



CURRICULUM VITAE AND LIST OF PUBLICATIONS

PRESENTED

BY

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EKPOMA, EDO STATE.**

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FOR CONSIDERATION TO THE POSTION OF ASSOCIATE PROFESSOR

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CURRICULUM VITAE



PMB 14
EKPOMA, NIGERIA

A. BACKGROUND INFORMATION

Name: Omoregie Alfred Edobor Nosa
Date of Birth: April 23, 1978
Place of Birth: Benin City
Nationality: Nigerian
State of Origin: Edo State
Place of Origin: Oredo Local Government Area, Edo State.
Religion: Christianity

Contact/Address:
(i) Residence 3, off Iyekekpolor Close, Iduowina, Ovia North East Local Government, Benin City, Edo State
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Present Position Senior Lecturer
Sought Position Associate Professor
Marital Status: Married
Name of Spouse: Mrs. Beauty Omoregie
Business Address of Spouse: 3, off Iyekekpolor Close, Iduowina, Ovia North East Local Government, Benin City, Edo State



Spouse Number: 08071701015
Name of Children: (i) Iwinosa Omoregie
(ii) Osayuwamen Omoregie
(iii) Osahuemwemwen Jessica Omoregie
(iv) Nosa Moses Omoregie

B. EDUCATIONAL RECORDS:

1. Institutions Attended With Dates:

- | | | |
|-------|--|-----------|
| i. | Army Children School, Lagos State | 1986-1991 |
| ii. | Army Cantonment Boys Secondary School, Lagos State | 1991-1997 |
| iii. | University of Benin, Edo State | 1999-2003 |
| iv. | University of Benin, Edo State | 2005 |
| v. | University of Benin, Edo State | 2007 |
| vi. | University of Benin, Edo State | 2008 |
| vii. | University of Benin, Edo State | 2010 |
| viii. | University of Benin, Edo State | 2011 |
| ix. | University of Benin, Edo State | 2016 |

2. Qualifications Obtained With Dates:

- | | | |
|-------|---|------|
| i. | First Leaving School Certificate | 1991 |
| ii. | West African School Certificate (W.A.S.C) | 1997 |
| iii. | Bachelor of Science, Accounting (B.Sc.) | 2003 |
| iv. | Masters in Accounting (M.Sc.) | 2005 |
| v. | Masters in Business Administration (MBA) | 2007 |
| vi. | Post Graduate Diploma in Education (PGDed) | 2008 |
| vii. | Masters in Education (M.Ed.) | 2010 |
| viii. | Post Graduate Diploma in Computer Science (PGDcs) | 2011 |
| ix. | Doctor of Philosophy (Ph.D) | 2016 |
| x. | Bachelor of Science, Business Administration (B.Sc) | 2020 |

C. WORK RECORDS AND EXPERIENCE:

1. Previous Positions Held With Dates

Assistant Accountant: NESTOIL Nigeria Limited,
Port-Harcourt, Rivers State. 2002-2004

2. Current Positions Held With Dates

- | | | |
|------|---|---------------|
| i. | General Manager: Moben de Excel Nigeria Limited, Ekpoma, Edo State. | 2005-2007 |
| ii. | Head of Department: Ambrose Alli University | 2018-2021 |
| iii. | Sub Dean Faculty of Management Sciences: Ambrose Alli University | 2022- present |

3. Positions Held In Ambrose Alli University

- i. Secretary to School of Post Graduate M.Sc. Accounting
- ii. Staff Adviser in the Department of Accounting.
- iii. Level Adviser in the Department of Accounting.
- iv. Exam Officer in the Department of Accounting.
- v. Faculty Representative to Faculty of Natural Sciences.
- vi. Project Supervisor in the Department of Accounting.
- vii. Editor to Departmental Journal (International Journal of Accounting and Financial Management).
- viii. Facilitator in Public Lectures and Conferences.

D. PUBLICATIONS

(a) Publications in Learned Foreign Journals:

1. Timothy Oboh & Dr. Omoregie Nosa (2021). Corporate Social Responsibility and Tax Avoidance in Nigeria. Research Journal of Finance and Accounting. Vol.12, No.8, 2021. mobendexcel@gmail.com
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(b) Publications in Learned National Journals:

1. Dr. A. E. Omoregie & Inaya, Lucky Salubi (2019) An Empirical Analysis of The Effect of International Financial Reporting Standards Adoption on Financial Position of Nigerian Banks. UNIOSUN International Journal of Management Sciences. Osun State Vol. IV, Issue 2. P. 158 – 179. www.dayo.akintayo@uniosun.edu.ng
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F. PUBLIC LECTURES:

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2. Dr. Omoregie A.E. Nosa, Relevants Of Communication And Noise Elements In Business Organisations.
3. Dr. Omoregie A.E. Nosa, Data Processing System In An Organisation
4. Dr. Omoregie A.E. Nosa, Social And Business Networking.
5. Dr. Omoregie A.E. Nosa, Inventory Valuation In Business Organisations.
6. Dr. Omoregie A.E. Nosa, Accounting System In Business Organisation.
7. Dr. Omoregie A.E. Nosa, the Relevants Of International Financial Reporting Standards (IFRS) And Its Provisions
8. Dr. Omoregie A.E. Nosa, Relevance Of Accounting Ratios To Organisational Performances.
9. Dr. Omoregie A.E. Nosa, Cost Accounting In Management Decision Making.
10. Dr. Omoregie A.E. Nosa, Budgeting and Budgetary Control as a means of Achieving Organisation Objectives.
11. Dr. Omoregie A.E. Nosa, Relevance Of Statistics To Business Organisation.
12. Dr. Omoregie A.E. Nosa, Bankruptcy Among Nigeria Citizens.
13. Dr. Omoregie A.E. Nosa, Liquidation Of A Nigerian Company.
14. Dr. Omoregie A.E. Nosa, The Success Of Will In Nigeria

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2. Inaya, L.S., (P.hD), Omoregie N.E. (Ph.D), Ijoma P.E Oil and gas Accounting (Theory and Practice) (2021).

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11. Dr. Inaya, L.S., Dr. Omoregie, N.E., Omoitorbor G.E., Ofanson, C.E., Isabu P., Oseghale, O.E., An Introduction to Financial Accounting (2018)
12. Ogbaneme Solomon Omokhudu (FIPMD), Omoitorbor G. Ezire (Mr Active), Dr. Omoregie E.A. Nosa (Ph.D) Small Business Management (A Pragmatic Approach) (2017)
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- ii. Mentoring and Coaching Skills Workshop organised by Rosh Dara Consultancy in collaboration with Auchu Polytechnic, Auchu (2020).
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- iv. Empirical Accounting & Finance Research Using Views and Stata organised by Talk data Associates, university of Benin, Benin City (2018).
- v. Online Training and Teaching Workshop organised by Rosh Dara Consultancy in collaboration with Auchu Polytechnic, Auchu (2017).
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- vii. Pedagogical training in higher institutions, organised by Rosh Dara Consultancy in collaboration with Auchu Polytechnic, Auchu (2013).
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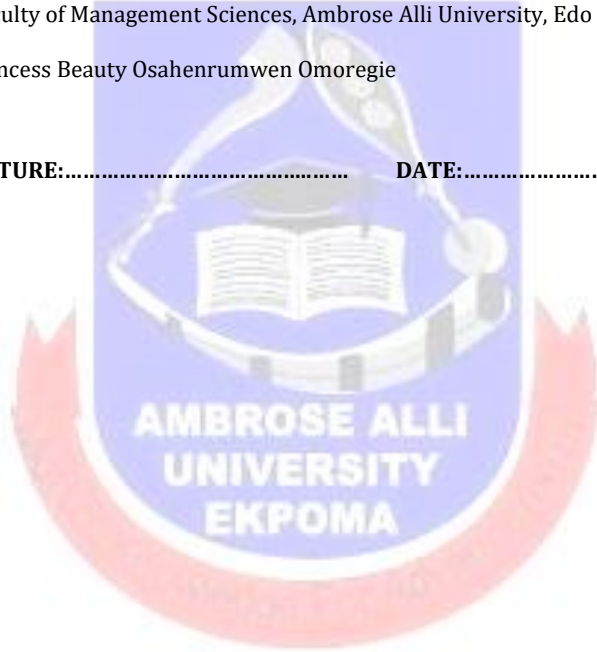
I. HOBBIES:

Research, Sports, Travelling, Interacting with people of diverse cultural and ideological differences.

J. REFERESS

- i. Prof. Aigbokhaevbolo O. M. Former Deputy Vice Chancellor, Ambrose Alli University, Edo State.
- ii. Dr. Mrs. Onimawo J. Senior Lecturer, Department of Public Administration, Faculty of Management Sciences, Ambrose Alli University, Edo State.
- iii. Princess Beauty Osahenrumwen Omoregie

SIGNATURE:..... DATE:.....



ABSTRACT

CORPORATE SOCIAL RESPONSIBILITY AND TAX AVOIDANCE IN NIGERIA.

