STRATEGIC RESEARCH CONFERENCE ON SCIENCE, TECHNOLOGY, ENGINEERING, SOCIAL SCIENCES AND MANAGEMENT

CONFERENCE THEME

The Role of Technology in Governance, Public Sector Development & Business Expansion in Africa

CONFERENCE OBJECTIVE

he International Conference on Science, Technology, Engineering, Social Sciences and Management 2018, is a premier event that address the new advancements and challenges in the field of Science, Engineering, Technology, Social Sciences and Management in nation building and development

CONFERENCE DATE

Wednesday 20th - Thursday 21st June, 2018

CONFERENCE VENUE

1000 Capacity Auditorium, Federal Polytechnic Nekede, Owerri, Imo State - Nigeria

TIME: 9:00 am

CHIEF HOST

Dr. (Mrs) C. U. Njoku

Rector, Federal Polytechnic Nekede

Owerri, Imo State

CONFERENCE CHAIRMAN

Dr. Bassey E. Anam

Director, International Institute for Policy Review and Development Strategies (IIPRDS) University of Calabar, Nigeria

CONFERENCE CONTACT

Chiekezie Okoronkwo FNIVS, FNISM

Department of Estate Management Federal Polytechnic Nekede, Owerri +234 8033290567

CONFERENCE SECRETARIAT

- +2348174380445
- +234 7084635135
- +233 246663206

Email: policyresearch.sd@gmail.com

Website: www.internationalpolicybrief.org

© International Institute for Policy Review and Development Strategies | June, 2018

All right reserved under the International Copyright Law. This Book of Abstract, its cover design and content may not be used or produced in any manner without written permission from the International Institute for Policy Review and Development Strategies | IIPRDS.

Conference Programme

Day One: Tu	esday 19th June, 2018	
Arrival of Guests/Conferees/Delegates		
Day Two: Wednesday 20th June, 2018		
Opening Session/ Plenary		
9:00	- 10:00am	Conference Registration
10:00	- 10:15am	Opening Prayer/ Welcome Remark
10:15	- 10:30am	Institutional Brief/ Chairman's Opening
		Remark
10:30	- 12:00noon	Lead Speaker / Guest Speakers
12:00	- 1:00pm	Launch Break / Group Photograph
2:00pm	– 4:00pm	Plenary Session
4:00pm	– 5:00pm	Policy Review Session
Day Three: Thursday 21st June, 2018		
Plenary Sessions/Policy Briefing/Communiqué		
7:00am	– 8:00am	Breakfast
8:00am	– 10:00am	Conference Briefing
10:00am	– 1:00pm	Plenary Session
1:00pm	– 2:00pm	Launch Break
2:00pm	- 4:00pm	Plenary Session
4:00pm	- 5:00pm	Communiqué/ Closing Ceremony
Day Four: Friday 22nd June, 2018		
Departure of	Guest/Conferees/Delegates	



About Us

he International Institute for Policy Review and Development Strategies (IIPRDS), Nigeria is a member of First Assured Brilliant Intl Limited, incorporated under the Companies & Allied Matters ACT of the Federal Republic of Nigeria. The Institute is a non-partisan organization, independent of government and other bodies. Since incorporated in 2013, IIPRDS has made significant contributions in quality research and international standard publications. IIPRDS has organized several international research conferences and published proceedings in International multi-disciplinary journals indexed and domiciled in reputable Universities. Special issues are published in the African Development Charter series; a strategic economic and policy blueprint for Africa development. We conduct our work with strict independence, objectivity, and non-partisanship. See website: http://www.internationalpolicybrief.org

Vision/Mission

To be the world's leading research and publishing Institute on policy review and development strategies. Through independent, collaborative and institutional research, review existing development policies especially in developing economies of the world, research into evidence-based strategies to advance new measures for achieving sustainable development.

Research Focus

In affiliation with national and regional governments, nongovernment organizations, the civil societies, research organizations and Universities, Africa's Development has been central in the Institute research programmes. Through clearly identified priority projects, IIPRDS works within the following focal areas,

- 1. Initiates research projects for Africa development
- 2. Organize research workshops, seminars, and conferences
- 3. Mobilize institutional supports for research implementation
- 4. Train researchers to enhance their capacity and technical base
- 5. Publish and index research findings in peer-reviewed Journals and readings
- 6. Provides professional technical and operational support for research in Africa
- 7. Establish interaction with beneficiaries of research findings for enhancing research relevance and adoption.

IIPRDS international professional and technical research team provides institutions and organizations with operational support for research in Africa.

Research Conferences/Journals

Research conferences are central to the activities of the Institute. The Conferences provides an opportunity for scholars to interact, share knowledge and strategies for advancing the course

of development. IIPRDS adopt a multidisciplinary approach and work with an international network of partners to develop research themes which we actively seek to see applied in development policy and practice.

