



NATIONAL CONFERENCE ON SUSTAINABLE DEVELOPMENT PRACTICE

THEME: Addressing Development Challenges
Affecting the Nigerian Economy: *Multi disciplinary
discourse*

ABSTRACT & PROCEEDINGS

17TH - 18TH AUGUST, 2022
GOMBE STATE UNIVERSITY - NIGERIA



NATIONAL CONFERENCE ON SUSTAINABLE DEVELOPMENT PRACTICE

THEME

Addressing Development Challenges Affecting the Nigerian Economy: Multi-disciplinary Discourse

DATE: Wednesday 17th – Thursday 18th August, 2022

TIME: 10:00 am

Venue: Gombe State University, Nigeria

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NATIONAL CONFERENCE ON SUSTAINABLE DEVELOPMENT PRACTICE

CONFERENCE PROGRAMME

DAY ONE – Wednesday 17th August, 2022

OPENING SESSION/PLENARY

Conference Registration	- 8:00am – 9:00am
Opening Prayer/Welcoming 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 18th August, 2022

OPENING SESSION/PLENARY

Conference Registration	- 8:00am – 9:00am
Opening Prayer/Welcoming 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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Conference Abstracts

The Effect of Personal Income Tax on State Governments' Expenditure in Nigeria

Emmanuel John Kaka

*Accounting Department, Faculty of Management and Social Sciences
Federal University Gashua Yobe State*

Abstract

The aim of the study is to examine whether there existed a mutual consensus on the effect of Personal Income Tax and Value Added Tax on public expenditure at the state government level in Nigeria. Secondary data were collected from Central Bank of Nigeria statistical bulletin and Debt Management office and Bureau of statistics. Ordinary Least Square multiple regression method was used in data analysis. The study found out that, there is negative and statistically significant relationship between Personal Income Tax in relation to public expenditure at state government level. Similarly, it was discovered that Value Added Tax, Public debt and Federal allocation have positive and statistically significant relationship with public expenditure at state government level in Nigeria. The study concluded that, the contribution of Personal Income Tax to public expenditure is minimal as could be shown from the results. While, Value Added Tax, Public debt and Federal allocation are contributing more to public expenditure at state government level in Nigeria. This is because revenue gotten from Federal allocation, Value Added Tax are more than the one gotten from Personal Income Tax despite the fact that presently, there is a drastic declined in revenue generation from federal allocation due fall in oil price in the international market, and the reduction in the output per barrel extracted due to the activities of vandals and COVID-19. Thus, increase in exchange rate and population rate are contributing more to increase in public debt, which in turn contribute in the increased of state government indebtedness while federal allocation continued to fall. The study recommended that; government should harness more other untapped taxes to increase tax revenue generation to finance public expenditure. Since, revenue from federal allocation is reducing due to fall in prices in the international market and the reduction in supply of crude oil due COVID-19 and the discovery of other sources of energy. Moreover, government should look at the possibility of extracting mineral deposits like gold, uranium to expand the revenue base, and this will in turn boast foreign exchange earnings and the country currency value will also appreciate against other currencies in Nigeria, and hence, public expenditure will also increase.

Keywords: *Expenditure, Personal Income Tax, State Government, Public debt, Value Added Tax.*

Impact of Corporate Governance on Financial Reporting Quality of Construction Companies in Nigeria

¹Henry T. Iwarere & ²Emmanuel John Kaka

*Accounting Department, Faculty of Management and Social Science
Federal University Gasua, Yobe State*

Abstract

Corporate governance is an important issue to be considered in running the affairs of businesses for effective management, and ensuring sound financial performance, most especially in construction companies in Nigeria. The objective of this study is to investigate the influence of corporate governance on financial reporting quality of quoted construction companies in Nigeria. Exploratory research design will be employed in this study. The total number of quoted construction companies on the Nigeria Stock Exchange as at March 2020 is taken as population, while sample of four (4) companies were selected for a period of five (5) years (i.e., 2015-2019). Purposive sampling technique was employed in the data collection. Data were extracted from the annual accounts of the firms. Regression analysis was used to analyze the data. The study discovered a strong significant and positive impact in the relationship between board composition and audit committee composition on financial reporting quality. But discovered a negative and non-statistically significant relationship between board size and financial reporting quality. The study concludes that having smaller board size will enhance performance, and that the composition of the board members should be made up of more of non-executive members or board. More so, the audit committee members should be reviewed and change from time to time in the construction industry to ensure that none of the audit committee member stays for a longer time, that is more than necessarily.

