



2020 AFRICAN BUSINESS, ECONOMIC AND TECHNOLOGY CONFERENCE

THEME

African Business, Economic & Technology Environment: Opportunities and Challenges

OBJECTIVE

The African Business, Economic and Technology Conference is an annual conference bringing together professionals and students interested in exploring and discussing business opportunities in Africa.

DATE: 26th - 27th August, 2020

VENUE: MBA Hall, Graduate School, University of Calabar, Calabar

TIME: 10:00 am

CONFERENCE PANEL

Prof. Yusufu Ali Zoaka
University of Abuja, Nigeria

Prof. Lars Kolvereid
Bodo Graduate School of Business, Norway

Prof. Nathaniel Ozigbo
University of Abuja, Nigeria

Engr. (Dr.) Diji Chucks
Kampala International University

Prof. Agnes Antai
University of Calabar, Nigeria

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University, Anambra State, Nigeria

Prof. Thomas Traynor
Wright State University, USA

Dr. Babajide Veronica
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2020 AFRICAN BUSINESS, ECONOMIC AND TECHNOLOGY CONFERENCE

CONFERENCE PROGRAMME

DAY ONE – Wednesday 26th August, 2020

OPENING SESSION/PLENARY

Conference Registration	- 8:00am – 9:00am
Opening Prayer/Welcome Remark	- 9:00am – 9:15am
Institutional Brief/Chairman's Opening Remark	- 9:15am – 9:30am
Research Training	- 9:30am – 12noon
Launch Break/Group Photograph	- 12noon – 1:00pm
Plenary Session	- 1:00pm – 4:00pm
Policy Review Session	- 4:00pm – 5:00pm

DAY TWO – Thursday 27th August, 2020

OPENING SESSION/PLENARY

Conference Registration	- 8:00am – 9:00am
Opening Prayer/Welcome Remark	- 9:00am – 9:15am
Institutional Brief/Chairman's Opening Remark	- 9:15am – 9:30am
Research Training	- 9:30am – 12noon
Launch Break/Group Photograph	- 12noon – 1:00pm
Plenary Session	- 1:00pm – 4:00pm
Policy Review Session	- 4:00pm – 5:00pm



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Given this day 22nd February, 2019 at the University of Dar Es Salaam, Tanzania

Bassey Anam
 Director - IIPRDS & UN-African IP-SDGs
 University of Calabar-Nigeria

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 United Nations Research Consultant
 New York, United States

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Dated this day 5th November, 2019
 University of Ghana, Accra



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 former Vice Chancellor
 Ombudsman, Swarni Vivekanand,
 Subharati University, Meerut, India.

Dr. Bassey Anam
 Director, IIPRDS
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Conference Abstracts

Effect of Human Resource Accounting on Firm Profitability of Listed Deposit Money Banks in Nigeria

¹Aderibigbe Temitope James, ²Adegboye Kehinde Adewale & ³Makama Lawrence Linus

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³*Department of Business Management, University of Calabar, Cross Rivers State-Nigeria*

Abstract

The disclosure of human resource accounting is one of the most neglected aspects in financial reporting of companies around the world. Managers choose to head off the disclosure of human resource accounting either they are pleasing or not. Human resource is the most important asset of all tangible asset because without it, all other factors of production cannot be applied, thus making the human asset greater than all other non-human asset. In recent times in Nigeria the corporate bodies such as banks and the service industry have been seen to have focused in the investment of human resource as it is identified as been strategic to organizational performance. The study intends to investigate the effect of human resource accounting on firm profitability of listed deposit money banks in Nigeria from 2014-2019. The study will use ex post facto research design. Samples will be selected from the population. Panel multiple regressions will be employed to test the formulated hypotheses and provide answers to the research questions. Human resource accounting will be proxies by staff training and development cost (STDC) and numbers of staff employed for the period (NSEP) while firm profitability will be proxy by profit after tax (PAT). Staff training and development cost (STDC) and numbers of staff employed for the period (NSEP) will be our independent variables and Firm profitability will be the dependent variable. Relevant literatures will be reviewed from within and outside Nigeria in order to serve as guide to the findings as well as the basis for the conclusion and recommendations for the study. The findings of this work will be based on the balanced panel data collected for the period.

