



# **AFRICAN-ASIA DEVELOPMENT CONFERENCE FOR SUSTAINABLE ENTREPRENEURSHIP, TECHNOLOGY, AGRICULTURE, TOURISM & SOCIAL SCIENCES**

## **THEME**

Strategies for Sustainable Development in Entrepreneurship, Agriculture, Tourism, & Rural Development

**DATE:** 9th - 10th May, 2019

**VENUE:** ICAN Lecture Hall, Michael Okpara University of Agriculture, Umudike, Abia State

**TIME:** 8:00 am

## **KEYNOTE SPEAKER**

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Department of Agricultural Economics and Extension

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# **AFRICAN-ASIA DEVELOPMENT CONFERENCE FOR SUSTAINABLE ENTREPRENEURSHIP, TECHNOLOGY, AGRICULTURE, TOURISM & SOCIAL SCIENCES**

## **CONFERENCE PROGRAMME**

### **DAY ONE – Thursday 9th May, 2019**

Arrival of Guest/Conferees/Delegates

### **DAY TWO – Friday 10th May, 2019**

#### **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
Plenary Session	- 9:30am – 12noon
Launch Break/Group Photograph	- 12noon – 1:00pm
Plenary Session ii	- 1:00pm – 4:00pm
Policy Review Session	- 4:00pm – 5:00pm

### **DAY THREE – Saturday 11th May, 2019**

Departure of Guest/Conferee/Delegates



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# Conference Abstracts

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## Contributions of Culture Towards Tourism and Economic Development of Communities: A Study of Ahoada, Rivers State

<sup>1</sup>Chikezie Okoronkwo, <sup>2</sup>Keke V. O. & <sup>3</sup>Okorogba Messiah Joel

<sup>1</sup>*Department of Estate Management, Federal Polytechnic Nekede Owerri*

<sup>2</sup>*Department of Estate Management, Nnamdi Azikiwe University Awka*

<sup>3</sup>*Department of Estate Management, Rivers State University of Science & Technology, Port Harcourt*

### Abstract

This paper discussed the contributions of culture towards tourism and economic development of communities using Ahoada, Rivers State Nigeria as a case study. The paper sought to establish the relationship between culture and the economy of communities, and identified some factors that stimulate and or inhibit cultural excellence and economic growth in our communities. Primary data were collated by use of questionnaires administered by hand; and oral interviews. The population of study was 12,848 while a sample size of 388 was determined using Taro Yamane formula at 0.05 margin of error. The study adopted the simple random sampling technique and analysed data by use of percentages as well as the Chi Square. The paper concluded that notwithstanding some cultural traits that inhibit development such as marriage and burial ceremonies, superstition and ignorance among others, culture should be integrated into governance and harnessed for economic sustainability of communities through cultural tourism and the establishment of cultural institutions.

**Keywords:** *Tourism, Culture, Development, Economy, Governance*

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## Value of Masquerades in Igbo Land: A Study of Ikeji Festival Arondizuogu

<sup>1</sup>Chikezie Okoronkwo FNIVS. & <sup>2</sup>Professor Gibson F. Okorafor

<sup>1</sup>Department of Estate Management, Federal Polytechnic Nekede

<sup>2</sup>Department of Project Management, Federal University of Technology Owerri

### Abstract

The concept of masquerades in Igbo society is that of spirit interacting with humans. This concept is one of the tripods upon which Igbo cosmology and worldview is anchored and could only be explained. In addition to this fundamental background, masquerades play very important roles in the social and religious lives of Igbo people of which Arondizuogu is part. Ikeji festival is a ceremony of Aro people whether at home (Arochukwu) or in diaspora. That the Aro people living in Arondizuogu have propagated the festival to an enviable world acclaim speaks volumes of the nature of the Aro man and his trajectories in Igbo society. This study examined the value of masquerades in Igbo society. It concentrated and used Arondizuogu as a case study while discussing the varied applications of masquerades in the social and religious lives of Igbo people. The study collated primary data from seventeen (17) Aro communities in South East Nigeria including Arochukwu the parent Aro community. Secondary data were collected from books, journals and periodicals. Correlation and Regression analysis were employed in analysing the data which revealed a strong positive correlation indicating that masquerades have immense values in Igbo land notwithstanding the advent and preponderance of Christianity as a religion. The study recommended among other things the harnessing of masquerade festivals as cultural tourism in Nigeria especially in Igbo land.