This study focused on the impact of corporate social responsibility (CSR) on tax avoidance in Nigeria. In a bid to achieve this, data was collected from the annual reports and accounts of banks quoted on the floor of the Nigerian stock exchange. From the analysis carried out it was observed that return on asset was found to have a positive relationship with tax avoidance. CSR was found to have a positive relationship with tax avoidance. It was also found to be non-statistically significant when tested at 5% level of significance. The last variable which is firm size was found to have a negative relationship with tax avoidance. It was however not found to be statistically significant when tested at 5% level of significance. It was therefore recommended that if an organisation wants to avoid tax it must first of all utilize its resources to the best capacity. Corporate social responsibility is a major means of avoiding taxes due to the fact that the cost involved in engaging in corporate social responsibility is very high so therefore it is lessening the tax burden that is due to an organisation. Also, the size of firm is not a major determinant of the level of tax avoidance.

Keywords: Tax avoidance, Corporate social responsibility (CSR), Firm size

Author: Timothy Oboh & Dr. Omoregie Nosa (2021).

Journal Title: Research Journal of Finance and Accounting.

Year of Publication: 2021

Volume: Vol.12, No.8

THE EFFECTS OF ACCOUNTING SCANDALS ON PUBLIC CONFIDENCE IN FINANCIAL REPORTS

The accuracy of financial reports brings about informed economic decisions of stakeholders but reduced confidence in such reports would result in an investor's retreat and increased cost of capital. The present research has been borne out of the concern that despite the auditors' clean opinion given on companies financial statements, serious backlash of corporate collapse is being experienced as evidenced in Enron (U.S), one of the world's leading energy, natural gas, communication giants with a claimed revenue of nearly US\$ 101Billion in the year 2000, but suddenly collapsed in 2001. This paper is therefore significant as it seeks to examine the effects of accounting scandals on expectation gap and public confidence in the financial reports and proffer solutions to building maximum level of confidence. The methodology adopted is review of relevant literatures on the effects of accounting scandals on public confidence in the financial reports of corporations. The findings revealed that enhancing the level of public confidence in financial report rests with the directors who prepare the financial statements and the auditors seen as watch Dogs. The researchers recommend that company directors should have the interest of the stakeholders above their personal interests and professional bodies should constantly review the existing professional standards, guides and codes of ethics in the interest of public.

Keywords: Accounting scandal, Expectation gap, Public confidence and financial reports.

Author: Dr. Nosa Omoregie & Lucky Eromosele Ebhodaghe

Journal Title: International Conference on Contemporary Researches in Engineering, Science, Management & Arts (ICCREMA)

Year of Publication: 2020

Place: India

AN EMPIRICAL ANALYSIS OF THE EFFECT OF INTERNATIONAL FINANCIAL REPORTING STANDARDS ADOPTION ON FINANCIAL POSITION OF NIGERIAN BANKS

This study empirically investigated the effect of International Financial Reporting Standards on the financial position of Deposit Money Banks (DMBs) in Nigeria. Specifically, the objective is to determine the extent to which the adoption of IFRS by Nigerian banks significantly affected their total assets, total liabilities and total equities. Ex-post facto research design was adopted in the study. The sample of the study comprised of three banks selected by means of purposive sampling technique. Secondary data on Total Assets, Total Liabilities and Total Equities spanning the period 2010-2012 utilized in the study were derived from the published Annual Reports and Accounts of the banks. A comparative analysis was done for the pre- and post IFRS adoption using the modified Gray Comparability Index and subjecting the results to a One-Sample t-test. To determine the effect of IFRS on the banks' financial position, Ordinary Least Square (OLS) estimation technique was applied in the analysis of the data via the SPSS, version 20.0. The results revealed that the adoption of IFRS by Nigerian banks significantly affected their total assets, total liabilities and total equities. Thus, the study concludes that the adoption of IFRS has significantly influenced the financial position of banks in Nigeria. Based on the findings, the study recommends among others that the banks should be closely monitored by regulatory bodies to the extent that all provisions and subsequent update and revision to IFRSs are fully implemented to avoid detrimental effects of asymmetric information to the sector.

Keyword: IFRS; Financial Position; Total Assets; Total Liabilities; Total Equities

Author: Inaya, Lucky Salub & Dr. Nosa Omoregie

Journal Title: International Financial Reporting Standards Adoption on Financial Position of Nigerian Banks. UNIOSUN International Journal of Management Sciences. Osun State

Volume: Vol. IV, Issue 2

Year of Publication: 2019

Place: Osun

AUDIT FIRM ATTRIBUTES AND AUDIT QUALITY IN NIGERIA

This paper explored audit firm attributes and audit quality in Nigeria. For the paper objective to be accomplished, the study fundamentally embrace the survey of panel data in order to properly scrutinize the concept of audit firm attributes as it relate to audit quality in Nigeria for the period of 5-years (2014-2018). Fifteen (15) companies from the banking industries were used in total. Due to the cross sectional nature of the study, the panel multiple regression was employed with the aid of Eview 8.0 econometric packages for the analysis of data. The result of the findings appears that the variable of Audit Independence (AUDI) and Audit Fees (AUDF) were observed to be significant and positively related with Audit Quality (AUDQ), Audit Firm Rotation (AUFR) was positively and insignificantly related with Audit Quality (AUDQ) while Audit Delay (AUDY) indicated a negative and a relationship that is

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insignificant with Audit Quality (AUDQ). In view of the findings, the study therefore strongly recommends that audit independence and audit fees should be given more attention in the course of considering the attributes of audit firm as well as the quality of audit in Nigeria.

Keywords: Audit independence, Audit firm rotation, Audit fee, Audit delay, Audit quality

Author: Nosa Alfred Edobor Omoregie, George Nduka Dibia

Journal Title: International Journal of Economics, Commerce & Management

Year of Publication: 2020

Volume: Vol. VIII, Issue 4

Place: United Kingdom

EFFECT OF FORENSIC ACCOUNTING ON THE PERFORMANCE OF NIGERIAN BANKING SECTOR

The research paper examined the effect of forensic accounting on the performance of Nigerian banking sector. Data were gathered from sample of First Bank and United Bank of Africa (UBA) Plc's annual reports and accounts for (12) twelve years (2007-2018). The research work made use of multiple regression method. Forensic audit (FAUD) was used as proxy for forensic accounting and as the dependent variable, while net profit margin (NPM), profit after tax (PAT) and dividend per share (DPS) were used as independent variables using multiple regression technique, E-view 9.0 software package as tool for data analysis. The result of the analysis shows that forensic audit has significant effect on the net profit margin of selected Nigerian banks. It was also observed that forensic audit influences profit after tax of Nigerian banks. The study also revealed that forensic audit has significant effect on retained earnings and dividend per share of Nigerian banks. Based on the findings of this study, the researchers recommend that the management of the commercial banks should emphasize and enhance use of forensic financial information as this will help in increasing their profitability.

Keywords: Forensic accounting, Performance and Nigerian Banking Sector

Author: Okoroyibo Eloho Elizabeth & Omoregie, A.N

Journal Title: International Journal of Academic Management Science Research.

Year of Publication: 2019

Volume: Vol. 3 Issue 9

Place: USA

CORPORATE DETERMINANTS OF AGGRESSIVE TAX AVOIDANCE: EVIDENCE FROM NIGERIA

This study has succeeded in examining the issues relating to corporate determinants of aggressive tax avoidance of firms in Nigeria. The aim of this study was to properly examine the concept of aggressiveness tax and the corporate determinants precipitating its occurrence. The variables of Profitability (PROF), Firm Size (FSIZE) and Leverage (LEV) were analyzed to determine their relationship with corporate aggressive tax avoidance (CTA). To achieve the objective of the study, a total of forty (40) companies that are quoted on the Stock Exchange of Nigeria were carefully chosen and analyzed for the period (2013-2017). Due to the cross sectional nature of the study, the OLS multiple regression was employed with the aid of Eview

8.0 econometric packages for the analysis of data. The result indicate that the variable of firm size (FSIZE) has positive relationship with corporate tax aggressive avoidance (CTA) while profitability (PROF) and leverage (LEV) have negative significant relationship with corporate tax aggressive avoidance (CTA). Therefore, due to the significant correlation between profitability, firm size, leverage and corporate tax aggressive avoidance, the need to critically examine the concept cannot be over emphasized. In view of the findings, the study therefore strongly recommends that profitability, firm size and leverage should be given more attention in the course of considering the determinants that affects tax aggressive by various stakeholders, especially in Nigeria. This study therefore is embarked on in order to improve on the literature of corporate aggressive tax avoidance using data from Nigeria companies.