IIPRDS adopts a flexible approach to improve technical skills of local researchers, allow for regional determination of research priorities, strengthen national and international institutions concerned with economic policy research, and facilitate closer ties between researchers, institutions, and agencies who work within the purview of its research focus as well as policy makers. In doing this, IIPRDS supports networking and knowledge sharing between scientific, academic, and development communities among developed and developing countries. The conferences also provide an opportunity for training and capacity building for researchers.

Multi-disciplinary International Professional Editorial Peer Review Board.

The Institute has a seasoned and experienced Multi-disciplinary International Professional Editorial Peer Review Board. The board operates a blind peer-reviewed system. All submitted manuscripts are reviewed initially by the internal editorial process. Manuscripts are evaluated according to the following criteria: material is original and timely, writing is clear, study methods are appropriate, data are valid, conclusions are reasonable and supported by the data, information is important, and the topic has social and empirical relevance.

IIPRDS international journals are published and indexed in 3 directories;

- 1. Science Publishing Corporation (SPC) Germany
- 2. International Scientific Research Consortium (ISRC) United Kingdom and
- 3. International Journals of Advanced Scientific Research (IJASR), Nigeria, Nairobi, Ghana and Tanzania. IJASR are online international open access peer review scholarly journals. Click this links for published Journals: http://www.internationalpolicybrief.org/journals

Directorates of Policy & Research/International Schools

The Institute has Research and Policy Directorates. The Directorates are coordinated by the AFRICAN RESEARCH COUNCIL ON SUSTAINABLE DEVELOPMENT (ARCSD), with project offices in University of Ibadan, Nigeria, University of Ghana Business School and Kenyatta University, Nairobi. The Institute is host to International School of Advanced Research Study (ISARS), The International School of Public Policy and Business (ISPPB) and International School of Energy Study.

Exchange of Idea Initiative (EII)

The Institute currently operates an Exchange of Idea Initiative (EII) with other International Research Organizations and Libraries to enhance wider researcher of its journals. With this initiative, Academic Journals are published in various Countries by reputable publishers and research organizations not minding where the conference is held. This dynamism has diversified and improved the quality of the Institute Journals, enhanced International acceptance by indexing research agencies, built confidence in conferees and enhanced their disciplinary relevance.

Welcome!

International School of Advanced Research Study

Professional Certificate and Degree courses on "Research Methodology and Statistical Techniques" in affiliation with International Asian Universities and European Research Organisations. We believe you are the right person for this course. It is 100% online and flexible.

Earn a Professional Certificate & Degree in

RESEARCH METHODOLOGY

& STATISTICAL TECHNIQUES

nternational School of Advanced Research Study (ISARS) partners with institutions to train and certify researchers on various themes in Research Methodology and Statistical Techniques. We wish to partner with your University by organizing research training workshop for graduate students and academic staff. A detailed proposal will be sent to you at your request. Send an email or call the Ag Registrar for inquiries.

Register TODAY

Direct Enquiries to our Enrolment Advisors/Ag Registrar, International School of Advanced Research Study E-mail: isarstudy@gmail.com isarstudy@yahoo.com +234 8174380445 +233 246663206 +254 734421269 +234 8140482260

www.internationalpolicybrief.org/isars

Timeline for Manuscript Corrections and Journal Publication

The timeline for manuscript assessment and publication is as outlined below:

- 1. The Plenary/Technical session is compulsory for all conferee. You are advised to note the comments pointed out by the Chairman of the Technical Session and other members of the plenary group. This will help you effects corrections as expected.
- 2. Corrections of manuscript(s) (full papers) must be effected and submitted within 2 weeks after the conference. All submission must be made to: policyresearch.sd@gmail.com
- 3. The Conference Professional Peer Review Editorial Panel (CPPREP) will meet 2 weeks after the league conference to review papers. This usually takes one week, after which the papers are forwarded to Google scholar International Standard Peer Review Research Council for professional and disciplinary blind peer review and plagiarism check. Usually this takes about 3 weeks.
- 4. Letter of Papers Acceptance and Journal Publication will be issued to author(s) on the 6th week after the conference. Acceptance will be in three forms:
 - a. After peer review, papers with less than 50% accuracy level will be rejected. Author(s) will be required to re-write the paper based on observations.
 - b. Secondly, papers with 51 80% accuracy level will be accepted for publication, but with minor corrections effected by the institute.
 - c. Finally, papers with 81 95% accuracy level will be accepted for publication with minor corrections effected by the institute.
- 5. On acceptance of paper for publication, author(s) will be required to make PAYMENT for paper publication/ pagination (hard print and online) and courier. Payment must be done within 2 weeks of notification of acceptance. Authors will receive their published journals within 10 weeks after the conference.
- 6. Accepted papers will be published in International Scientific Disciplinary Research Journals with high level Impact Factor (in hard print and e-version). Published journals will be indexed in Google scholar and other online research directory.

