among accounting and finance professionals.

Since its maiden edition in 2015, ICAN has sustained this laudable initiative as a means of supporting its members in academia, as well as other interested researchers, to improve their research skills and competencies. This platform has served as a crucible for the generation and refinement of research ideas. Indeed, the Conference promotes healthy rivalry among paper presenters as they are challenged through intensive reviews of their articles.

Also, we have used this Conference as a means of building a new crop of researchers that would challenge the status quo and constantly explore green research areas. The Ph.D Colloquium is injected into the Conference programme for the primary purpose of mentoring and encouraging great researchers in the making. Beyond the financial reward attached to the best Ph.D candidate, the rigorous drilling process that the students go through has always improved their theses.

As the Chairman of the Technical, Research and Public Policy Committee (TRPPC), I am pleased to inform you that this year's Conference, like previous editions, has been structured to explore germane and current topics on digital disruption, sustainability, financial reporting among others.

We are indeed privileged to have Prof. Wilson E. Herbert, Ksc, B.Sc, MBed, MAcc, PhD as the Lead Paper Presenter. Prof. Herbert is a well-respected and widely published academic cum researcher. I am sure he would do justice to the theme of the Conference - Disruptive Technology: Accounting Practices, Financial and Sustainability Reporting.

I also want to express our gratitude to the two universities that gladly accepted to join ICAN in hosting this Conference - The University of Port Harcourt and Rivers State University. Even though it is taking place within the premises of Rivers State University, these two great institutions have been highly supportive in ensuring the success of the Conference. We thank the Vice-Chancellors and the Managements of these institutions.

I also thank the Chairman and members of the Academic Conference sub-committee, Prof. Emmanuel Emeka Ene, FCA and his team who worked assiduously to ensure the success of the Conference. The Local Organising Committee (LOC) also made invaluable contributions and in fact demonstrated selfless service to the Institute and the accounting



profession by the numerous priceless roles they played during the planning stage of this Conference.

Once again, I recognize the presence of all the physical and virtual delegates. We have made adequate arrangements to ensure that delegates are not disadvantaged in any way, irrespective of the mode of participation.

I wish you all very fruitful participation.

**Dr Innocent Okwuosa, FCA**  
**1st Deputy Vice-President & Chairman,**  
**Technical, Research & Public Policy Committee (TRPPC), ICAN**



**WELCOME ADDRESS BY THE 57TH ICAN PRESIDENT,  
MRS COMFORT OLU. EYITAYO, CFA, CFE, mni, FCA  
AT THE 7TH ANNUAL INTERNATIONAL ACADEMIC CONFERENCE ON ACCOUNTING AND FINANCE**

All protocols observed.

You are all welcome to the 7th Annual International Academic Conference on Accounting and Finance organized by The Institute of Chartered Accountants of Nigeria (ICAN) in collaboration with the Rivers State University Port Harcourt. This annual intellectual programme is part of the linkage that ICAN has been creating with tertiary institutions in order to bridge the gap between the “town and gown”. This year's edition is both virtual and physical and I recognize the presence of every delegate, whether physically present or joining virtually.

This Conference, with the theme Disruptive Technology: Accounting Practices, Financial and Sustainability Reporting, could not have been timelier. Organizational performances are not being measured again by only financial positions but also by the footprints they leave while conducting their business activities. Organizations are no longer expected to prosper at the expense of the environment. I am glad to know that the papers submitted for presentation at this hybrid Conference have thoroughly examined the theme and the various sub-themes.

In its 7th edition, the Conference continues to provide a unique platform for academics to cross-fertilize ideas and receive constructive critiques and feedbacks on the papers presented under diverse sub-themes. This initiative of the Institute also provides mentorship for up-and-coming academics that are desirous of conducting internationally recognized research. Indeed, the Conference has been a hand-holding experience for budding academics and has contributed to deepen the quality of research in accounting, finance and other allied professions.

At ICAN, we are aware of the divergence that exists between the needs of the market and research conducted in our Ivory Towers. It is therefore imperative that platforms such as this are created to bring together industry practitioners and academics in order to find permanent solutions to the peculiar challenges facing our dear country, Nigeria. We all need to thoroughly examine and investigate the modus operandi and develop home-grown solutions to the nation's challenges. It is therefore apparent that in-depth research is critical to interrogate data, empirically test and analyze them in order to provide feasible recommendations.