Keywords: Aggressive Tax, Firm Size, Leverage, Profitability, Nigeria

Author: Ugbogbo, S.N, Omoregie, A.N, & Imuetinyan Eguavoen

Journal Title: IOSR Journal of Business Management

Year of Publication: 2019

Volume: Vol. 21, Issue 4. Series III

Place: India

OIL REVENUE AND INCOME INEQUALITY IN NIGERIA

The study examines the effect of oil revenue on income inequality in Nigeria using a time series data from 1990 to 2014. The Error Correction Model (ECM) was employed on the time series data in order to study the effect of oil revenue on income inequality in Nigeria. The study adopted a country-specific approach using oil revenue, Gini coefficient and macroeconomic data from 1990-2014. Data were collected from the Central Bank of Nigeria Annual Statistical Bulletin, Index Mundi, World Bank Indicators and relevant literatures. From the empirical result, a negative and robust relationship was found to exist between inflation rate (INFL) and income inequality in Nigeria with t-statistic value of (-1.818855). A negative, but statistically insignificant relationship was also found to exist between oil revenue (OIL REV), government recurrent expenditure on social and community services (GREXP) and income inequality with t-statistic values of (-0.252134) and (-0.058335) respectively. While Real GDP had a positive statistically significant relationship with income inequality having a reported a t-statistic value of (2.198320). It was concluded that though oil revenue reduces income inequality, the high level corruption in the oil industry has made it non-realistic due to the continuous increase in the gap between the poor and the rich in the economy. Thus, it was recommended among others, that the government should put necessary measures in place in order to checkmate the high level of corruption in the oil industry and the nation at large.

Keywords: Oil revenue, Income inequality, Gini coefficient, Error Correction Model.

Author: Oviasuyi, P.O, & Omoregie, A. E.

Journal Title: International Journal Of e-governance and e-Business Research

Year of Publication: 2016

Volume: Vol. 2, No.1

Place: India

DIVIDEND POLICY AND SHAREHOLDERS' WEALTH: EVIDENCE FROM SOME QUOTED BANKS IN NIGERIA

This study examined the impact of dividend policy on shareholders' wealth using a panel data of some quoted Banks in Nigeria for a period ranging from 2010 - 2014. The Fixed Effect Model was employed on the panel data in order to study the impact of dividend policy on shareholders' wealth in Nigeria. Data were collected from the Annual Reports of the Banks used for the various years under study. From the empirical result, a positive and robust significant relationship was found to exist between Dividend Per Share (DPS) and Shareholders' wealth with a t-statistics value of (2.940719). A positive significant relationship was also found to exist between Retained Earnings (RE) and Shareholders' wealth with a t-statistics of (7.621971). However, Earnings Per Share (EPS) was found to exert a robust negative significant relationship with shareholders' wealth with a t-statistics value of (-3.528975). This study concluded that the dividend policy of a firm has an impact on its shareholders' wealth as supported by the Dividend Relevance theory which explains that dividend policy has significant effect on shareholders' wealth as well as firms' value. This study therefore, recommends that firms should operate a dividend policy that tends to satisfy the need of shareholders as well as the investment need of the firm. Thus, a portion of the earnings of a firm should be paid as dividend while a portion is also retained for further investments.

Keywords: Dividend Per Share, Shareholders' Wealth, Earning Per Share, Fixed Effect Model.

Author: Omoregie, A. E, & Eromosele, P. E

Journal Title: International Journal of Marketing & Financial Management

Year of Publication: 2016

Volume: Vol. 4 No. 6

Place: India

STOCK MARKET VOLATILITY AND ECONOMIC GROWTH

The study examines the relationship between stock market volatility and other explanatory variables (inflation rate and interest rate) on economic growth. The Error Correction Model was employed to analyze the time series data from 1984-2012. The result revealed that stock market volatility, inflation rate and interest rate had a positive relationship with economic growth having reported a coefficient value of (0.000137), (0.035914), and (0.508464) respectively. It was however recommended that since the activities of the stock market increase the economic growth of Nigeria, the government should put more developmental measures in place in order to sustain the growth of the nation's economy.

Keywords: Stock market Volatility, Economic Growth, Error Correction Model.

Author: Omoregie, A. E, Eromosele, P.E & Edo, C. O.

Journal Title: International Journal of Marketing & Financial Management

Year of Publication: 2016

Volume: Vol. 4, Issue 7

Place: India

AN OUTLINE OF INTERCONTINENTAL TRANSFER PRICING AND STATUTORY LAW

Multinational Corporations have seen transfer pricing as a handy tool to achieving their acceptable corporate objectives to the detriment of home/host countries through unethical movement of one country's tax revenue to another, thus, making transfer pricing a top-of-mind concern for most Countries. In an attempt to fight perceived income shifting by Multinational Corporations (MNCs), some countries have enacted transfer pricing rules which are either in accordance with the widely adopted Organization for Economic Cooperation and Development (OECD) Transfer Pricing Guidelines or far from it. This paper therefore seeks to discuss the common transfer pricing methods employed by multinational corporations and the use of appropriate legislations in some selected countries to control the unwholesome transfer pricing strategies employed by MNCs.

Keywords: Transfer Pricing, Multinational Corporations (MNCs), Arm's – Length Principle.

Author: Omoregie, A. E., Eromosele, P.E & Osazuwa, F. U.

Journal Title: International Journal of Social Sciences & Economic Environment

Year of Publication: 2016

Volume: Vol. 1, No. 1

Place: India

CORRUPTION AND POVERTY CHALLENGES IN NIGERIA

In today's Nigeria, democracy notwithstanding, corruption and poverty have continued to grow. In fact according to the corruption perception index of the Transparency International, Nigeria has always been a gold or silver winner in the hierarchy of most corrupt countries. The study adopts the elite theory as a theoretical explanation to understand the link between corruption and poverty in Nigeria. The elite theory of poverty posits that the structure of political power in a society determines the extent and distribution of poverty among the population. It is therefore, argued that the scourge of corruption has left the country straddling two economics worlds at the same time. To state the obvious, the country has found itself in the quagmire of a country too rich to be poor and at the same time too poor to be rich. Thus, this has made it inevitable for every Nigeria to be a victim of corruption. It is therefore recommended that only the best available persons with transformational vision are elected to high political offices and that institution should not be built around individuals.

Keywords: Corruption, Poverty, Transparency International Corruption Perception Index, and Nigeria

Author: Omoregie, A.N, & Ikharehon J.I.

Journal Title: India Journal of Commerce and Management Studies

Year of Publication: 2015

Volume: Vol.6. No.1

Place: India

CORPORATE GOVERNANCE AND DIVIDEND POLICY IN NIGERIA

The study considers the effect of corporate governance on dividend policy in Nigeria. The study was set out whether the size of firms, board size, board independence, audit type and profit after tax affect dividend pay-out of the selected bank quoted on the Nigerian hypothesis. The analysis of the results shows that the above variables have a significant relationship with dividend pay-out in Nigeria. The study concludes that corporate governance practices have crucial influence on the dividend policy of firms.

Keywords: Agency Cost, Corporate Governance, dividends

Author: Osagie, G. N, & Omoregie, A. N.

Journal Title: African Journal of Contemporary Issues

Year of Publication: 2015

Volume: Vol. 14 No. 2

Place: Cameroon

ACCOUNTING POLICIES AND COMPARABILITY OF COMPANIES FINANCIAL REPORT IN NIGERIA

This study examines uniformity and comparability of accounting policies of quoted companies in Nigeria. The design employed in data collection is a cross-sectional survey of the accounting policies of 12 of companies listed on the Nigeria stock exchange (NSE). The study tested four critical areas of financial reports of companies including quality, presentation, disclosure and content of financial statements of the sampled companies. The result achieved by applying the chi-square statistic using U.M.P. invariant test, suggests that accounting policies are uniform in the form, types of number presented, the layout or format and management of accounting policies. However, their accounting practices are not uniform in the area of quality, disclosure and content of financial statement and hence, their overall accounting practices. It is submitted that similar nomenclatures should be adopted in the accounting policies and financial statement preparations of all listed companies in NSE in order to increase uniformity, understandability and comparability of financial report of companies in Nigeria.

Author: Omoregie, A.N & Okolie, A.O.

Journal Title: IOSR Journal of Business Management

Year of Publication: 2014

Volume: Vol. 16, Issue 1

Place: India

MATHEMATICAL ACTUARIAL ANALYSIS IN A CONTAMINATED ENVIRONMENT: THE EPIDEMIOLOGICAL MODELS

Mathematical models have become important tools in analyzing transmission dynamics of epidemiological diseases and measuring the effectiveness of controlling strategies, in this paper, we have been able to use SIR model to illustrate the transmission dynamics and build a bridge between epidemiological and actuarial modelling, we analysis possible financial arrangement made against expresses resulting from medical treatments given to insured patients. We were able to extend our previous work by proposing numerical methods and

approximations that can provide satisfactory solution for insurance applications. It is concluded that the ODE systems provided by the numerical formulas can readily be solved in most mathematical software.

Keywords: Transmission dynamics, Premium, Insurer, Numerical methods

Author: Omoregie, A.N. & Omorogbe, E.A.