**Keywords:** *Masquerades, Worldview, Ikeji, Christianity, Cosmology*

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## Applicability of Radiocarbon Dating in the Valuation of Cultural Properties: A Study of Ikoro in South-East Nigeria

<sup>1</sup>Chikezie Okoronkwo FNIVS, <sup>2</sup>F. I. Emoh PhD FNIVS &

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<sup>1</sup>*Department of Estate Management Federal Polytechnic Nekede*

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<sup>3</sup>*Department of Estate Management, University of Nigeria Enugu Campus*

### Abstract

The process for the valuation of properties has been evolving over the years. The value of sacred places and objects, historical and cultural sites and properties may not be required to establish a measure of degree of exchange between a hypothetical buyer and a hypothetical seller, which of course is the expression of market value. This is because the value is intrinsic and deeply buried within the psychology of persons who desire and indeed benefit from the existence of the objects and sites as well as those who though may not benefit directly but are associated with the preservation of the sites. This study explored the applicability of radiocarbon dating in the valuation of cultural properties of Igbo people South East Nigeria. A pilot study was conducted in which ten (10) cultural objects from different parts of Igbo land were selected as samples. The objects were made of wood from the “ikoro” family. These were subjected to observations in four phases 1-4. The phases abut and were non-overlapping periods which in other words mean that the samples were considered under distinct periods. The test population (10) is a small fraction of the population of the main study since cultural objects and properties of the Igbo people of South East Nigeria are many and varied. A small scale interview was administered to test run the choice of cultural objects chosen for the study. This was essential to obtain opinion on the cultural objects that are very important for the study in view of the purpose and scope of the investigation. Field survey, controlled experiment and process tracking methods were adopted in this investigation. Communities and local government areas were randomly selected from the South East geopolitical zone of Nigeria. Each of these communities was represented by an elder of the community chosen by consensus among members of the community. In most communities, recourse was to the “Chief priest” who presides over the relics and culture of the community and shrine/deity or “Akajiofor” who nonetheless is usually the oldest male representing the community. The population of the study area was 16,381,729 (NPC, 2006). This population was projected to 21,450,000 (NPC, 2018). Yamane Formula was adopted in determining the sample size of 399.99 approximately 400. Spiegel and Stephen (2006) observed that any sample size of above 30 is a large sample. Indeed our sample size of 400 was large but considered appropriate for the nature of the study. The study employed the use of Chi Square primarily in the analysis. F-test and Regression Analysis were thereafter relied upon in assessing Correlation Coefficient and Coefficient of Determination. The study also tested data with Analysis of Variance (ANOVA). These acted as checks in the analysis of data. These were carried out using the Statistical Package for Social Sciences (SPSS) version 20. The study concluded that radiocarbon dating is applicable in the valuation of properties especially cultural objects as the process exhumes and reflects the importance of age and time in the determination of intrinsic values of a people. The study recommended among others the establishment of Accelerator Mass Spectrometry (AMS) laboratory in Nigeria to reduce the cost and burden of testing and analyzing samples overseas as well as critically examining the curriculum of Estate Management in our tertiary institutions to provide for the teaching and learning of the valuation of cultural properties.

**Keywords:** Radiocarbon, Culture, Ikoro, Value, Objects, Relics

## Cloud Computing Models: A Strategy for the Development of New Markets for Cloud Services and Development Models

<sup>1</sup>Igbe, C.M., <sup>2</sup>Amanze, B.C. & <sup>3</sup>Onwuachu, U.C.  
<sup>1,2&3</sup>*Department of Computer Science, Imo State University, Owerri*

### Abstract

This work will look into the available cloud models being offered in the market and classify the various forms of cloud. We shall also look at the security of the cloud, its challenges and probable solutions to these challenges. The capabilities of the cloud providers would be used to expatiate on what these service providers do and what they do not offer. It should be known that cloud computing utilizes various technologies that have been in existence since ages. This has led to the renewal of building an IT infrastructure from various approaches. Also we shall prove that cloud computing relies on sharing of various IT infrastructures like: network (internet), server's storage, applications, services and what have you.