Keywords: *Audit committee, Board composition, Board size, Corporate governance, Financial reporting quality.*

Effects of Security Management on the Internally Displaced Persons (IDPs) in North Eastern Nigeria

Usman Muideen

Distance Learning Centre

Ahmadu Bello University, Zaria Nigeria

Abstract

The humanitarian crisis resulting from activities of insurgents in the North Eastern Nigeria is showing no sign of abating, the poor living conditions in the IDPs camps is alarming and calls for more commitment from all concerned. The paper examines the effects of security management on the IDPs. It is anchored on the Structural Functionalism theory for theoretical orientation. The research design of the paper is content analysis i.e., it strictly relies on secondary data such as text books, journals, reports for analysis and conclusion. The paper concludes that the unending impunity characterized by lack of adequate domestic mechanisms to guarantee accountability of perpetrators of internal conflicts is indisputably problematic.

Keywords: *Security Management, Internally Displaced Persons, Insecurity, Nigeria*

An Appraisal of Legal and Administrative Feasibility Study of Capital Investment

¹Theme C.C. & ²Chiagorom C. F.

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Federal Polytechnic Nekede, Owerri Imo State

Abstract

Feasibility studies are normally conducted to justify investments in infrastructure projects. Due legal diligence process should ensure that the project is procured in accordance with current legal requirements, both in domestic and international terms, and that key aspects of the project must have been analyzed from a legal administrative perspective. This study was conducted in Owerri the capital of Imo State. The target population for this study was Consultant Quantity Surveyors and Estate Surveyors and Valuers. Selective sampling technique was used to determine the size of study population. Closed and Structured questionnaires were designed and distributed to the targeted population. Fifteen (15) questionnaires were administered to Quantity Surveyors out of which only eight (8) were fully filled out and retrieved; twelve (12) were administered to Estate Surveyors and Valuers out of which only eight (8) were fully filled out and retrieved and all were employed for the validity of the study. Four research questions were provided and Percentage and Mean Value statistics were used to analyse collected data. Result of the analysed research questions shows that feasibility consultants do not use wider parameter in evaluating legal implications of capital investments in Nigeria. They are not also familiar with the modern appraisal techniques that give better results. The research concludes that comprehensive legal appraisal of feasibility studies clearly put to check critical issues in capital investment that if neglected, will lead to serious barriers to implementation of development projects. Modern viability evaluation techniques that incorporate risk sensitivity should be adopted to ensure that capital investments do not fail.

Keywords: *Capital Investment, Infrastructure Projects, Legal Appraisal of Feasibility Studies, Modern Appraisal Techniques and Feasibility Consultants*

Stress Management among Academics: An Insight for Federal Polytechnic, Bauchi - Nigeria

¹Isah Shehu Mohammed, PhD & ²Aisha Ahmad Aliyu

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Abstract

This paper explores stress and its management among academics with an insight for the Federal Polytechnic, Bauchi, Nigeria. Like many other higher public and private academic institutions, the Polytechnic has over the years silently lost a substantial number of its staff to stress, while some others have become temporarily and or permanently incapacitated, particularly the academics. This paper is a theoretical, secondary and qualitative study. The data were obtained from journals articles, conference papers and other public documents within and outside the Polytechnic. The literature also explored various fields related to organisations, employees and employers, psychology and education and found that stress result in death, permanent and temporary incapacitation of many academics some of which could be avoided by reduction and proper management of stress among the academics. The study made some specific in addition to the general recommendations in order to reduce and effectively manage stress among academics of the institution, including standardization the school Medical Centre and its services, consistent and sustained medical checkup on all Polytechnic employees, job redesigning, enforced proceeding on annual leave, an extra-ordinary means productivity award, extensive and intensive enlightenment and education on stress

Keywords: *Academics, Federal Polytechnic Bauchi, Education, Employers, Management, Organization, Stress*

A Critique of Applicability of International Humanitarian Law

Dr. B.M. Magaji

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(Formerly Dean of Law Islamic University in Uganda)*