Guidelines for Manuscript Submission

Important Notice

Submitting your manuscript for assessment and publication in any of the International Journal Series means that your work has not been published elsewhere in any other journal, book or in a book chapter, be it printed online (except in the form of an abstract or an academic thesis). The editor(s) of the journal(s) have the right to edit or to alter all contribution, but authors of the submitted work will receive proof before the publication of their work.

Submission of Manuscripts

Manuscript should be submitted to the Editor in Chief, typed in English with Times New Roman font size 12, doubled space with 1" margin at all sides of A4 paper. Manuscripts should not exceed 14 pages. Articles for publication should be sent to the Editor, International Standard Research Publishing through the journal.

E-mail: policyresearch.sd@gmail.com

Manuscript should be legibly written with clear symbols, drawings, photographs, chemical structures to ensure clarity and easy reproduction. Authors are urged to pay attentions to tables, figures and references which should be done in the correct format and appropriately cited in the main text.

Format of Paper

The paper should include: Title, author(s) name(s) (surname in full) and address (es), an abstract not exceeding 250 words, a few key words and the main paper. The main paper should have an Introduction, Materials and Methods, Results and Discussion, Tables and Figures, Plates, Conclusion, Acknowledgment, References. If the paper has more than one author, the first on the list is the Correspondence author.

References

The reference style should be APA format.

Review Process

Articles for publication will be peer reviewed by 2 or 3 reviewers to ensure accuracy. Guided by the reviewer's comment on a paper, the decision of the Board is final.

Copyright

Upon acceptance of a paper by the journal, the author(s) have automatically transferred copyright of the paper to International Standard Research Publishing. The transfer will ensure widest possible dissemination of information.

Charges

Manuscript must be submitted along with a processing fee. Upon acceptance of a paper for publication, the corresponding author must submit the corrected paper and pay a publication fee of \$200 (USD) only. Corresponding authors shall receive one copy of Journal and could also download articles from the Journal's website.

Publication Ethics and Publication Malpractice Statement

Publication decisions: The editor is responsible for deciding which of the articles submitted to the journal should be published. The editor may be guided by the policies of the journal's editorial board and constrained by such legal requirements as shall then be in force regarding libel, copyright infringement and plagiarism. The editor may confer with other editors or reviewers in making this decisions.

Confidentiality: The editor and any editorial staff must not disclose any information about a submitted manuscript to anyone than the corresponding author, reviewers, potential reviewers, other editorial advisers, and the publisher, as appropriate.

Institutional website: www.internationalpolicybrief.org

Contents

Abstract Title/Author(s)

_	
1	A Template for the Rural Development of Imo State of Nigeria Damian Mbaegbu, PhD
2	Integration of Suburban Fringe Zones for Physical and Socio-Economic Development of Nigerian Cities ¹ Wakil B. Zanna & ² Bunyaminu Usman
3	Exploring the Tourism Investment Potentials of Okene 'Flower Garden' for Recreation and Amusement Park Development Abdulwahab Engworo Etudaiye, Abdullahi Sadauki & Ibrahim Yusuf Baba
4	Examining the Value of Artefacts: a Study of the Museum Of Natural History Obafemi Awolowo University Ile Ife, Nigeria ¹ Esv. Chikezie Okoronkwo FNIVS, ² Esv. (Dr) Esther Oladejo & ³ Esv. Keke Onyinye Vivian
5	Site and Services as a Viable Option for Accelerated Housing Development in Anambra State Nigeria ¹ Esv. Keke Onyinye Vivian ANIVS, ² Esv. Chikezie Okoronkwo FNIVS. & ³ Esv. Ifediora Christian Osita ANIVS
6	The Roles of an Office Manager in Minute Taking Techniques to an Organization Sani Bala
7	Business Environment and Organizational Growth (a Study of Dunlop Nigeria PLC) 'Mohammed, SaniIsyaka PhD & Ekechukwu Chinonso Henry
8	The Need for ICT in Adult Education for Socio-Economic Development in Maiduguri, Borno State ¹ Andrew Itodo & ² Ojo Oluwasesan
9	Application of Information Technology (IT) on Accounting System: a Tool for Rapid Development in Business Entities Onyegbule Florence T.
10	Improving Maintenance Culture and Quality of Public Properties: a Tool for Sustainable Development in Nigeria Obi Chukwudi C. & Ozoemena Chima O.