**Keywords:** *Cloud computing, Models, Cloud services, Delivery models*

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## Cyber Security Risks: Reducing the Risks to Businesses by Building Capacities in the Areas of Prevention, Detection and Response

<sup>1</sup>Igbe, C.M., <sup>2</sup>Amanze, B.C. & <sup>3</sup>Onwuachu, U.C.  
*Department of Computer Science, Imo State University, Owerri*

### Abstract

In the IT world, data continues to grow exponentially as well as the rate at which organizations and individuals share data through online networks. Billions of machines: tablets, smart phones, ATM machines, security installations, control systems are all linked software and hardware infrastructure becomes critical. If we remember that cyber criminals are aware of these vulnerabilities, driven from a wide range of motivators: from pure financial gains, to rousing the profile of an ideology, to espionage or terrorism individual hackers, activists, organized criminals are attacking computer installations of big companies and governments to their selfish gains. In this work we shall see into the various preventive approaches, because it is said that prevention is better than cure. At the same time, we shall build capacities in the areas of detecting cyber-attacks as early as possible and consequent response to silence the attackers. The result of this work will go to a greater extent to provide adequate preventive measures, detection procedures that will match the attacks as well as corresponding responses that will secure the cyber space.

**Keywords:** *Cyber space Risks, Building capacities, Prevention, Detection and Response*

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## Working Capital Management and Financial Performance of Tertiary Institutions in Anambra State

<sup>1</sup>Ejezie Sabina Chidumaga (CNA), <sup>2</sup>Dr. Mrs. Ofor, Theresa Nkechi PhD  
& <sup>3</sup>Mr. Charles Orah

<sup>1</sup>Department of Accountancy, Federal Polytechnic, Oko

<sup>2&3</sup>Department of Accountancy, Chukwuemeka Odumegwu Ojukwu University, Igbariam Campus

### Abstract

Working capital management and financial performance of Tertiary Educational Institutions. Though a number of studies have written about working capital management had been carried out in different scholars yet a lot of difficulties have been discovered in managing the working capital available without fraud or miss management of money mapped out for the project. The objective of this study is to examine the relationship between working capital management and financial performance in the tertiary institutions. Two null hypotheses were formulated. Survey research design was considered appropriate for the study due to the nature of information required. The populations of the study consist of 20 Management and extended management staff of two selected Institutions. A sample of 15 staff was selected using random sampling technique. The instrument used for data collection was structured questionnaire. Descriptive statistics was used for analyzing the research questions. Based on the data collected, it was found that working capital management assist in the development and the smooth running of the physical infrastructural and financial performance in the Tertiary Educational Institutions It was further found that working capital management enhances the Educational Institutions in development as well as meeting up to the required level of National Universities Commission (NUC) and National Board for Technical Education (NBTE). It was therefore concluded that working Capital management is a very important component of finance performance because it directly affects the liquidity and performance of the Institutions. It was recommended that there should be proper inventory of all physical and infrastructural developments in Tertiary Institutions to avoid mis appropriations of the working capital

**Keywords:** *Working Capital Tertiary Educational Institutions Management  
financial performance*

## The Effect of Principle Based Control on Fraud Management in Tertiary Educational Institutions in Anambra State

<sup>1</sup>Ejezie Sabina Chidumaga U. CNA, & <sup>2</sup>Ven. Dr. J. K. J. Onuora PhD

<sup>1</sup>Department of Accountancy, Federal Polytechnic, Oko

<sup>2</sup>Department of Accountancy, Chukwuemeka Odumegwu Ojukwu University, Igbariam Campus