Abstract

International Humanitarian law is that law which regulates the conduct during hostilities by regulating the means and methods of warfare. With regard to the decision to transfer Al Qaeda and Taliban captives to detention facilities at Guantanamo Bay naval base, Cuba, the Pentagon headed to legally unchartered territory. The United States has neither recognized the detainees as prisoners of war nor have they been charged of any crime. Consequently, unanswered questions regarding their legal status and continued incarceration have drawn heated criticism from human rights organizations worldwide. The continued incarceration of Guantanamo Bay detainees has left these detainees in a limbo state. It is because of this that the study determines the applicability of international humanitarian law on Guantanamo Bay detainees who have been branded by the United States as "unlawful combatants." Thus, the study has the following specific objectives viz: to determine the legal status of Guantanamo Bay detainees, to determine the jurisdictional conflict arising from Guantanamo Bay detention center and finally to evaluate the duties of states towards detainees under human rights regimes by resolving status conundrum and enumerating various human rights such as freedom from torture and right to liberty. The research is doctrinal as it is library based and it dwells on primary sources such as treaties and conventions. It also relies on secondary sources such as textbooks, journals, articles, reports and publications. Finally, the research makes the following findings: that Taliban are prisoners of war whereas Al Qaeda are civilians, that United States has territorial control over Guantanamo Bay and that United Nations has failed to intervene for Guantanamo Bay detainees. The research recommends the following: closure of the camp and establishment of a competent tribunal to try the detainees, United states to obey the Geneva convention and the International Human Rights law and finally the international community to intervene to assist the sorry state of the detainees.

Keywords: *Critique, Applicability, International Humanitarian Law*

Integrated Geophysical Exploration for Mineralization of Parts of Mandara Mountains (Madagali Hills and Environs) Northeastern, Nigeria

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Abstract

The area lies within the basement terrain of northeastern Nigeria between longitudes 13° 30' -13° 41' E and latitudes 10° 47' - 11° 00' N. Ground magnetic and ground radiometric surveys were carried out to obtain information to some details on the geology of the area, and to link anomalous zones to mineralization. The data were acquired along twelve (12) traverses at a station interval of 1.85km (1') using geometric – 856 proton precision magnetometer and gamma scout tuned to Geiger Muller mode. Out of One Hundred and Sixty-Eight stations, only One Hundred and Twenty-one (121) stations were accessible and measured the raw field data were diurnally corrected and the international geomagnetic reference field (IGRF) computed online using 2010 – 2015 value for magnetic survey while the averaged surface data were contoured using a surface mapping system software surfer. The qualitative analysis of the magnetic data indicates that, the area consists of basic rocks, granites and metamorphic rocks while the field studies revealed that the dominant structural trends in the area are NE-SW NNE-SW, NW-SE, N-S, and E-W. The NE-SW and N-S trends are the most dominant and are attributed to pan African Agency. The qualitative interpretation of the radiometric data indicates that the radiometric anomalies are generally coincident with the mapped etiologies in the area: namely, metamorphic rocks (gneiss granite-gneiss, schist, etc.), granites while lower radiometric anomalies are probably caused by basic extrusive (near-surface rocks) occurring as intrusion in the metamorphic basement. The intermediate radiometric anomalies ranging between 34-35 cpm are attributed to metamorphic rocks. The results of the analysis also indicate no appreciates mineralization in the area and this could be attributed to unfavorable structural disposition, inadequate teaching and insufficient traps.

Keywords: *Structural trends, Geomagnetic, Structural disposition, Leaching*

Impact of Petroleum Products Price Changes on Prices of Food Items in the Nigerian Economy

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Federal University Dustsin-ma, Kastina State*

Abstract

This study examines the impact of petroleum product price changes on the prices of food items in the Nigerian economy. Annual time series data from 1991 to 2021 are employed and the study adopt ARDL approach to determine the long-run and short-run relationship between the price of premium motor spirit and the price of food items in Nigeria. However, as it is reported by the unit root test there is a mixture of 1(0) and 1(1) order of cointegration. With these results, it is more suitable to apply the ARDL approach. The results show that the price of premium motor spirit has a positive and significant impact on food items during the short run but in the long run, the prices of premium motor spirits have a positive and insignificant impact on the food items in Nigeria. The results of the Toda and Yamamoto (1995) causality tests show that there is unidirectional causality running from the price of food items to the price of premium motor spirit and from exchange rate to the price of food items. Therefore, the government should implement policies that encourage agricultural productivity which has great potential of boosting food supply so as to reduce the price of food items across the country.