Contents

Abstract Title/Author(s)

11	An Analysis of Maintenance of High-Rise Buildings; Practices and Challenges in Nigeria 1 Obi Chukwudi C. & 2 Ozoemena Chima O.
12	Democratic Dividend or Demographic Dividend? some Critical Issues of Governance in Nigeria 'Mbathio Samb & 'Kalu, Chris U.
13	Domestic Resource Mobilization and Development Financing in Nigeria: does Good Governance Matters? 'Kalu, Chris U., PhD & Metu, Amaka G., PhD
14	Gender Inequality, Women Unemployment and Institutional Framework in Sub Saharan Africa: Evidence from Burkina-Faso and Nigeria 1 Patrice Relouendi Zidouemba, PhD & 2 Chris, Ulua Kalu, PhD
15	Effect of Staff Training on Job Satisfaction in the Nigerian Public Civil Service Emem Udoh
16	Corruption in Nigeria: a Daunting Challenge for the Attainment of Sustainable Development Abubakar Aminu Boyi
17	The Effect of Job Satisfaction on Employee's Performance in Central Bank of Nigeria (CBN) ¹ Inienger, Chia Christopher, ² Orban Terkula Damian & ³ Emem Udoh
18	Influence of Location on Students' Acquisition of Knowledge-Based Skills in Selected Secondary Technical Schools in Cross River and Imo States of Nigeria ¹ Osakpa, David U. ² Okonkwo, Dyke A. R. ³ Lebo, Monica P. & ⁴ Ejiogu, Stella I.
19	Agricultural Impact in Economic Growth in Nigeria as a Vehicle for Promoting National Development Engr. Chigbo Onu
20	Entrepreneurship and National Development: an Overture for Educational and Sustainable Development 'Egbo Geraldine Oluchi & Ezenwafor Emmanuel C.

Contents

Abstract Title/Author(s)

21	Assessment of the Impact of Information and Communications Technology (ICT) on Educational Development Anne Chioma Chima
22	Characterization of Engineering Properties (Thermal Properties) of Rubus Fruticosus Onu, J. C. & Ndrika, V. I. O.
23	Information Technology and the Changing Role of Mass Media in Nigeria Egbo Geraldine Oluchi
24	Position of Islam on Family Planning and the Use of Contraceptives by the Muslim Women Aminu Ibrahim
25	Rebranding and Developing Nigeria: The Roles of Executives Abdurrahman Abdullahi
26	Strengthening the Standard of Biology Teacher in Secondary Schools Nur Adam Imam
27	Origin of Leisure and Recreation Activities: Implications on Human Health Kolawole G.T.
28	An Investigation into the Quality of Audited Financial Statements of Commercial Banks in Anambra State ¹ Ejezie Sabina, CNA, ² Onyegbule Florence Tochi & ³ Maduabuchi Everistus Sopulu
29	The Effect of Applying Information Technology (IT) in an Organization: Focus on Accounting System in an Organization Onyegbule Florence T., Ejezie Sabina C.U. & Maduabuchi Everistus Sopulu

first assured

Book of Proceedings

first assured

Conference Abstracts

A Template for the Rural Development of Imo State of Nigeria

Damian Mbaegbu, PhD

Department of Business Administration Igbinedion University, Okada

Abstract

his is a theoretical paper based on the normative and prescriptive dimensions of theory. In methodology it makes use of Documentary Content Analysis of the Gujarat, Indian Model of rural development for adaptation in the case of rural development of Imo State of Nigeria. The Research Problem that necessitated the study is the apparent criminal exclusion of the rural areas of Imo State in the developmental programmes of successive state governments since 1976 when the state was created and the concomitant socio-economic problems. The Research Objective is to find out if the exclusiveness of the rural areas is due to lack of funds or due to corruption in high places. From the analysis the finding is that the lopsided exclusive development in favour of the urban areas is due to corruption; the state governments divert the funds due to the local government for rural development for urban development and other uses. The conclusion drawn from the study is that the rural areas of Imo State have been marginalized and impoverished by developmental programmes that have not been sustainable inclusive and integrated. This is possibly due to the fact that the rural areas are not easily noticed by visitors to the state. Our recommendation is that the local government fund from the Federation Accounts Allocation Committee (FAAC) in Abuja should be used explicitly for rural development instead of the criminal diversion of the funds which has gone on for 42 years following the creation of the state in 1976.