### Abstract

This paper is aimed at examining the effect of principle-based controls on fraud management in tertiary educational institutions in Anambra State. The main purpose of the study is to determine whether the effect of principle-based control has significant effect in detecting fraud in Tertiary Educational Institution in Anambra State. The study utilized a descriptive survey design. The study used a sample of 380 staff comprising of 116 academic and 264 non-academic staff proportionally sampled from three tertiary educational institutions in Anambra State. Data were collected using a 20-item instrument which had 3-point semantic differential scales with a reliability index of 0.76. Data were analyzed using mean rating, t-test, correlation analysis. Result of the study, indicated that: Principle-based control has a positive significant effect on fraud management in tertiary educational institutions in Anambra State. There is a positive and significant management of fraud management in tertiary educational institutions in Anambra State. The study concludes that there is effect on principle based control on fraud management in tertiary educational institutions in Anambra State. The study recommended that, effective use of internal and external auditing processes to check for misappropriation, and proper separation of duties for staff to check for impersonation and also provision for job rotation to check gratification.

**Keywords:** *Fraud, Principle-based, Tertiary, Educational, Institutions*

## Implications of the Personal Income Tax (Amendment) Act 2011 on Worker's Disposable Income in Nigeria

**Onyewuchi Veronica E.**

*School of Financial Studies  
Federal Polytechnic Oke*

### Abstract

The objective of this study is to examine the implications of the Personal Income Tax (Amendment) Act 2011 on workers' disposable income in Nigeria. Consolidated Tax Relief Allowance, minimum tax rate and new PIT rate are the independent variables used as proxy for Personal Income Tax (Amendment) Act 2011 while the workers' income is used as the dependent variable. The study adopted the survey research design and used structured questionnaire. The population of the study is made up of academic staff of the Federal Polytechnic; Oke Anambra State. The data collected was analyzed using descriptive statistics, Chi-square test and Kendall's W statistic test (at 5% level of significance). The findings revealed that Consolidated Tax Relief Allowance, minimum tax rate and the new tax rate have significant effects on worker's disposable income in Nigeria. The implication of the findings is that the amendment will bring a decline in the disposable income of workers especially the high income brackets. The study recommended among others that there should be reduction in the personal income tax rate in Nigeria to ameliorate tax avoidance strategies especially by self employed workers (that constitute the greater percentage of workers in Nigeria). This will encourage tax compliance by tax payers and increase revenue generation to government.

**Keywords:** *Personal Income Tax, Disposable income, Consolidated Tax Relief Allowance, Minimum Tax Rate*

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## A Mathematical Modelling for Road Passenger Transportation Profit Analysis

<sup>1</sup>Ogbaji, E. O., <sup>2</sup>Adubisi, O. D., <sup>3</sup>Okorie C. E., <sup>4</sup>David, I. J. & <sup>5</sup>Peter, O. C.  
*Department of Mathematics and Statistics,  
Federal University Wukari*

### Abstract

In this paper, we proposed a mathematical model for transportation profits analysis with a view of assisting long distance road transportation companies to monitor their daily, weekly, monthly or annual profits and also to predict or forecast their profits. This paper is concerned on the formulation of mathematical model on transportation using the principle of proportionality and linear algebraic equations. Data were gotten from two different transports company that was used to formulate values for the model constants. The approach use in solving this linear model equation is least square method. In the work, two different mathematical models were formulated for the two difference transportation company. The results proved that due to differences in organization and management of the company, the model constants can be calculated only for a particular company and recalculated for other company To validate the results, statistical analysis was carried out and it was show that, there is significant correction between actual profit and model profit of the same company but there is no significant correction between actual profit and different company model profit. In view of above results, profit model equation can predict profit for a particular company.

**Keywords:** *Road passenger, Transporting expenses, Transportation profit*

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## Mathematical Model for the Vaccination and Treatment Strategy to Eradicate Tuberculosis with Migration Effect

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### Abstract

In this study, we proposed a mathematical model for the vaccination and treatment strategy to eradicate tuberculosis with migration effect, where we modified Kalu and Inyama's work by incorporating the migration effect, efficacy of vaccination, treatment and new babies were considered 100% vaccinated. Existence and uniqueness of the modified model was carried out and it shows that the solution exists and it is unique. The stability analysis of the disease free equilibrium shows that the disease-free equilibrium (DFE) is locally asymptotically stable. The effective reproductive number was found to be 0.1741. The results shows that mycobacterium tuberculosis can be eradicated if mass vaccination and treatment actions are properly initiated and enforced. Also, infected immigrants need to be restricted from entering the population to ensure fast eradication of mycobacterium tuberculosis.