Keywords: *Human Resource Accounting, Staff Training and Development, Firm Profitability, Nigeria*

Nigeria's Education Policy in a Democratic Setting: An Appraisals

Ella, John Richard (PhD)

*Department of Public Administration, Faculty of Management and Social Sciences
Ibrahim Badamasi Babangida University Lapai, Niger State*

Abstract

This paper seeks to provide a useful framework for an assessment of Nigeria's Education Policy in the light of the country's new democratic experience, bearing in mind the context of the global vision of Education for all (EFA), which aims at mobilizing the civil society to be part of efforts to eradicate illiteracy and thus tackle such problems as poverty, disease and unemployment, as well as promote peace and democracy. It assesses Nigeria's Education policy over six (6) decades and attempts to re define the policy against the backdrop of the new democratic dispensation. The author identifies the factors considered as impediments to the implementation of education policy in Nigeria and weakness of the current policy, and arguing that, the government bestows on the, stake-holders a huge responsibility to implement, while the policy suffers in adequate funding. This paper adopts survey research methodology. It entails the use of questionnaires, interviews and observations as the primary sources of data also secondary sources of data was applied. This study adopts elite theory because it is appropriate in the implementation of the education policy. The study recommends policy options for future research.

Keywords: *Education policy, Democratic experience, Global vision, Mobilizing, Civil society, Illiteracy, Poverty, Disease, Unemployment.*

Assessment of the Suitability of Water for Irrigation in Samaru College of Agriculture Experimental Site

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Abstract

The aim of this research work is to assess the suitability of water for irrigation in Samaru College of Agriculture experimental site, Division of Agricultural Colleges, Ahmadu Bello University, Zaria. The suitability of these water sources have great impact on the yield and economic value of food items produced as irrigation agriculture plays now an important role on food security due to the recent impact of climate change in the region. The source of water used for irrigation is pumped from wells located at the experimental site. Water samples were collected from the well and placed into 150cl plastic containers which were properly washed and labelled, while soil samples were also collected in marked polythene and core samplers. The samples were all taken to the laboratory for physical and chemical analysis. The physical parameters analyzed include bulk density, soil textural class and porosity, while the chemical parameters analyzed include exchangeable bases, Sodium Adsorption Ratio (SAR) and Electrical Conductivity (EC) amongst others. The results obtained indicated that soils in the area varied between loam, sandy loam and clay loam with values of bulk density and porosity ranging between 1.25 – 1.80g/cm³ and 47.2 – 52.8%, respectively. The results of the chemical analysis showed the average values for SAR, EC, pH, Boron, Mg²⁺, Na⁺, P, K⁺ and Cl⁻ were 2.31, 1.67, 6.32, 1.48, 4.33, 5.58, 5.22, 5.45 and 1.23, respectively. It was observed that these parameters were within acceptable range as recommended by FAO (2013) and Samuel et al. (2019). However, these water sources will have to be monitored regularly to prevent other contaminations which could have harmful effects on the edible crops grown at the site. Hence the study therefore recommends that such water quality assessment should always be carried out so as to be able to assess the quality of water for irrigation at the site.

Keywords: *Water quality, Irrigation, Food security, Climate change, Soil and water parameters*

Effects of Pension Administration on Civil Servants in Nasarawa State Head of Service Lafia

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Abstract

The work was designed to assess the issues and challenges of Pension Administration on Civil Servants in Nasarawa State Head of Service Lafia. The work adopted a survey method. As the instrument of data collection, oral interview and research questionnaire were used. The analysis of the questionnaire was done based on percentages, allowing the greater or less than factor to influence the judgment gotten from the responses. After which it was discovered that Nasarawa State Head of Service Lafia have a policy on Pension Administration and also, the causes of delay in the administration of pension and gratuity in Nasarawa State Head of Service Lafia is due to poor record system, diversion of allocated funds and also, outright fraud irregularities that ineligible pensioners are on the payroll. Based on the followings, we suggest that since the Nasarawa State Head of Service Lafia have a policy on Pension Administration, the service should ensure the sustainability of this policy towards the growth and productivity of the service and also, the management of the service should find means of handling the poor record system that causes delay in the administration of pension and gratuity within the service by developing adequate record system and ensure that problem associated with diversion of allocated funds are stopped and also, outright fraud irregularities are discouraged whereas the service should ensure that eligible pensioners are on the payroll. Penalty should also be meted out to those who steal pensioner's funds to prevent others who may have the mind and the erring operators to forestall more pension scams in the State.

Keywords: *Pension Administration, Civil Servant, Retirement, Service, Beneficiaries, Pensioners*

Effects of Pension Administration on Civil Servants in Nasarawa State Head of Service Lafia