Keywords: Rural development, Infrastructural development, Population, Management, and Market development

Integration of Suburban Fringe Zones for Physical and Socio-Economic Development of Nigerian Cities

¹Wakil B. Zanna & ²Bunyaminu Usman

¹Department of Urban and Regional Planning, School of Environmental Studies

Abstract

ities emerge and evolve from the coalescence and symbiotic interaction of infrastructures people and economic activities. The suburban fringe can be described as the zone between urban and rural areas, where urban and rural functions and qualities meet and interact. The study reviews integration of suburban fringe zones for physical and socioeconomic development of cities in Nigeria. The interdependences between urban and rural areas, their flows and functions are demonstrated through the local and national economic dynamics, social cultural linkages and environmental synergies that occur across the human settlement. Growth and development in Nigerian urban areas have been generally unplanned and haphazard. Also the improper coordination of the physical developments which promotes high level of inaccessibility within the area. The study recommends for public/private partnership in infrastructural provision and maintenance among others.

Keywords: Integration, Suburban, Fringe, Development and Interdependences

²Ramat Polytechnic, Maiduguri Borno State

Exploring the Tourism Investment Potentials of Okene 'Flower Garden' for Recreation and Amusement Park Development

¹Abdulwahab Engworo Etudaiye, ²Abdullahi Sadauki & ³Ibrahim Yusuf Baba

¹Department of Estate Management, Federal Polytechnic Damaturu, Yobe State

Abstract

ecreation is often done for enjoyment, amusement or pleasure and is considered healthy. Leisure and tourism recreation play a significant role in bringing about changes in modern urban economic, sociocultural and spatial structure of the settlement where it takes place. It is mostly regarded for generating income and employment and ultimately leading to improvements in the economic structure of the region. Contrary to the widespread stereotype but erroneous belief that the Northern states are not as economically viable or deserve huge foreign investments as states in other parts of the country, nature has abundantly blessed many northern states with agricultural, cultural and tourism sites and resources. This paper examined the tourism investment potentials of Okene LGA – Kogi state. A case method was used for the site analysis, and location was adopted as a major determinant of its attractiveness and viability. The paper found out that the site has all the necessary infrastructure and support services to attract recreation and amusement park development investment. Therefore, if the state must diversify its economy to improve its revenue base, the Okene' flower garden' has all the necessary potentials to turn the state's economy around and the time to key into that is now.

Keywords: Amusement park, Flower garden, Okene, Recreation, Tourism investment

²Department of Architecture, Nuhu Bamali Polytechnic - Zaria

³Department of Architecture, Bayero University Kano

Examining the Value of Artefacts: a Study of the Museum Of Natural History Obafemi Awolowo University Ile Ife, Nigeria

¹Esv. Chikezie Okoronkwo FNIVS, ²Esv. (Dr) Esther Oladejo &

³Esv. Keke Onyinye Vivian

¹Department of Estate Management, Federal Polytechnic Nekede.

^{2&3}Department of Estate Management

Nnamdi Azikiwe University Awka

Abstract

rtefacts are objects, tools, or the remains of one man made utensils, characteristic of an earlier time or cultural stage, especially such an object found at an archaeological excavation. They tell us about the past and may indeed be a pointer to the future. Ironically little attention is paid to this class of objects as they are seldom seen as valuable. This paper examined the value of artefacts. The paper looked at the different theoretical expositions on value and discussed some of the methods that may be used in the valuation of object particularly those that possess art factual character. A study of the Museum of Natural History at Obafemi Awolowo University, Ile-Ife Nigeria was undertaken. The study revealed that the myriad of objects at the museum present different scenarios in the valuation process such that each object aligns itself to a process or method of valuation only unique for exhuming the supposedly true value of the object.

Keywords: Artefact, History, Value, Object, Museum.

Site and Services as a Viable Option for Accelerated Housing Development in Anambra State Nigeria

¹Esv. Keke Onyinye Vivian ANIVS, ²Esv. Chikezie Okoronkwo FNIVS & ³Esv. Ifediora Christian Osita ANIVS

¹Department of Estate Management, NnamdiAzikiwe University Awka

Abstract

The journey of the provision of adequate and affordable housing in Nigeria through public housing intervention has been a tale of woes as government's attempt through various housing policies and programmes to confront the nagging problems of accommodating an increasing number of Nigerians did not achieve great success. The current housing deficit of 17 million units calls for a radical action to solving the problem of shortage of affordable housing in the country. In recent times, there has become a growing need for government to collaborate with the private sector to conceive innovative schemes in meeting with the increasing housing demands of the populace. This paper discussed Site and Service scheme as a viable option for housing development in Anambra State of Nigeria. It was observed that the site and services scheme in most cities of the country are not being properly managed by the government. The paper recommends that a futuristic approach to ensure sustainability of the scheme should be adopted. This should involve the provision of adequate infrastructural facilities to guarantee the first aspect of the development, and then followed with proper maintenance management to ensure the continuous functioning of such facilities.

Keywords: Housing, Development, Policies, Site and Services, Infrastructure, Facilities.