**Keywords:** *Mathematical Model, Vaccination, Treatment, Eradicate, Tuberculosis, Migration*

## Delay Differential Equations Model for Child Birth Spacing

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### Abstract

Birth interval is a major determinant of the rate of fertility. Event histories such as birth, pregnancy and marriage have been used by social scientists to study fertility behaviour of women. Birth history analysis undoubtedly provides useful information regarding reproduction and family formation. Fertility depends not only on the decision of couples but also on many social-economic, demographic, health related, education as well as traditional related and emotional factors. The factors affecting fertility may have varying effect on child spacing. Thus birth intervals experienced by women may reveal insight about their reproduction patterns. In this paper a delay differential equation model was formulated to determine the factors, effects and significance of birth interval to aid family formation. Stability theorem was used to carry out the stability analysis of the formulated model. In the analysis the model show instability in the system when delay is present. We used forth-order Runge-kutta method to solve the formulated model. Data was collected from health and medicals centre's in Taraba State to verify our model equations. The result show that when delay such as advance in women age at marriage and traditional and cultural practice that discourage marriages are introduced to the model it affects child birth spacing adversely.

**Keywords:** *Delay, Equations, Model, Child Birth Spacing*

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## Foreign Direct Investment and Income Distribution in Nigeria

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### Abstract

This study is one of the few which has dwell on the impact of foreign direct investment on income distribution in Nigeria. The objectives of the study are to find out the impact of foreign direct investment on income distribution and determine the contribution of foreign direct investment on poverty reduction in Nigeria. The study made use of secondary data, after carrying out a unit root test on all the variables and the result showed that Gini (calculated) and GDPC are integrated of order zero, foreign direct investment and poverty rate are integrated of order one, hence the study employed the use of Vector Autoregressive Scheme as an appropriate methodology. The result showed that foreign direct investment has low impact on Gini (as a proxy for income distribution), other variables employment rate and real per capita Gross Domestic Product exhibited a greater impact on Gini. Also foreign direct investment has a greater impact on the level of poverty reduction in the country. The conclusion of the study is that the major reason for the low impact of foreign direct investment on income distribution is that foreign direct investment inflow into the country has been towards certain sectors (oil and gas, communication, construction, etc.) at the expense of those sectors (agriculture, tourism and manufacturing) that has the greatest potential for poverty reduction in the country, hence FDI is good and should be encourage to those neglected sectors in other to improve income distribution.

**Keywords:** *Foreign direct investment, Income distribution and Gini coefficient*

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## Underfunding of Federal Polytechnics in Nigeria and Perceived Impact on Administration: An Exploratory Case Study

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### Abstract

Polytechnics in Nigeria have historically faced underfunding, and at an operational level, compete for attracting the best pool of students, achieving the highest grades. Adequately funded polytechnics not only ensure a higher standard of polytechnic curriculum, but also have the potential to result in competitive advantages over other polytechnics. Nigerian polytechnics function with the shortage in key educational resources, such as research materials, library facilities, science lab equipment, and suffer the consequences of underfunding. In this study, the problem of underfunding in Nigerian federal polytechnics, its effect on the polytechnic central administration, and its relationship with external actors was explored. Employing resource dependency theory, the researchers considered external environmental factors such as alternate financial sources and competing organizations. A qualitative research methodology was adopted to examine the federal polytechnic Oko as a case study. The central research question was: What are the organizational and systemic factors in the Nigerian Federal polytechnic system that impact funding management by polytechnic administrators? The four sub-questions which guided the study focused on: the role of polytechnic personnel in resource acquisition, the impact of the external environment, the alternative revenue generators explored by polytechnic administrators to overcome underfunding, and the experience of administrators as they contend with the impact of underfunding by the Federal Government. The study found that polytechnic administrators at Oko require training on securing alternative resources. This research has also identified administrative practices that help federal personnel, on a broader scale, to function in an environment of financial uncertainty.

**Keywords:** *Polytechnic underfunding, Administrator perception, Resource dependency theory*