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Abstract

There has been frequent criticism against accounting profession as a result of global financial crisis, financial scandals and corporate failures in the world and with the recent consistent loss on the Nigeria Stock Exchange. Financial reporting quality has become very important to many investors. Financial statement of firms is expected to reveal the operational activities of firm and provide adequate information for different investors in making an informed economic decision regarding their investment. Usefulness of financial statement for decision making is an indication of high accounting earnings quality since it reflects the intent of the standard setters, especially when it adequately reflects the true and fair view or reality of firm while low quality of financial reporting statement may not be useful for decision making. Therefore, in identifying the opportunities and challenges of investment in Nigeria it is very imperative for investors to have adequate knowledge of financial reporting quality in order to make an informed decision before investing in any company in Nigeria. This study will investigate the effect of firm attributes on financial reporting quality of listed consumer goods companies in Nigeria from 2009 - 2019. Financial reporting quality is likely to be influenced by their structure, monitoring and performance characteristics. Firm size, board composition, profitability and firm growth will be selected as proxies for firm's attributes. Financial reporting quality will be measured by the modified model of Jones (1991). Recent and relevant accounting data will be collected from the published financial statements of consumer goods companies in Nigeria over a period of Ten years (2014 – 2019). Panel multiple regressions will be employed to test different hypotheses and provide answers to the research questions. The results to be obtained from this research will help various investors in Nigeria to identify different opportunities available and challenges facing investment in Nigerian companies. Also, this research will assist managers of various companies in Nigeria and potential investors to make a favourable decision about their investment.

Keywords: *Dividend, Profitability, Liquidity, Financial reporting quality*

Text and Context Analysis of Tribal Sentiment in Julie Okoh's *Aisha* and the Nigerian Development in the 21st Century

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Abstract

From past till present, tribal sentiment, as a cankerworm, has pragmatically positioned as a major issue plaguing the Nigerian space in the 21st century as portrayed in Julie Okoh's *Aisha*. Tribal sentiment, fathomed through cultural, traditional, religious, political and ideological differences, visible in the diverse Nigerian space – Southeast, South-south, South-west, and the North has gravely affected the nation in all fronts - economically, politically, socially, and otherwise. Often times, this issue is manifested through conflict, manifesting through acts of violence such as incessant killing, youth restiveness, destruction of multimillion properties, kidnapping, and every other forms of violence. The gargantuan effect of these malicious acts is an increase in the level of death, pain, and suffering of the people and underdevelopment to the country. This has therefore questioned the love and unity which the country professes over the years. This issue has subsequently generated impetus in argumentative and dramatic portraiture by critics and dramatist, yet, the issue is aggravating by the day. The study therefore aims at interrogating the cause and effect of tribal sentiment in the Nigerian space. Thus, with content analysis method, this study investigates Julie Okoh's approach and attempt to establish the cause and effect of tribal sentiment on the Nigerian space using drama as an instrument. The effect of it will create positive change amongst Nigerians, thereby effectuating change around societies. The study therefore recommends that tribal sentiment must be abolished in all regions as that would create development in the Nigerian space in the 21st century.

Keywords: *Context, Discourse, Tribal sentiment, Nigerian Development, 21st Century*

Value Relevance of Financial Reports and Investment Decision in the Nigerian Banks

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Abstract

In recent times, the value relevance of financial report and investment decision has become an increasing concern of researchers. High quality accounting information is a Pre-requisite for a well-functioning capital markets and economy as a whole and as such should be of significant importance to investors, companies and accounting standard setters. Value relevance is one of the major characteristics of a quality financial report. As investors are not in a position to directly access the performance of the company in which they intend to invest. Thus, they usually depend on the financial report prepared by the manager of companies to enable them make informed decision. However, they (rational investors) use those financial reports and disclosures, among other published information to assess the risk and value of the firms. Financial reports are required by variety of users ranging from shareholders, investors' government, public, employees to management, and competitors among others. Therefore, in identifying the opportunities and challenges of investment in Nigeria it is very imperative for investors to have adequate knowledge of financial reports and investment decision reporting quality in order to make an informed decision before investing in any company in Nigeria. The information content of accounting numbers in ascertaining security prices/ returns has gained considerable attention in the finance and accounting literature recently especially in the arrears of investment and opportunities in Nigeria. Consequently, value relevance (VR) research evolved to generate empirical evidence of statistical relationship between accounting numbers and corporate value. This study will investigate the VR of accounting information of listed Deposit Money Banks (DMBs) in Nigeria. Recent and relevant accounting information data will be collected from the published financial statements of the DMBs and the market value data will also be obtained from official daily list of the Nigerian Stock Exchange (NSE) over a period of nine years (2014 – 2019). The descriptive statistics will be used in the study to bring out the salient features of both the dependent and the independent variables of the study. Multivariate regression will also be employed as the technique for data analysis. This study will establish the importance of accounting information of DMBs in Nigeria. It will also reveal the differences that exist in accounting information of Nigerian DMBs and assist regulators in the industry to pay strict attention to their oversight functions specifically on monitoring and enforcement of rules with a view to enhancing the values of earnings, dividend and book value of equity. Doing so will improve their value and ultimately attract investors to the share of DMBs in Nigeria.

Keywords: *Value relevance, Earnings per share, Market price per share and Book value of equity.*