²Department of Estate Management, Federal Polytechnic Nekede

³Ajayi Crowther University Oyo

The Roles of an Office Manager in Minute Taking Techniques to an Organization

Sani Bala

Federal Polytechnic, Kaura Namoda, Zamfara State, Nigeria

Abstract

aking minutes at a meeting has been around since the existence of government or official circle. Organizations transact business through communication both within and outside their area of operation. There is no doubt that such business transactions need to be coordinated for future references and for the smooth running of the organization. It is widely believed and agreed that organizations that keep minute of their meeting are more efficient and effective than those that do not. The purpose of taking minutes is to provide a transcription of what transpired; it is much like a court clerk, taking down transcripts of a given trial. Minutes of a meeting can be used as a reference document for those who attended the meeting and those who did note. Some of the objective of this research work is to determined essential things needed by an office manager before, during and after the meeting, to determine the best method of keeping records of happens in organization. The findings of this research work will be of significance to office managers, organizations, and the business and management students. It also help office manager to know the essential documents needed before, during and after the meeting. This will give them guidelines for writing minutes of the meeting. The findings of the study will also be significant to various organizations, they will state the benefits derived as result of minutes taking. Instead of having information transmitted by word of mouth, the study will make the executives appreciate the importance of assigning of an office manager to take minutes of meeting. The researchers recommended that only qualified office manager should be assigned to take minutes of meetings. This will enhance good minutes-taking that will be geared towards the achievement of organizational.

Keywords: Office manager, Communication and Government existence

Business Environment and Organizational Growth (a Study of Dunlop Nigeria PLC)

¹Mohammed, SaniIsyaka PhD & ²Ekechukwu Chinonso Henry

^{1&2}Department of Business Administration University of Abuja, Nigeria

Abstract

he Nigerian business environment in the last one decade has witnessed unsatisfactory progress cumulating into retarded growth rate, high rate of unemployment, low industrial output, coupled with poor demand in terms of services and tangible products. The study examined the business environment on the impact of organizational growth in Dunlop Nigeria Plc. The study made used of historical research design and data was analyzed using multiple regression (e –view statistical software was used). Findings revealed that there is a significant relationship between business environment and organizational growth in Dunlop Nigeria Plc. The study concludes that the strength and weakness of the organization, political environment and economic environment have a significant impact on organizational growth of Dunlop Nigeria Plc in terms of production output, market share and profitability. The study recommends that the management of the company should make sure the strengths and weaknesses of the organization are explored and utilized in other to increase the production output.

Keywords: Growth, Strength, Market share, Profitability, Weakness

The Need for ICT in Adult Education for Socio-Economic Development in Maiduguri, Borno State

¹Andrew Itodo & ²Ojo Oluwasesan

^{1&2}Department of Computer Science Umar Ibn Elkanemi College of Education Science and Technology, Bama, Borno State

Abstract

he thrust of the study was to examine the need of ICT in Adult Education for socio-economic development in Maiduguri, Borno state. In this light, the study adopted questionnaire and survey method for data collection, simple frequency distribution and percentage rate were used to analyse the collected data from schools. The study investigated the level of introduction of ICT in Adult education and its benefits to individuals and societies for socio-economic development. The study revealed that the use and introduction of ICT in adult education is less but it was ascertained that ICT contributes a lot in human endeavors. The study suggested that there is need for adult educators and special education specialists to collaborate to develop ICT literacy primers, e-learning and distance education programmes, assistive technology and therapy services for adults within the community. This will enable learning take place in the life of these individuals, ICT integration to adult education should be emphasised, fully recognized and have affordable physical structures, facilities and resource materials readily available to most adult education centres in Maiduguri, the adults should be sensitized on the need of adult education for socio-economic development and not just to promote their salary scheme in their place of work as this study revealed and finally, there is need for an uninterrupted electricity / power supply situation in Nigeria so that there will be opportunities for significant improvements and increase in ICT awareness among the rural and urban dwellers.

Keywords: ICT, Adult, Education, Socio-Economic, Development

g

Application of Information Technology (IT) on Accounting System: a Tool for Rapid Development in Business Entities

Onyegbule Florence T.

Department of Accountancy School of Financial Studies, Federal Polytechnic Oko, Anambra State

Abstract

he emergence of information technology in accounting is an innovative system. Nowadays, most business entities, from large corporations down to micro enterprises, are aided by their Accounting Information Systems in managing their operations. This paper attempts to identify the benefits of applying information technology (IT) on accounting systems. It was found out that the biggest impact IT has made on accounting is the ability of companies to develop and use computerized systems to track and record financial transactions. IT networks and computer systems have also shortened the time needed by accountants to prepare and present financial information to management. This system also allows companies to create individual reports quickly and easily for management decision making. Other capabilities of computerized accounting systems are: Increased Functionality, Improved Accuracy, Faster Processing, and Better External Reporting. Finally, this paper shed light on advantages and disadvantages of using information technology (IT) in accounting systems, and recommendations were madeon how to overcome the disadvantages of using information technology in accounting system.