Keywords: *Food item, Premium Motor Spirit, Broad money supply, Real GDP, exchange rate, Population growth rate and government expenditure*

Environmental Impact of Air Pollution: A Review of Industrial Areas in Nigeria

James Ocholi Ogwu

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Abstract

As a consequence of its growing negative impacts on the environmental circumstances of living organisms in the vicinity, polluted air has become a widespread topic of concern in industrialized regions. The above research focuses on the growing industrial regions of Kano Metropolis, Kano State, Nigeria, while assessing the environmental consequences of air pollution. This research assesses the overall environmental effects of air pollution affecting industrial regions in the metropolitan area, primarily focusing mostly on the types, causes, effects, and remedies of air pollutants in the region. This research used a survey methodology to gather data from three of Kano's most significant industrial sectors. Four hundred respondents were given questionnaires as the main data-gathering tool. The collected data was encoded and analyzed using descriptive statistics to determine the primary and most consistent source, influence, and type of environmental pollution, which occurred primarily in metropolitan areas. The findings of this study indicate that, of the various anthropogenic and natural causes of air pollution in the industrial zones of the Kano metropolitan area, fossil-fuel emission is the primary cause; the most common environmental impacts of air pollution are dark smoke and crop/forest destruction, respectively; and that dust filters and scrubbers are indeed the necessary remediation methods. This research suggests that the industrial districts in the metropolitan region of Kano are negatively impacted by the industrial operations in the area to the extent that they represent an environmental concern to the local population. Therefore, this research offers an internal environmental policy framework for enterprises to provide exhaust control mechanisms that safeguard the environment from dangerous emissions.

Keywords: *Air pollution, Environment, Industrial area, Kano metropolis.*

Effect of Board Characteristics on Stock Returns of Listed Consumer Goods Companies in Nigeria

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Abstract

A corporate firm's constituted board is expected to be a reliable internal tool to ensure good firm-performance for improved quality earnings. This study assessed the effect of board characteristics on stock-returns of quoted consumer-goods companies in Nigeria. Independent variables used were board-independence, board-size and board-financial-expertise, while the dependent variable was 'stock-returns'. The study adopted ex-post-facto research method; and used a purposive sample-size of sixteen (16) firms selected from a population of the twenty-three (23) consumer-goods companies quoted on the Nigerian Exchange Group (NGX) as at 2020. From the annual financial reports of the selected firms, data were extracted for ten (10) years (2012–2021); and analyses done using multiple regression technique. The study's model had good-fit and diagnostic tests revealed analytical robustness and reliable results. The pooled OLS regression result showed that board-characteristics could predict stock returns' behavior in the consumer-goods sector, since board-independence and board-financial-expertise had positive significant effect on stock-returns, though board-size revealed insignificant effect. Recommendations are: more independent directors should be encouraged on the board, in an attempt to improving monitoring activities that will curb boisterous management behavior; with anticipated possibility of good dividend payments to shareholders; furthermore, the firms' Board of Directors should focus on enhancing capacity to combat discretionary behavior of management activities—inclusion of at least three accounting/financial experts might boost this campaign that will yield improved earnings quality.

Keywords: *Consumer-goods, Board independence, Board size, Financial expertise, Stock Returns, Pooled OLS regression.*

Effects of Instructional Materials on Office Technology and Management Students' Performance at the Federal College of Education Technical Gusau

Sani Bala

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Federal Polytechnic, P. M. B 1012, Kaura Namoda, Zamfara State Nigeria*

Abstract

This project investigated the perception lecturers and students on the effects of instructional materials on Office Technology and Management (OTM) students' performance at Federal College of Education Technical Gusau. A descriptive research design was used with population comprised of all the lecturers and students in OTM department of Federal College of Education Technical Gusau. The project was carried out using questionnaire tagged "Instructional Material and OTM Students' Performance (IMOSP)". Frequencies and percentages were used to analysed the research questions while t-test was used to test the hypotheses. The project found that instructional materials for teaching and learning office technology and management programme were not adequately available and utilize by both lecturers and students. To this end, it is recommended among others that the college be provided with necessary instructional materials in terms of varieties and quantities needed for Office Technology and Management programme as this will go a long way in improving teaching and learning which will also improve students' performance.