Journal Title: African Journal of Contemporary Issues

Year of Publication: 2009

Volume: Vol. 9, No. 1

Place: Cameroon

FORENSIC ACCOUNTANT AND STAKE HOLDERS (INVESTMENT) ASSURANCE

Significant effort has been made in this study to explore the valuable contributions forensic accountants are positioned toward ensure stake-holders assurances using the primary and archival data sources. This significantly exposed and corrected questionable accounting and managerial practices which have been injurious on stake-holders investments. The research revealed that forensic accountants have come into limelight due to rapid increase in financial frauds, corruption, and white collar crimes and because of the great demand for their accounting, auditing, legal, and investigative skills and knowledge in the prevention and detection of crime. It was recommended that economic entities, corporations, regulators, governments, and all stakeholders in the financial reporting process should be more resolute than ever in the engagement and application of forensic accounting skills to enhance stake-holders assurances.

Author: Nosa E.A. Omoregie & Ojemheke Paul

Journal Title: Accounting Frontier: The official Journal of Nigerian Accounting Association

Year of Publication: 2018

Volume: Vol. 1, No. 2

Place: Nigeria

THE IMPACT OF EMPLOYEE SILENCE IN ORGANISATION: NIGERIA IN VIEW

This paper looks into the discerning African voices in behavioural sciences especially in our country Nigeria. Power is the ultimate determinant in human society, which is basic to the relation within any group and between groups. Africans had not overtime been able to defend or present its voices globally. Its interest, silence and voice has been and always defined by the capitalist which can be found in Nigerian organization in their attitude to work. In relation to people, the question of silence voice determine maneuverability in bargaining the intent to which the people service as a physical and cultural entity. Secondary means of data collection was adopted in the study. The Nigerian state is cohesive, dependent and also hegemonic, a state largely, unstable and illegitimate while voices and silences are questioned if really represent who we are. The study however revealed that silence creates dissatisfaction amongst employee on one hand, and monetary losses to the organization on the other hand. Against this backdrop, managerial openness, horizontal relationship, Management by Objective, were recommended among others.

Key Word: Organization, productivity, silence, performance, behaviour

Author: Dr. Aiya Fidelis & Dr. A. E. Omoregie

Journal Title: POLAC Journal of contemporary Accounting and Security Studies

Year of Publication: 2017

Conference

Place: Kano State.

ORGANIZATIONAL DIVIDEND POLICY AND SHAREHOLDERS WEALTH: A STUDY OF SLECTED BANKS IN NIGERIA

This study examined the impact of dividend policy on shareholders' wealth using a panel data of some quoted Banks in Nigeria for a period of time ranging from 2010-2014. The Fixed Effect Model was employed on the panel data in order to study the impact of dividend policy on shareholders' wealth in Nigeria. Data were collected from the Annual Reports of the Banks used for the various years under study. From the empirical result, a positive and robust significant relationship was found to exist between Dividend Per Share (DPS) and shareholders' wealth with a t-statistic value of (2.940719). A positive significant relationship was also found to exist between Retained Earnings (RE) and shareholders' wealth with a t-statistics of (7.621971). However, Earning Per Share (EPS) was found to exert a robust negative significant relationship with shareholders' wealth with a t-statistics value of (-3.528975). This study concluded that the dividend policy of a firm has an impact on its shareholders' wealth as supported by the Dividend Relevance theory which explains that dividend policy has significant effect on shareholders' wealth as well as firms' value. This study therefore, recommends that firms should operate a dividend policy that tends to satisfy the need of shareholders as well as the investment need of the firm. Thus, a portion of the earning of a firm should be paid as dividend while a portion is also retained for further investments.

Keywords: Dividend, Shareholders' Wealth, Earning Per Share

Author: Dr. A. E. Omoregie, Dr. Fidelis Aiya

Journal Title: African Social Science Review

Year of Publication: 2016

Volume: Vol. 3, No. 1

Place: Cross River State

AN ECONOMETRIC ANALYSIS OF CAPITAL MARKET FINANCIAL STRUCTURE AND THE GROWTH OF NIGERIAN ECONOMY

There is no doubt that there are available evidence from the literature that suggests that capital market financial structure play a key role in the growth and development of all the leading economies in the Western World. The dismal performance of this market that has been reported by many researchers in Nigeria calls for concern. In recent times, the operators in this market are reporting annual huge financial successes by way of profit. The objective of this paper is the examination of the impact of capital market financial structure on the growth of Nigerian economy, with emphasis on market capitalization, total value of transactions, total listed equities and government stocks and total new issues. The paper employs time series data from Central Bank of Nigeria Statistical Bulletin from 1980-2014. Econometric techniques are used to test the time series properties of the data and error correction mechanism is used for

the estimation of the variables. The findings of this paper reveal that capital market significantly impacted on the growth of Nigerian economy. The joint performances of these variables in the model hold positive value for economic growth in Nigeria. The policy recommendations of this paper is that the government should make policy that will encourage firms to enhance listings in the capital market so as to improve on market capitalization and value of transactions in the market in Nigeria.

Keywords: Capital Market, Financial Structure, Market Capitalization, Gross Domestic Product.

Author: Davidson O. Unemhilin & Omoregie Nosa

Journal Title: Journal of Economics and Social Studies

Year of Publication: 2016

Volume: Vol. 7. No. 1.

Place: Ado-Ekiti, Nigeria

BUILDING SOCIAL BUSINESS ENVIRONMENT

For decades, building social businesses environment has been issue of concern by policy makers, researchers, government, organizations and philanthropists. In a mixed economy, the amassing of wealth by the bourgeoisies widens the spiral gap between the rich and the poor. In an attempt to lessen this curve, the need for building social businesses environment was necessitated by the desire of alleviating the challenges, experienced by individuals and prospective entrepreneurs. Social business describes a type of business like every other business whose aim is to maximize profit while the welfare of those concerned (buyers and beneficiaries) is of utmost concern. Governments on it part have tried to address social problems through the propagation of social responsibility, but governments alone cannot do this all due to the different bureaucratic bottleneck. As part of the corporate social responsibility, profit oriented companies have join the train of public enterprises to ameliorate the extent of poverty by providing consumable goods and services at affordable prices. This paper elucidates the concept of social business and its benefits in alleviating poverty through positive participation by various stakeholders.

Keywords: Social business, Social Responsibility, Business Environment, Business Organization.

Author: Aigbokhaevbolo, O. M., Omoregie, N. A.

Journal Title: Journal of Association of National Accountants of Nigeria

Year of Publication: 2016

Volume: Vol. 24

Place: Lagos State, Nigeria.

CHALLENGES OF FORENSIC AUDIT IN THE CONTEMPORARY NIGERIA PUBLIC SECTOR

Over the years, considerable attention has been drawn on the issue of forensic accounting as a pinhole camera of detecting deceptive financial activities and frauds in both public and private organizations I developed countries around the world but has not been embrace in developing countries like Nigeria. Most developed countries like USA, UK, France, and China take issues of forensic audit serious in their various public sectors. Regular forensic

audit of books of accounts in these developed countries have helped to check and reduce corrupt practices and strengthen governance, but this has been a mirage in Nigeria. In essence, issue of forensic auditing or accounting has not been given adequate attention in Nigeria public sector. This paper looks at the relevance of forensic accounting, public auditing and governance. The role they play in a growing economy and the dangers their absence may also cause to a proactive environment. The paper recommends that the application of forensic auditing in adult investigation should be vigorously intensified in the public sector in Nigeria.

Author: Aiya, Fidelis PhD., and Omoregie Nosa

Journal Title: Review of Public Administration and Public Affairs in Africa (RPPAA)

Year of Publication: 2015

Volume: Vol. 1. No. 2.

Place: Taraba State, Nigeria

HUMAN RESOURCES MANAGEMENT PRACTICES AND ORGANIZATIONAL PERFORMANCE IN NIGERIA

This study focused on the impact of human resource management practices in Nigeria organizations using the manufacturing industry as case study. This study tries to understand the need for HRM practices and specifically questions how HRM practices, such as the importance of HR department, objectives, recruitment, promotion, transfer and staff separation, performance appraisal and compensation, enhance organizational performance. A multiple-respondent survey of 120 staff of the selected manufacturing companies in Nigeria was undertaken to study the impact of HRM practices on organization performance. The data was collected using structure questionnaire and was analyzed using simple percentages and hypotheses tested using chi-square (χ^2) analysis. The survey found that a well-coordinated HRM practices, adds value to the company's production processes and the contribution made by each employee have more effect on the results obtained by the organization as a whole. More so, the result of the study reveals that a good HRM practice enhances staff productivity and therefore boost organizational performance in Nigeria organizations.

Author: Omoregie, A.N, Aiya, F & Imafidon, O.G.

Journal Title: African Journal of Stability and Development.