Hence, beyond this Conference being a veritable publication channel for academics, it is equally an indirect way of contributing to the national desire for inclusive growth and development. Far from being a mere academic exercise, this Conference was established with the primary objective of developing policy papers that would engender practicable solutions to the myriads of social and economic issues in the country.

This objective has been deliberately pursued in the last seven years of this Conference. I therefore appeal to you all not just to sustain this encouraging trend, but to constantly evolve innovative approaches in our research endeavours. The





driving force for our research efforts as academics should be the desire to positively impact society even as we yearn to progress on the academic ladder through quality publications.

Ladies and gentlemen, I wish to reiterate that ICAN would continue to partner with all stakeholders in the capacity-building value chain of the country. In a highly connected knowledge economy, Nigerian academics must strategically participate in globally competitive and cutting-edge research that would extend the frontiers of knowledge. You can be assured of the Institute's unwavering support towards making Nigerian researchers globally respected as well as locally relevant.

Let me admonish all paper presenters to have open minds as their papers would be subjected to thorough scrutiny by well-respected experts in the various fields. As we know, there is no perfect research, and the various papers would be reviewed with a view to improving their qualities. The overall objective is to hone our individual and collective skills in conducting research that would be globally acceptable.

I wish to acknowledge the Vice Chancellor, University of Port Harcourt, Prof. Owunari A. Georgewill for graciously accepting that the Conference should be hosted in collaboration with the University. This initial plan was however disrupted due to the ongoing strike by the Academic Staff Union of Universities (ASUU). I equally express our gratitude to the Vice Chancellor of Rivers State University, Port Harcourt, Prof. Nlerum Sunday Okogbule, who accepted that this Conference should be hosted within this great University's premises even at a very short notice.

Our deep appreciation also goes to the Technical, Research and Public Policy Committee (TRPPC) of the Institute ably led by the 1st Deputy Vice President of the Institute, Dr Innocent Okwuosa, FCA. The TRPPC is the Council's Committee in charge of the Institute's academic conference. Also, the Academic Conference sub-committee of TRPPC, ably led by Prof. Emeka Ene, FCA, sacrificed their time and professional knowledge to ensure the success of this Conference. I also thank the Local Organizing Committee (LOC) for their unflinching commitment to the success of this Conference.

Once again, I welcome you all to the 7th Annual International Academic Conference on Accounting and Finance. I wish you all an intellectually benefitting programme.

Thank you.

**Mrs Comfort Olu. Eyitayo, CFA, CFE, mni, FCA**  
**57th President, The Institute of Chartered Accountants of Nigeria**



**KEYNOTE ADDRESS OF THE VICE CHANCELLOR OF THE UNIVERSITY OF PORT HARCOURT ON  
DISRUPTIVE TECHNOLOGY: ACCOUNTING PRACTICES, FINANCIAL AND SUSTAINABILITY  
REPORTING AT THE 7TH INTERNATIONAL ANNUAL ACADEMIC CONFERENCE ON ACCOUNTING AND  
FINANCE**

Protocols

Good morning to you and thank you for the kind invitation to address the Seventh Annual Academic Conference on Accounting and finance, hosted by the Institute of Chartered Accountants of Nigeria (ICAN) at the Rivers State University. Let's not forget that this conference was planned at the University of Port Harcourt. However, we can always think and act like humans, but God will always be God because he has the last word at the end of the day. Let me, therefore, especially thank the Management of the Rivers State University for stepping forward to ensure that this conference still holds in Port Harcourt when the ASUU strike threatened to take the conference outside the State.

I am particularly pleased to address the members of Nigeria's premier professional accounting body. We were told then that ICAN's fear was the beginning of wisdom for any student aspiring to become a professional accountant.

The Deputy Vice-Chancellor, Administration of the University of Port Harcourt, Professor Clifford O. Ofurum, is not just a member of this foremost accounting body but a fellow of the Institute. We came back from the University of Dar es Salaam in Tanzania last night because of this conference. Again, it demonstrates the respect we both have for your Institute.

Before continuing, I would like to thank the Institute for constructing a lecture hall tagged "ICAN Hall" for the University of Port Harcourt. The Council, Senate, management, staff and students of the university appreciate the Institute for this singular gesture. Also, I am using this opportunity to thank the Institute for the other gestures to our university, especially donations of valuable research materials and cash gifts to our staff who presented their inaugural lecture. The Institute has contributed significantly to the growth and development of the accounting profession in our university and continues to play this vital role. Therefore, the initial choice of Port Harcourt University as the venue for this year's conference is commendable and greatly appreciated.