Keywords: Information Technology (IT), Accounting, Accounting Systems

Improving Maintenance Culture and Quality of Public Properties: a Tool for Sustainable Development in Nigeria

¹Obi Chukwudi C. & ²Ozoemena Chima O.

¹Department of Estate Management and Valuation

School of Environmental Design and Technology, Federal Polytechnic Oko, Anambra State

Abstract

roper maintenance culture is an integral part of the overall management of a public property. The actualization of the goals and objectives of constructing public properties depends on the maintenance culture adopted by the management of the property to ensure that the property serve its purpose for a very long time. Virtually many public properties in the country are fast and systematically decaying without any tangible programme for maintenance. This article focuses on improvement in maintenance culture and its effect on quality of public properties in Nigeria. Improving maintenance culture depends on leadership, communication, teamwork. Good maintenance elongates the life span of the property and also ensures that economic value of the property is maintained. The fundamental problems of property maintenance are causes initiated during the design stage, causes initiated during construction stage and causes initiated during the usage stage. But strategies like planned, unplanned, corrective, preventive, emergency, condition-based, scheduled or running maintenance strategy can be adopted to address the problems of property maintenance. Whichever strategy that is adopted, the decision is influenced by factors like inadequate finance, bad management. At the end, it was recommended that government should make attempts on sensitizing the public on the need for adopting maintenance culture by orienting them on the benefits that accrues from it and invariably spur them to contribute to the maintenance of public properties they occupy and it was also suggested that government agencies in charge of public properties should ensure that their staff understand the vital benefit of maintenance culture as an effective strategy for promoting their functions at improving the quality and value of public properties.

Keywords: Public Property, Maintenance Culture, Improvement

²Department of Building Technology,

An Analysis of Maintenance of High-Rise Buildings; Practices and Challenges in Nigeria

¹Obi Chukwudi C. & ²Ozoemena Chima O.

¹Department of Estate Management and Valuation, Federal Polytechnic Oko, Anambra State ²Department of Building Technology,

School of Environmental Design and Technology, Federal Polytechnic Oko, Anambra State

Abstract

uildings are very important to mankind due to their investment and social values. Maintenance of these buildings is critical for their preservation and ensuring that they continue to; serve the intended purpose, yielding optimum returns, meeting health and safety standards and providing comfort to the users. Properly maintained buildings attract higher returns thus maintenance should be seen as a viable investment. Regular maintenance proves to be much more economical in the long run due to enhanced serviceability. Maintenance of serviceability of buildings is of universal importance and gigantic in nature as the cost of maintenance, repair and rehabilitation runs into many thousands if postponed. Enhancement of durability, longevity and serviceability of building structures depend upon careful design, sound construction, good workmanship and continuous maintenance. This study was an investigation into the maintenance of high-rise buildings; practices and challenges in Nigeria. The study objectives were to establish the maintenance practices and challenges faced in undertaking maintenance activities of high-rise buildings and make recommendations on possible solutions. The researcher established that most of the maintenance authorities had a policy that had provisions for the following elements; resource allocation, performance requirements, execution of work and administrative activities. It was found out that various types of maintenance activities are in place which include; planned maintenance, unplanned maintenance, emergency maintenance and predictive maintenance. It was found out that different managers carry out various maintenance activities differently. The various divergent approaches arise from activities such as; funding for maintenance, planning and prioritization of maintenance works, factors considered in selecting labour for maintenance operatives, procedure adopted in undertaking emergency maintenance and factors considered. The study revealed that the different approaches used lead to the differences in the maintenance condition of different buildings. The study also provided an assessment of the state of the selected buildings indicating their condition with regard to various elements and the overall building rating. The elements of consideration were; roofs, walls, floors, fixtures and fittings, foundations and building services. The study established that the problems ascribed to poor maintenance condition of the buildings was attributed to; the age of the buildings, inadequate funds and high cost of maintenance, lack of maintenance policy, lack of proper skills by maintenance staff, lack of commitment on the part of occupants and general wear and tear. The study reveals that building maintenance is a real problem among most high-rise buildings in Nigeria. The research establishes that maintenance practices employed are the main cause of poor maintenance of high-rise buildings in Nigeria.

Keywords: Maintenance, Building, Repair and Rehabilitation

Democratic Dividend or Demographic Dividend? some Critical Issues of Governance in Nigeria

¹Mbathio Samb & ²Kalu, Chris U.