Year of Publication: 2015

Volume: Vol. 9 No.1

Place: Ado-Ekiti, Nigeria

EMPLOYEE PARTICIPATION IN DECISION MAKING AND ORGANIZATION PRODUCTIVITY IN NIGERIA: COMMERCIAL BANKS

This paper examined the impact of employee participation in decision and organization productivity within the Nigerian business environment. A cross-sectional survey design will employed by collecting data from a defined population. The study selected three banks in Edo State: First Bank Plc., Eco-bank Plc. and Fidelity Bank Plc. on a purposive sampling. Four hundred and twenty (420) employees of the three banks constituted the study population while a sample size of two hundred and five (205) was determined using Taro Yamo formula. Out of which one hundred and seventy-one (171) questionnaires were valid completed and data analysis was done on the basis of 171 respondents. The questionnaire method of research

instrument was the main technique used in collecting data, while percentage distribution and chi-square statistical techniques were used to analyze the data collected. The findings revealed a significant relationship between employee participation in decision making and organizational productivity in Nigerian commercial banks. The study therefore confirm that workers demonstrate positive attitude towards decision making. In line with this, the workers generally demonstrated willingness to accept the responsibility of involvement in management decision making whichever such opportunity arises. It is concluded that organizations stands to benefit more from employee participation in decision making. Therefore, management should establish additional channels of internal communication to ensure a free flow of information especially those that lubricate participative decision making.

Author: Omoregie, A.N, & Ikharehon J.I

Journal Title: African Journal of Stability and Development.

Year of Publication: 2015

Volume: Vol. 9 No.2

Place: Ado-Ekiti, Nigeria

ANALYZING COMPANIES PERFORMANCE USING FINANCIAL RATIOS

The research expresses the application of financial ratios in breweries, food and beverages companies' in which Guinness Nigeria Plc., Nigerian Breweries Ltd, Seven-Up Company Plc, Unilever Nigeria Plc. and UAC Plc. were made a case study. The importance of financial ratios rest on the fact that there are various interest groups and public whose welfare the firms touches. They are therefore interested in the fortunes of the firms, how well it performed in the past, how it is fairing now and prospects of shareholders with managers running the companies. The data and information used in the study were collected from annual reports of the various companies, the five-year financial summary of the case study companies were obtained from which relevant ratios were computed and interpreted. It is from these accounts that presentation and analysis of data were made. The study was restricted to internal comparison within all the companies due to the complexity involved in the research. The study will act as an effective guideline to both present and potential stakeholders as well as the creditors of the companies to be aware of the relationship between items of financial; statements. It is pertinent to know that, it will serve as a reliable source of information or reference to other researcher in similar or related topic and introduce management to challenging issues ahead of them.

Keywords: Ratio Analysis, Management, Accounting Information, Accounting Period.

Author: Omoregie, A.N, Adeparubi O.O & Iboi P.E (2014).

Journal Title: Journal of Management and Corporate Governance

Year of Publication: 2015

Volume: Vol. 6. No. 1.

Place: Niger State, Nigeria

ROLE OF ANTI-CORRUPTION AGENCIES IN CURBING FINANCIAL FRAUD IN NIGERIA

The study was carried out to examine the role and effects of anti-corruption agencies in curbing financial fraud in Nigeria. In achieving the objectives of the study, a survey design using

simple random sampling of 171 respondents selected from three (3) financial institutions in Nigeria was employed. The questionnaire method of data collection was employed in getting useful information. The hypothesis was tested using the chi-square techniques of analysis. The result from the analysis reveals that financial crimes have significant effect on Nigeria economy and that the anti-corruption agencies in Nigeria have significantly reduced financial crime in Nigeria. The paper therefore concludes that organizations and financial institutions should put in place an internal control of mechanism in curbing financial crimes. The society as well should be actively involved in reporting cases of financial fraud. Recommendation put forward was that the Anti-corruption and related offences should educate public on and against bribery, corruption and related offences, the agencies should instruct, advise and assist any officer, agency or parastatal on way on ways by which fraud or corruption may be eliminated or minimized by such officer, agency or parastatal.

Keywords: Anti-Corruption, Audit, Financial Crimes, Fraud, Money Laundering

Author: Omoregie, A.N, & Ogbaneme, S.O.

Journal Title: Cambridge Research and Publications International

Year of Publication: 2015

Volume: Vol.2 No. 7

Place: Kano State, Nigeria.

CORPORATE SOCIAL RESPONSIBILITY AND PROFITABILITY IN NIGERIA'S TELECOMMUNICATIONS INDUSTRY: A CASE STUDY OF MTN NIGERIA

In Nigeria, the operators in the telecommunications sector have a history of engaging themselves different social activities which is known as corporate social responsibility (CSR). This examines the relationship between CSR and profitability of Nigeria telecommunications industry. The study assessed the impact of CSR practices using secondary data collected on social responsibility expenditure and profit after tax from MTN Nig. Ltd annual reports (2002-2012). The data were analyzed using the ordinary least square (OLS) model of regression using SS20. To assess the impact as well as test the hypothesis of the study whether there is a relationship and the dependent variable (corporate social responsibility and the dependent variable profit after tax). Results revealed that CSR impacted positively on profitability and the environment. The analysis showed that 79% of the variance of profit after tax of MTN has been explained by the benefit that accrued from corporate social responsibility. The hypothesis formulated was tested and the result shows that there is significant positive relationship between corporate social responsibility and responsibility and profitability and profitability in MTN Nigeria. The study concluded that CSR expenditure provides good returns for the company not only in the short run but also in the long run.

Keyword: Corporate Social Responsibility, Profitability, Financial Performance, Nigeria communications industry.

Author: Fidelis Aiya, Alfred Nosa Omoregie, Gregory Imafidon Ogbeide

Journal Title: Lapai International Journal of Politics

Year of Publication: 2014

Volume: Vol. 2. No. 2.

Place: Niger State, Nigeria

EFFECTIVE STRATEGIC MANAGEMENT SYSTEM IN CASSAVA FLOUR INDUSTRIES IN NIGERIA: A CASE OF SUPPLY AND DEMAND CHAINS

The aim of this study is to develop successful long term relationships between members of the supply cassava chain (farmers to agribusiness entrepreneurs) to address and resolve the problems faced by everyone from ineffectual markets, low level of technology use and inadequate policy and regulatory systems. The objectives include assessing beneficiaries, the process, outcomes and activities. A statistical/survey method was adopted and the study revealed that sustainability demands a participatory process, transparency, and relevancy and cost recovery. It is suggested that each activity follows its own path starting with its own modest objectives and budgets, growing only as cost recovering resources allow.

Author: Omoregie, A.N & Ogbaneme, S.O.

Journal Title: Africa Journal of Arts and Social Sciences

Year of Publication: 2010

Volume: Vol.4, No. 2

Place: Ebonyi State, Nigeria

THE IMPACT OF APPRENTICESHIP SYSTEM IN SMALL AND MEDIUM SCALE ENTERPRISES ON VOCATIONAL DEVELOPMENT

This paper aims at appraising the impact of apprenticeship system in small and medium scale enterprises on vocational development in Nigeria the paper discusses apprenticeship fields and job descriptions, NEEDS and skills acquisition, job creation and poverty reduction and small and medium scale industries in national development. The paper concludes that apprenticeship system affects the overall quality of technological training and should be encouraged in small and medium scale enterprises.

Author: Omoregie, A.N & Ogbaneme, S.O.

Journal Title: Journal of Science and Humanities

Year of Publication: 2010

Volume: Vol. 2 No. 3

Place: Ebonyi State, Nigeria

CRISES IN NIGERIAN BANKING SECTOR: CAUSES, EFFECT AND RESOLUTION STRATEGIES

The objective of this paper was to examine the crisis rocking the banking sector in Nigeria with a view to identifying the causes, effects and to offer suggestions as to for stalling future occurrences. In conducting this study, Edo State was used as a case study. The methodology adopted involved the survey technique through which 100 questionnaires were served to some selected staff of Skye Bank, Spring Bank and UBA Bank in the ratio of 30:40:30 respectively. Data collected were analysed and the research hypotheses were subjected to test using chi-square (χ^2) test. The paper concluded that adequate capitalization of a bank is not synonymous with success. To successfully run a bank, it is necessary to consider the asset quality and that of the management, the earnings capability and the liquidity of the bank. Recommendations made include that banks should regard the quality of their management and

employees as fundamental to building the bank's competitive strengths. They should as a matter of fact implement policies in order to enhance viability and stability of the economy.

Keywords: Bank, crisis, capitalization.