Keywords: *Instructional Materials, Office Technology and Management*

COVID-19 Pandemic and Non-Performing Bank Asset

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Abstract

This study examined effect of Covid-19 pandemic and non-Performing loans in the Nigeria banking industry. The objectives of the study were to determine the effects of covid-19 pandemic on non-performing loans in the Nigeria banking industry as well as ascertaining the effect of non-performing loans on the Nigerian economy. Using secondary data sourced from Nigerian Centre for Disease Control (NCDC), CBN statistical bulletin and World Health Organisation (WHO) websites, the study employed the ordinary least square regression method to carry out the analysis. The findings reveal that Covid-19 pandemic had a negative and significant impact on non-performing loans in the Nigeria banking industry while non-performing loans recorded a negative and significant impact on the Nigeria economy within covid-19 pandemic period of 2020-2021. It is recommended, among others, that to achieve the objective of quality portfolio management in banks and to contribute to economic growth of Nigeria, improved sound management of credit portfolio is key.

Keywords: *Credit, Non-Performing Loan, Default, Asset Management*

Small and Medium Scale Enterprises and Economic Growth in Nigeria

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Abstract

This study examines the effects of small and medium scale enterprises on economic growth and development in Nigeria. The objectives of this study were to ascertain the effects of total output of small and medium enterprises on economic growth in Nigeria as well as determining the effects of government expenditure in promoting small and medium enterprises in Nigeria. Using secondary data sourced from CBN Statistical bulletin, the study employed ordinary least square (OLS) regression technique for their analysis thereof. The findings show that total output of SMEs has significant effect on economic growth in Nigeria and that Government expenditure have significant impact in promoting small and medium enterprises in Nigeria. Among others, the study recommends the need to increase SME loan tenor to spread the loan re-payment over a longer period with reasonable moratorium. This will enable the banks clients/customers to have greater use of SMEs loan over a reasonable period for meaningful and profitable investments that will assure easy repayment and thus, impact more positively on the overall growth and development of Nigeria economy.

Keywords: *Medium scale enterprises, Economic growth and Development*

Influence of Customer Loyalty Through Price in Telecom Sector, Moderating Role of Brand Image

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Abstract

The effects of customer loyalty are humongous in the global telecommunication market as poor customer loyalty is a barrier to achieving a larger customer base. Players in this industry, as a panacea, often tend to compete on price while neglecting the supportive roles brand image could confer in overcoming competition. Consequently, this study examines the moderating role of brand image on the relationship between price and customer loyalty. To achieve its objectives, the study adopted both descriptive and cross-sectional research approaches using a structured questionnaire to draw primary data from four hundred and forty (440) undergraduate students who were selected through a systematic random sampling design from two campuses of University of Jos. Structural equation modeling (SEM) technique was used for analyses and results show that price and brand image have positive and significant effects on customer loyalty. Brand image was also found to moderate the relationship between price and customer loyalty. The study therefore recommends that brand image should be leveraged to enhance the influence of price on customer loyalty. Thus, it is imperative for management to ensure that their brand image is jealously guarded even when competing on price if the brand must remain competitive in the targeted market.

Keywords: *Brand Image, Customer Loyalty, Price, Students, Telecommunication.*

Attaining Sustainable Development Goals (SDGs) Through National Development: The Role of Banks

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Abstract

This paper examined the impact of banks in achieving long-run economic development in Nigeria. The study used time series data for 10 year period – 2011 to 2020. Ordinary least square multiple regression was used to estimate the relevant models. The nation's Gross Domestic Product (GDP) was the dependent variable while the independent variables consist of the deposit liability, the banks total loans and advances, government capital investment and taxation. The result of regression test analysis indicate that part of bank size as defined by deposit liability divided by the nations GDP is not significantly positive in the prediction of growth as such. But bank development as seen in loans and advance to individuals and corporate bodies showed some positive relationship with economic development. The study concluded that there is positive relationship between banking development and National Economic Growth. The study therefore recommends adoption of policies that support banking development in Nigeria.

Keywords: *Sustainability, Economic development, Banking, Development*