These sister universities, Rivers State University and the University of Port Harcourt do not need an introduction to many visitors to Rivers State. For our visitors arriving in the State for the first time, Port Harcourt is a prime destination in the country after Lagos State and Abuja. That quality explains why the State hosts many events, conferences and workshops each year. Port Harcourt has a history of friendliness and hospitality. Its beauty, charm, sites, museums, galleries, theatres, shops, restaurants and great beaches have made it Garden City. Like its people, Port Harcourt's weather is never boring or predictable; the climate can be summed up as being mild, moist, and changeable, with abundant rainfall and a lack of temperature extremes. You can experience the four seasons in a single day in the State of Rivers.

On this note, let me, on behalf of the council, management, senate, staff and students of the two universities,





welcome all of you to this 7th annual conference of the Institute of Chartered Accountants of Nigeria, holding at the Rivers State University. Your presence here today is, above all, a measure of the importance you attach to this noble and professional accounting organisation. Second, it is also a measure of the importance you attach to the profession, the reliable information it produces and the technologies that guide it.

The theme of this year's conference, "Disruptive Technology: Accounting Practices, Financial and Sustainability Reporting", –is apt and timely. It is apt because technology is taking over virtually every sector, including the financial and timely because of what the world has experienced in the last three years, COVID-19. For me, COVID-19 is the most significant disruption of the 21st century and has changed completely the way the world does business. The prevalence of COVID-19, which has closed national boundaries, particularly in 2020, has created a new normal. Today, many of the meetings, workshops and conferences that would have required a lot of travel and logistics five years ago take place virtually. Most companies are now encouraging their employees to work from home after adjusting to the current reality brought on by COVID-19.

As our world becomes more global, relationships and interconnectedness among individuals, institutions, and countries are now more pronounced. A good example is how the war in Ukraine is affecting the entire world. No country can live in isolation; technology further reinforces that interconnectivity. As accountants, you need to catch up with technological advances in accountancy and financial management. For example, the ability to add value through knowledge and intensive production related to the adoption of information processing technologies is critical to the future prosperity of any country. The vision of an integrated, prosperous and peaceful Nigeria with a people-centred development cannot be realised without increased and sustained investment in science and technology through quality education.

Distinguished participants, I will now focus on the key elements of our theme: Sustainability Reporting, Technology and Disruption.

### Financial and Sustainability Reporting

Let me begin by focusing on one of the most pressing issues in accounting: sustainability reporting. From its inception to the present, Accounting has never departed from its primary mandate, stewardship. However, the necessity to preserve this planet for future generations is now changing the way the world views things, including financial reporting.

Ladies and gentlemen, our parents, have preserved this planet for us, which is why we are morally obligated to do the same for our children. Is the United Nations asking us for too much if it wants us to preserve the same for our children? I don't think that's the case; hence the need not to compromise the capacity of the future generation while achieving our economic objectives, and that's what sustainability reporting is all about. Sustainability is more than just a business issue; it permeates all aspects of human activity. The growing focus on sustainability is evident in the UN Sustainability Agenda (United Nations, 2015), followed by national and international laws and regulations such as the EU Green Deal (European Commission, 2019).

The increasing urgency of climate change has recently led to increased interest in sustainability reporting.



Beyond financial and management accounting, businesses have begun to incorporate environmental and social sustainability variables. A variety of approaches supports this practice: the Global Reporting Initiatives (GRI) (GRI, 2021); International Organization for Standardization (ISO) certificates (ISO 2021); internal control regulations and regulations for corporate social responsibility reporting in accounting. A critical benefit of sustainability reporting is that it makes a company aware of the financial consequences of sustainability issues much earlier than the case in the past when there was no sustainability reporting.

It is now clear that the issue of sustainability has come to stay. The big question, though, is what role departmental financial reporting could play in addressing these issues. I hope that financial reporting and sustainability reporting will be closer in the future. This will largely depend on governments tackling the negative externalities of the most polluting economic activities. Proper externality pricing would mean that regular financial reporting would more accurately reflect sustainable business activities.

### Technology and Accounting Practices

The other essential component of our theme is technology. If there is one area where technology has had a significant impact, it is accounting and its practices. As with any other profession, accounting has undergone several changes. But one notable change is the increasing influence of technology in the preparation and presentation of financial reports. Technology has permeated every facet of the accounting profession using different hardware and software. Today, technology has changed and improved all known conventional accounting practices. Technology has also enhanced/changed the interface between financial reports and the users of these reports. Thanks to technology, accountants have improved their ability to analyse economic and statistical values. This means that advances in technology have increased the accountant's ability to interpret data efficiently and effectively.