Author: Omoregie, A.N, Ibadin, L.A & Okunbor, J.A

Journal Title: The University Advanced Research Journal

Year of Publication: 2009

Volume: Issue 1

Place: Anambra State

BUDGETING REFORMS AND PUBLIC SECTOR ACCOUNTABILITY IN NIGERIA

Public sector entails the tiers of government (federal, state and local), ministries, departments, agencies (MDAs) and parastatals in Nigeria. To ensure accountability of the public sector necessitated the need for budgeting reforms. These include enacting legislation or regulations; delivering goods and services; redistributing income through mechanisms such as taxation or social security payments; and the ownership of assets or entities, such as state owned enterprises. Preparation of the annual budget becomes merely a statutory requirement unless budget monitoring is done in a proper manner. Efficient financial management is possible through effective use of the budget and budgetary control to ensure that the financial plan, agreed by the council or board of management, is achieved. Accountability of the public is an essential component for the functioning of any political system, as accountability means that those who are charged with drafting and/or carrying out policy are obliged to give an explanation of their actions to their electorate. Hence, this paper focused on budgeting reforms and accountability of public sector in Nigeria, while the specific objectives were to examine effect of financial regulations and management in terms of revenue and expenditure on accountability of public sector. It is a library survey of literature and information were obtained from text books, journal articles, seminars and conference papers. The study revealed that budgeting reforms by way of financial regulations and management have significant effect on accountability of the public sector in Nigeria.

Keywords: Budgeting, Reforms, Accountability, Public Sector

Author: Onimawo Janet A., Ph.D & Omoregie, A.N

Journal Title: International Journal of Accounting and Financial Management

Year of Publication: 2019

Volume: Vol.1, No. 2

Place: Ekpoma, Nigeria

ACCOUNTING EVALUATION ON FINANCING AND IMPLEMENTATION OF TERTIARY EDUCATION IN NIGERIA

This paper critically examines the degree of success or failure of financing tertiary education over a period of time and the adequacy of the level of financing and implementation that are required to prepare and equip tertiary education to deal with the changing demands of the dynamic tertiary education in Nigeria. Unfortunately the Federal Government educational financing has declined very seriously and the much desired objective of producing skill and technological manpower through educational system is not being met. It is against this background that this paper with content analysis to examines the financing and

implementation of tertiary education in Nigeria. The methodology involved the use of library research and a review of available documentary evidences on the subject matter. The analysis reveals an unimpressive investment of finance in the educational sector. However, the federal government is not conforming to the UNESCO recommendation of a minimum of 26 percent of budgetary allocation and this is hampering the adequate implementation of national policy on education in Nigeria. What's more, the federal government cried that the national policy on education in Nigeria (6-3-3-6) has failed. The paper therefore recommended certain strategies such as political will and commitment of the federal government, introduction of affordable tuition, collaboration, self-reliant and transparency and accountability in the educational sector as the way forward to adequate educational financing in Nigeria.

Keywords: Accounting Evaluation, Financing and Implementation of Tertiary Education.

Author: Ofanson, E.J., Omoregie, A.N., Ofanson, C. E. & Isabu Peter

Journal Title: International Journal of Accounting and Financial Management

Year of Publication: 2019

Volume: Vol.1, No. 2

Place: Ekpoma, Nigeria

PETROLEUM PRODUCT DISTRIBUTION AND OPERATIONAL PERFORMANCE IN THE DOWNSTREAM SECTOR OF OIL AND GAS PETROLEUM INDUSTRY IN NIGERIA

This study focused on petroleum products distribution and operational performance in the downstream oil and gas sector in Nigeria, while the specific objectives were to determine effect of warehousing, transportation, lead time and supply relationship on operational performance it is a cross sectional field survey of the year 2018. Due to wide geographical coverage of petroleum products distribution in Nigeria, emphasis was focused on the two states which were Delta and Edo of the Niger Delta region of the South-South Geo-political zone. Total population of the study was one thousand, one hundred and ninety-eight (1198) filling stations Managers/Dealers in the downstream sector, while a total of three hundred (300) filling station Managers, Dealer or Owners formed the sample size. Purposive sampling technique was used to select the sampled filling station managers, dealers or owner. Data generated through questionnaires retrieved was estimated computer software (SPSS.21). Data was analysed using descriptive statistic. The study showed that warehousing (storage), transportation have positive significant operational performance, while lead time and supplier relationship has no significant effect implying that it was a weak determinant of petroleum products distribution operational performance. It recommended that owners of fillings stations should ensure that adequate storage facilities are available; logistic should be put in place to reduce lead time and ensure efficiency and effectiveness in transportation petroleum products at reduced cost so as to enhance operational performance of petroleum products distribution in Nigeria

Keyword: Distribution, Transportation, Lead Time, Warehouse and Performance

Author: Omoregie, A.N., Abigal Ode & Vincent Oyovwvotolu Erakpotobo

Journal Title: International Journal of Accounting and Financial Management

Year of Publication: 2019

Volume: Vol.1, No. 2

Place: Ekpoma, Nigeria

UNDERSTANDING FRAUD MOTIVATORS FROM THE FORENSIC ACCOUNTING'S PERSPECTIVE

Forensic accounting and auditing are specialist areas of the accounting discipline - which applies itself to the fields of criminology' an. psychology' in order to prevent, detect and investigate fraud, financial misconduct and for other utilitarian purposes. Literatures were reviewed with the intent at placing forensic accounting, the forensic accountant and auditor in perspectives. Various theories aimed a explaining motivating factors of fraud and financial misconducts wen x-rayed while focusing on the fraud triangle theory. Criticisms of the fraud triangle theory were examined along with other models aimed a: improving this theory. However, the criticisms notwithstanding, it is hoped that the forensic accountant would leverage on the knowledge of fraud and other misconducts to improve the stewardship processes.

Author: Omoregie, A.N & Lewis-Igbafe

Journal Title: Nigerian Journal of Education Research

Year of Publication: 2018

Volume: Vol. 14, No. 1.

Place: Ekpoma, Nigeria

THE STATUS OF INTERNAL AUDITING AND EFFECTIVENESS AT LOCAL GOVERNMENT

This study investigates the status of internal auditing and effectiveness at local government level in Nigeria. Nigeria is one of the country that has a largest number of Local Governments with an approximate of 774 and established internal audit unit in each level. On this note, it is therefore necessary to conduct a research to examine the status of internal audit and effectiveness at these local governments. A total of 90 employees of audit department in the 18 local government councils of Edo state constitute the population of the study. Yemane formula was used to arrive at a simple size of seventy-three (73). Copies of structured questionnaires were administered to the sampled employees. While a parametric test (t-test) was used in the analysis. The study reveals that internal auditing is a strong antecedent of internal control effectiveness, accountability and objectivity in the local government. Consequently, the paper recommended that requirement process for internal audit staff should be thorough and transparent to ensure the enlistment of only qualified personnel. Auditor general of local governments should ensure that the internal audit of each local government report frequently on the financial situation of the local government. Lastly, internal auditor reporting to the chairman's office should enlighten the chairman on the importance of implementation of the report and the dangers of disregarding the report / the dangers of not taken proper action on the report.

Keywords: Internal audit, Effectiveness, Nigeria, Local government.

Author: Omoregie, A.N, Lewis-Igbafe & Akhibi Nelson O.

Journal Title: Managing the Nigerian Business Enterprise in an Economic Recession.

Year of Publication: 2018

Conference

Place: Ekpoma, Nigeria

EXTERNAL AUDIT AND ACCOUNTABILITY IN THE LOCAL GOVERNMENT COUNCILS IN EDO STATE, NIGERIA

The study examines the external audit and accountability in the Local Government Councils in Edo State, Nigeria. The study employed field survey approach. A total of 527 senior and management staff of 18 local governments in Edo state formed the population. Based on the population size, a sample of 123 staffs was randomly selected. Questionnaire administration was used and data generated was analysed using Wilcoxon test. The study however, finds that Local Government Councils in Edo State, Nigeria, lacks effective external auditing and accountability as a result of undue political and management influences on the auditor-general for the Local Government Councils, a civil servant who also does the audit, and weak accounting and internal control systems. It is recommended that the accounting and internal control systems in place are good, but more effort is required for efficiency and effectiveness.

Keywords: External Audit, Accountability, Transparency, Local Government Councils.

Author: Omoregie, A.N, Edeoghon O. Innocent & Ochonogor Ndidi

Journal Title: Managing the Nigerian Business Enterprise in an Economic Recession.

Year of Publication: 2018

Conference

Place: Ekpoma, Nigeria

WEALTH CREATION AND FIRM SPECIFIC CHARACTERISTICS

The purpose of this study is to investigate the significant relationship between firm specific characteristics and wealth creation in Nigeria. The objective of this study is to examine the significant relationship between firm leverage, firm growth, firm size, ownership structure and shareholder's value. This study employed a quantitative and longitudinal research design in which secondary data were collected from the quoted non-service among the non-financial companies in the Nigeria Stock Exchange for the periods of five years from 2012 to 2016. The study adopts descriptive statistic, Pearson correlation matrix, White Heteroskedasticity regression, Ramsey Reset test and Breusch-Pagan-Godfrey Heteroskedasticity for the data analysis. The empirical results shows that firm leverage, firm size and ownership structure have an insignificant relationship with shareholder's value while firm growth has a significant relationship with shareholder's value. The stakeholder's theory supported the findings that firm growth is the basis of the theory where the overall goal of the corporate must be achieved through better performance of the organisations. The study therefore recommends that management should be concerned with growth strategy to significantly create value for the stakeholders'. It therefore suggested that further studies should be conducted in this area by incorporating other possible variables that may contribute to shareholder's value.

Keywords: Firm Growth, Firm Leverage, Firm Size, Ownership Structure, Shareholder's Value.

Author: Omoregie, A.N, Akrawah Onutomaha Dennis, Oseghale Osahon Emmanuel

Journal Title: International Journal of Governance and Development.

Year of Publication: 2018

Volume: Vol 5.

Place: Ekpoma, Nigeria

FORENSIC AUDITING APPROACH TO CURBING FALSE ASSETS DECLARATION BY PUBLIC OFFICERS IN NIGERIA

The paper examines forensic auditing: a panacea for curbing the menace of false assets declaration by public officers in Nigeria. The motive was to find a lasting solution to the problem of regular declaration of false assets by the political class in Nigeria. It was carried out by examining critically the positive roles forensic auditing or accounting has played in curbing financial crimes as documented by previous researchers. Most of the empirical studies reviewed revealed that forensic auditing or accounting is very effective in curbing all manner of crimes. The reason being that forensic accountants or auditors unlike ordinary accountants, use physical evidence, testimonial evidence, documentary evidence and demonstrative evidence to identify suspects and criminals. Based on the foregoing, it is recommended that: The Institute of Chartered Accountants of Nigeria, Association of National Accountants of Nigeria and the National Universities Commission should encourage formalization and specialization in the field of forensic accounting; the government should develop interest in forensic auditing for monitoring and investigation of suspected corruption cases; and government should recruit more of forensic accountants or auditors into anti-corruption agencies in Nigeria

Author: Omoregie, A.N. & Ifijeh, Lucky

Journal Title: A.A.U. Journal of Management Sciences.

Year of Publication: 2017

Volume: Vol. 8 No. 1

Place: Ekpoma, Nigeria

BUSINESS PROCESS RE-ENGINEERING PERFORMANCE OF NIGERIA HEALTH PERCEPTION ON WAITING TIME

This study specifically investigated perceptions on Business Process Re-engineering in enhancing organizational performance and patients waiting time in the Nigerian health sector. This study is a descriptive survey. Ten public hospitals in Edo State were randomly selected for the study. Ninety-eight management staff from various hospitals was purposively selected as respondents which were administered questionnaires which constituted the study sample for the purpose of data analysis. It found that business process re-engineering in Nigerian health sector can enhance and influence quick, services delivery, customers' satisfaction, reduction in cost and patient waiting time in the hospital. Hence, Business Re-engineering Process in organizations like hospital should focus on: automating various units and sections with sophisticated information technology infrastructure: redesigning system structure and culture for easy flow of information: frequent training and development of employees.

Keywords: Business Process Re-engineering, Perception, Waiting time, Nigerian health sector, Organizational performance

Author: Ikharehon J.I & Omoregie, A.N

Journal Title: Journal of Strategic & Development Studies

Year of Publication: 2016

Volume: Vol. 1, No. 1

Place: Ekpoma, Nigeria

ACCOUNTABILITY AND TRANSPARENCY IN NIGERIA'S DEMOCRATIC GOVERNANCE

The contemporary Nigerian society appears to have been plague-ridden with divergent problems varying from fraud, corruption, failed contracts, failed banks insurgency and others. These may have been orchestrated by purposive insincerity of holders of public power resulting in the current public trust dilemma. This paper is motivated by the need for accountability and transparency within the present democratic setup and seeks to provide a pathway for the effective and efficient services and performance delivery that guarantees public entitlement to the dividends of responsible democratic governance. This conceptual disclosure relied principally on extant literature complemented by other documentary and electronic sources. This study recommends the procurement of accountability and transparency through credible elections to produce political leaders, ethically reawakened by consensus of public ethical demand, training, and reorientation resulting in a rediscovery of traditional African virtues of honesty, integrity and hard work.

Author: Omoregie, A.N, Okolie A.O & Iboi P.E

Journal Title: International Journal of Governance and Development.

Year of Publication: 2015

Volume: Vol. 4 No.1

Place: Ekpoma, Nigeria

DEMOCRACY AND NATIONAL SECURITY IN NIGERIA

The concept of democracy and national security need each other to thrive in any nation; when experienced together in a nation. That nation enjoys social and political stability which necessitates development. To further sustain this development, there must be a mix of economic, diplomatic, power projection and political power by the government. Their study therefore explored the linkage between democracy and national security in Nigeria by way of descriptive analysis of secondary sources. This study recommends that there should be a complete revitalization of democratic practice in Nigeria in such a manner that would leverage the potentials for good governance and national security and also suggests that the government of the day takes proactive steps to curtail insurgency and other social vices currently plaguing the country.

Keywords: Democracy, security, Nigeria

Author: Omoregie, A.N, & Oboh, J. O

Journal Title: International Journal of Governance and Development.

Year of Publication: 2015

Volume: Vol. 4 No.2

Place: Ekpoma, Nigeria

INFORMATION AND COMMUNICATION TECHNOLOGY ON NIGERIA PUBLIC UNIVERSITIES: AN EMPIRICAL ANALYSIS

The growth and development of organizational boundaries has attracted the more use and application of information for better decision making. The emergence of computer has also made the classification and gathering of this information possible electronically by creating

better and great opportunities for organization. This project help to create the awareness of the importance and relevance of information management in organizational operation activities and various systems that could better help to improve the status quo. A model composed of the variables which can explain ICT usage in a tertiary university in Benin City, Nigeria is established and tested within the study. The two dimensions of ICT usage are considered: Research and administrative purposes. The data collected from 100 teaching and non-teaching staffs were used to test the model by using AMOS 18; it explained 76% of the ICT usage, with a good model fit. The model supposes that the perceived attributes of ICT and ICT facilities in the university predict the ICT use. The teaching and non-teaching staffs make use of ICT most as a means of Searching information on the Internet about the course (91%), preparing the exam questions (82%). Furthermore the teaching and non-teaching staffs make use of ICT least, for publishing their lecture notes and the announcements concerning the course on the internet (6%). Next after this is low percentage (12%) of using making use of ready-made software packages about the subject matter. There was significant difference between male and female staffs in terms of their perception of ICT usage I information management.

Author: Omoregie, A.N, & Oboh, J. O

Journal Title: International Journal of Governance and Development.

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Place: Ekpoma, Nigeria

ROLE CONFLICTS AND DUPLICATION OF FUNCTIONS OF ANTI-GRAFT AND SECURITY AGENCIES IN NIGERIA

Anti-Graft and Security Agencies present a seeming paradox of roles, conflicts and responsibility duplications that portend serious inhibitions to corruption control and security management in Nigeria. This study locates, presents and explains the essence, roles and functions of the anti-graft and security agencies in public sector financial and security operations in Nigeria. The paper pointedly shows how the roles, functions and responsibilities of the agencies conflict and duplicate the essence and purposes of their establishments within the socio - economic and political landscape of Nigeria. A proactive intelligence-driven security, involving continuous assessment of crime threats and responses, inter-agency sharing of information and deployment of detection, intrusive and surveillance technologies that are vital for curbing criminal activities should be desperately considered in Nigeria, using a synergy of intelligence services in the country like Department of State Security, Nigerian Intelligence Agency, Directorate of Military Intelligence, Defense Intelligence Agency, and Federal Investigation and Intelligence Bureau, supported by adequate financial power. It is suggested that rather than creating more agencies that continue to duplicate and perform the functions of the existing ones, the plummeting performances and problems facing the agencies should be tackled for effective performance to secure the internal and external integrity and security of Nigeria.

Keywords: Conflict, Anti-Graft, Agencies, Role, Military, Defence, Intelligence

Author: Omoregie, A.N, & Okolie, A.O.

Journal Title: Governance, Peace and Security in Africa.

Year of Publication: 2014

Volume: Vol. 1

Place: Ekpoma, Nigeria

FORENSIC INVESTIGATION AND FRAUD DETECTION IN THE NIGERIAN EDUCATIONAL SECTOR

This study centered on forensic investigation and fraud detection in the Nigerian educational sector. Financial fraud is a cankerworm that has eaten deep into the fabric of institutions of higher learning in Nigeria. Financial frauds come in different forms. Prominent amongst the frauds in the Nigerian higher institutions is "cooking the book". Similarly, falsifications of expenses and revenue generated by management of universities have become a serious menace and order of the day. Furthermore, it has become so glaring that students pay school fees into illegal accounts and other transactions that is supposed to be adequately channeled for effective auditing and investigation are inefficient and ineffective in tackling fraud in these institutions. We therefore recommended that forensic accountants be employed in all the Nigerian universities to help proffer independent opinions on the account disclosures of the Nigerian universities.

Keywords: Forensic, Financial, Fraud, Education, Management

Author: Omoregie, A.N, Aghemelo, A.T. & Iboi, E.P

Journal Title: Governance, Peace and Security in Africa.