In the latter part of the 20th century, the accounting profession began to take on a whole new face. By using accounting software, technology has completely changed accounting practices. Computers, servers, the Internet, wireless and personal digital devices are some of the disruptive factors that have forever changed the way businesses operate. In contrast to yesterday, with the click of a mouse, the information was made available to the accountant. Technology and the discovery of the World Wide Web (WWW) have resulted in the democratisation of information, which has strengthened globalisation. Globalisation has reduced information asymmetry, encouraged competition, and reduced the opportunity for organisations to make super profits to the bare minimum. The economic buyer is the most important beneficiary of the influence of technology. How? Competition between organisations implies that they must adopt and apply various strategies beneficial to the consumer to obtain a competitive advantage.

To this end, technology has changed the nature of an accountant's work. Information technology has opened new opportunities in the accounting profession, as new areas of expertise have developed and are still developing. Business owners are now turning to professional accountants for guidance on technology, while accountants are becoming increasingly familiar with how financial systems work. Modern accountants are becoming more productive through information technology while supporting business owners to become more independent. The proper integration of client technologies into the accountant's systems has made our practice

more efficient during the reporting and reconciliation processes.

As you continue in this conference, I urge younger accounting professionals to embrace and address the rapid advances in accounting technology: Robotics, Cloud Computing, Innovations in Tax Software, Mobile Accounting, et cetera if they want to remain relevant in this profession. In addition, you are also encouraged to stay current with technological trends, resulting in the need to optimise and adapt to current accounting software to meet global challenges.

## Disruption

The final keyword on our theme is disruption, which means the complete and permanent change from a traditional method to a new one. Thanks to technology, disruption changes existing methods, ideas and products with new products in the market. It could result from inventing, duplicating, expanding or synthesising different ideas and products. There is no end to disruption; this is an ongoing process such as innovation. What is that supposed to mean?

Simply put, the disruptions of yesterday are being disrupted today. Think about how the first computer system, the ENIAC (Electric Numerical Integrator and Calculator) by John W. Mauchly and J. Presper Eckert at the University of Pennsylvania, disrupted the punch card system of information management. Today, the supercomputer has disrupted ENIAC. Who knows what would disrupt the supercomputer tomorrow? Current disruptions include artificial intelligence and machine learning, cryptocurrency, enhanced 5G/connectivity, cyber security, 3D printing, etc.

## Disruptive Technology and sustainability Reporting

Let us look at the interrelationship between these terms, having X-rayed them individually as I conclude. Technology is a catalyst for business and even for all other people. With technology, companies are better positioned to include detailed data on their supply chains and regional operations, resulting in a more complete picture of their company's sustainability and compliance. Data technology will enable companies to operate in an integrated way within and across sectors and regions, monitoring their impacts and supply chains and acting together to tackle society's and companies' challenges. Technology-enabled integrated reporting allows businesses to explore and benefit from the interconnections between organisational strategy, governance and economic performance on the one hand and the socio-environmental context of a company's operations on the other.

Technology significantly facilitates the pricing of impacts and externalities by providing the necessary input data. Artificial intelligence (AI) may be the most elusive trend shaping the future of business sustainability. It is capable of transforming multiple industries and sectors. While innovations like these are yet to become mainstream in our country, technology is certain to impact how business records and reports are handled and ultimately enhance sustainability within their operations.

Now, let me remind this distinguished audience that the speed with which disruptions happen makes our future

very unpredictable. Today's innovation becomes outdated tomorrow because of the speed of disruption. With disruptions like artificial intelligence, the Internet of Things and blockchain technology, nobody can predict what will happen tomorrow.

#### Concluding Remarks.

As technologies from the fourth industrial revolution create new pressures on labour markets, retraining and skills development opportunities should be created to be competitive. As a result, academic conferences of this nature should serve internal experts in economic research and analysis and educate non-professionals about current issues affecting our society. Once again, ladies and gentlemen, I welcome you to this great university and this conference. I believe that you will find it useful, rewarding, and friendly. For those visiting Garden City for the first time, please don't get back without exploring the beauty of the State. I also hope you will take a position that will move the accounting profession forward in Nigeria.

Thank you for your esteemed presence.

**Professor Owunari A. Georgewill**  
**Vice-Chancellor, University of Port Harcourt**

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