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Place: Ekpoma, Nigeria

CREDIT RISK AND BANKS SURVIVAL IN NIGERIA

Credit risk is the possibility of losing an outstanding loan partially or totally, due to credit events. It arises from the potential that an obligor is either unwilling to perform on an obligation or its ability to perform such obligation is impaired resulting in economic loss to the bank. Risk has always been a vicinity of concern not only to bankers but to all in the business world. This is because, the risk of a trading partner not fulfilling his obligations in full on due date for instance, can seriously jeopardize the affair of the other partner. The objective of this paper therefore, is to ascertain whether there is a significant relationship between credit risk and banks survival in Nigeria. The data for study were obtained by means of structured questionnaires. The respondents comprised of treasury officers, marketing officers, and credit risk management officer of the various banks in Nigeria. Random sampling technique was employed in the selection of the respondents. The data collected were analyzed using simple percentages, and chi-square analysis. The result indicates that banks with robust credit risk Management framework have a lower loan default rate and relatively higher interest income which suggests a strong relationship between credit risk and banks survival in Nigeria. The paper advocates among others, that banks should be closely monitored to ensure that the various provisions of Banks and Other Financial Institutions Act (BOFIA) of 1991 as amended and Code of Corporate Governance for Banks issued by CBN are strictly adhered to. Adherence to these will enhance their soundness and reduce threat to the financial system.

Author: Omoregie, A.N, Inaya, L., & Iboi P.E
Journal Title: A.A.U Journal of Management Sciences.
Year of Publication: 2013
Volume: Vol. 4, No. 1
Place: Ekpoma, Nigeria

ANALYSIS NON AUDIT SERVICES AND AUDITOR'S INDEPENDENCE IN NIGERIA

The objective of this study is to empirically examine the relationship between non-audit services and Auditor's independence in Nigeria. The population of the study consists of the banks' internal and external auditors, top management staff and investors. The justification for using these groups is based on extant literature that classified them as the key players in the audit market. A sample size, of one hundred and fifty (150) stakeholders in this regard was selected for the study. The choice of the sampled respondents was based on the use of purposive sampling techniques since the selection was drawn from auditor (internal and external), top management staff and investors and random sampling to minimize bias in the final selection. The nature and non-availability of secondary data on audit's independence and non-audit services attributes necessitated the use of questionnaire. To verify the reliability of the measuring instrument (questionnaire) developed for the purpose of the study, the Cronbach's reliability test was utilized. The multiple OLS regression techniques was used to examine how the explanatory variables (Provision of Non-audit services, Non audit fees, Types of non-audit services and the type of audit firms that provide non-audit services) impact on the independence of auditors. The finding indicates positive relationship between Auditor independence (AUDIN) and the non-audit services (NONSER). A positive relationship was also observed between the auditor independence (AUDIN) and the type of non-audit services (TYPNAS). A positive relationship was observed between the Auditor independence (AUDIN) and type of audit firm (TYAPUDF). A positive relationship was also observed between the Auditor independence (AUDIN) and non-audit fee (NONAUDFEE). The recommendation is that there is need to regulate the audit partner-client relationship to ensure Auditor independence.

Author: Omoregie, A.N., Erah, D.O & Izedonmi F.
Journal Title: A.A.U Journal of Management Sciences.
Year of Publication: 2012
Volume: Vol. 3, No. 2
Place: Ekpoma, Nigeria

THE DEVELOPMENT OF BOND MARKET IN NIGERIA

This study uses theoretical review and underpinnings to examine the challenges of the development of the Nigerian bond market and how they can be overcome. Our findings indicate that the importance of government bond markets in catalyzing the growth of overall bond markets is recognized and accepted. A survey of the world's major developed bond markets reveals diverse paths of development. While there is no general development philosophy which can be applied to developing domestic bond markets, the risk is too important not to tackle hand-on. In many countries, bonds have been used to finance new and rehabilitate existing infrastructure of all types. There is no reason why this cannot be the case in Nigeria. Indeed in most countries, the bond market is larger and more prominent for public infrastructure

financing than the equity market. We posit that the renewed interest in the Nigerian bond market notwithstanding, the market is currently not as active as expected as a window for cheap long term funds. Necessary measure must therefore be put in place by the government, regulatory authorities and market participants in order to guarantee the pivotal role of the bond market in national economic development.

Author: Omoregie, A.N, Arowoshegbe A.O & Okunbor J.A

Journal Title: A.A.U Journal of Management Sciences.

Year of Publication: 2011

Volume: Vol. 2, No. 2

Place: Ekpoma, Nigeria

COMMUNICATION SKILLS AND ENTREPRENEURSHIP DEVELOPMENT

This paper examines the relative importance of good communication as an aid in coordinating activities in the dynamics of an entrepreneurial behavior. The management of an organization regularly formulates policies, issue directives and receive feedback through established and recognize channels of communication. Action stemmed from choice is made through an interface between the preference of those who consider themselves in position of authority and those who merely succeeds over others through the process of communication. The study employed description approach. Thus, information used in the analysis generated from the vast secondary literature on entrepreneurial development and communication. It follows that there are need to bridge the gap between those managing organization and those that take directive. The paper recommends that to create a wholesome human enterprise to which every member is committed, there is need for the entrepreneurs to gravitate toward a regime of mutually beneficial empathy in the communication skills.

Author: Omoregie, A.N & Ogbaneme S.O.

Journal Title: CEDAP Journal of Entrepreneurship Development.

Year of Publication: 2010

Volume: Vol. 1, No. 1

Place: Auch, Nigeria

CAPITAL STRUCTURE AND CORPORATE PERFORMANCE IN NIGERIA: AN EMPIRICAL INVESTIGATION

This study covers capital structure and corporate performance in Nigeria between 1995 and 2009. The focus study is that appropriate capital structure is the major condition for corporate performance in the Nigerian economy. This is because corporations depend on leverages for expansion of investment. The study made use of secondary data, sourced for a period of 16 years. We specified a model comprising five explanatory variables for the study based on theoretical underpinnings. We sought to establish a relationship between these variables and corporate performance index. To achieve this, the Ordinary Least Squares (OLS) technique of model estimation was employed. At the end of study, we found that capital structure is high in Nigeria over the year. We also found that the five explanatory variables were useful and had a statistical relationship with capital structure. We concluded that capital structure has not sustained effective funding required for growth and development of

corporations. Thus the regulatory framework should be enhanced to provide good risk management and corporate governance.

Author: Omoregie, A.N & Erah, D.O

Journal Title: A.A.U Journal of Management Sciences.

Year of Publication: 2010

Volume: Vol. 1, No. 1

Place: Ekpoma, Nigeria

A ROBUST MATHEMATICAL MODEL ON INFECTIOUS DISEASES

The paper presents a robust epidemiological compartment model on infectious diseases. The model obviates the limitations of the classical epidemiological model by accommodating different levels of vulnerability and susceptibility to infections within different social class and spatial structures. Unlike the classical model which considers every member from different compartments to be geographically homogenous, implying the chances of infection by communicable diseases to be the same. This is unrealistic in real life situation. The Robust model in this paper is highly realistic and suitable in real life situation. This paper also analyses the actuarial implications of infectious disease plan and it is recommended that the annuity for hospital and lump sum for hospital plans would fairly reduce the cost that could cushion blow of any possible epidemic to our health care system.

Keywords: Epidemiological model, Annuity for hospitalization, infectious diseases and infectious virus-carrier

Author: Omoregie, A.N & Omorogbe, E.A.

Journal Title: Journal of the Nigerian Association of Mathematical Physicals.

Year of Publication: 2010

Volume: Vol. 17

Place: Benin City, Nigeria

TAX INCENTIVES AND FOREIGN INVESTMENTS INFLOW IN NIGERIA

The economic growth and development needs of developing countries can only be achieved through investment. Since developing countries, such as Nigeria have limited domestic resources to meet their required investment, the need for foreign investment, therefore becomes very important. In order to encourage foreign investment, government of a given country should embark on both economic and political strategies that are investment friendly. One of the potent economic strategies, which have often been employed for foreign private investment is encouragement through tax incentives, which is a fiscal policy instrument of government. This paper examine tax incentives as a determinant in attracting foreign investment into Nigeria. To this end, the study employs growth rate analysis, moving average trend and regression analysis to test the relationship which exists between tax and foreign private investments. One major finding was that cumulative foreign investment in Nigeria was growing at the rate of 18.96% due to largely to the democracy now being enjoyed in Nigeria. This paper recommends that Nigeria government provide through her fiscal and monetary policies, the enabling environment for both domestic and foreign investments.

Author: Ibadin L. A., Omoregie, A.N & Arowoshegbe A.O

Journal Title: *B.I.U Journal of Social and Management Sciences*
Year of Publication: 2006
Volume: Vol. 4, No. 1 & 2
Place: Benin City, Nigeria