¹United Nations African Institute for Economic Development and Planning (IDEP), Dakar, Senegal

Abstract

Nigeria's transformative development in particular has been repeatedly acknowledged by African leaders at the highest level platforms. However, delivering yet to be delivered democratic dividend has seems to be the preoccupation of Nigerian policymakers and development advisors. The paper examines demographic dividends- improvements in healthcare, nutrition, girls' child education, poverty reduction, healthy and educated populace and positive investment climate and appropriate infrastructure. Using data sourced from the World Development Indicator(2017), the paper will showcase the trends and profile of the demographic indicators to show where Nigeria is in comparison to South Korea that have used demographic dividend(DD) to transform their economy to a greater height. The argument of the paper is that democratic dividend is not in isolation of demographic dividend. On the other hand, demographic dividend is a major driver of democratic dividend. The policy implications are discussed.

Keywords: Democratic dividend, Demographic dividend, Governance, Living conditions, Nigeria

²Economics Department, Nnamdi Azikiwe University, Awka, Nigeria

Domestic Resource Mobilization and Development Financing in Nigeria: does Good Governance Matters?

¹Kalu, Chris U., PhD & ²Metu, Amaka G., PhD

^{1&2}Department of Economics, Nnamdi Azikiwe University, Awka, Nigeria

Abstract

he Addis Ababa Action Agenda on the Third International Conference on Financing for Development identifies domestic revenue mobilization as central to achieving the Sustainable Development Goals (SDGs). In this paper, we use the World Governance Indicators (WGI) to show how good governance relates to financing sources in Nigeria in particular tax revenue, foreign direct investment(FDI), foreign portfolio investment(FPI), official development assistance(ODA), aid and grants, remittances and illicit financial flows. The study employed the Granger causality and vector autoregressive (VAR) approaches on data from 1986-2016 sourced from the World Development Indicator (WDI 2017). We would expect that not all financing flows would respond positively to good governance in the long-run and therefore, the study concludes that good governance matters for raising domestic financial flows than external flows for development financing in Nigeria.

Keywords: Domestic resource mobilization, Development financing, WGI, FDI, ODA, Remittance, FPI, VAR, Granger-causality, Nigeria.

Gender Inequality, Women Unemployment and Institutional Framework in Sub-Saharan Africa: Evidence from Burkina-Faso and Nigeria

¹Patrice Relouendi Zidouemba, PhD & ²Chris, Ulua Kalu, PhD

¹Rural Development Institute, Nazi Boni University of Bobo-Dioulasso Burkin-Faso and Research Fellow, ECA-UNIDEP, Dakar, Senegal ²Department of Economics, Nnamdi Azikiwe University, Awka, UNIDEP/ECA

Abstract

Ithough gender equality and gainful employment matters as potentials for economic development and social transformation as it enhances economic efficiency and improves other development outcomes, its trend and profile in the two sub-Saharan African economies shows a downward trend. This study contributes to the scanty literature on the relationship between gender inequality, women unemployment and institutional framework in sub-Saharan Africa adopting appropriate analytical tools. We would expect that the findings and the policy implications of the paper to be such that would consider both supply and demand-side dimensions to women employment and gender inequality reduction in the labour market of the two countries and the sub-Saharan African region.

Keywords: Gender inequality, Women unemployment, Governance/institutional framework, Labour market, Nigeria, Burkina-Faso

Effect of Staff Training on Job Satisfaction in the Nigerian Public Civil Service

Emem Udoh

Department of Public Administration University of Abuja

Abstract

espite various training courses attended by Public Civil Service, there has been low morale and no job satisfaction. The major objective of this research was to determine the effect of training on job satisfaction in Nigerian Public Civil Service for the period of 2015 to date. Specifically, the study sought to find out the extent to which attendance of short/long term course/programmes, and acquisition of higher educational qualifications (Degrees/Diplomas) has affected job satisfaction of staff. The research hypothesized that "that short or long term training courses and acquisition of higher educational qualifications does not affect staff job satisfaction". The expectancy theory of Vroom (1964) was adopted for this research. The Survey research design with sample size of 338 using stratified random sampling technique for questionnaire distribution was used for primary data collection complimented by interview. Secondary data was derived from official records, text books, journals and internet materials. Data analysis was done by the use of frequency tables, percentages and chi square statistical tool. The research found that staff valued training as opportunity for career growth and advancement but lack of proper administration of training in Nigeria Public Civil Service which has led to poor job satisfaction. It was recommended that the Federal Civil Service Commission should put in place specific training programmes that would guide staff training rather than the current laissez faire attitude towards management of staff training. Also, adequate budgetary provision should be made yearly to reward training to ensure job satisfaction in Public Civil Service.

Keywords: Staff training, Job satisfaction and Public civil

Corruption in Nigeria: a Daunting Challenge for the Attainment of Sustainable Development

Abubakar Aminu Boyi

Shehu Shagari College of Education, Sokoto

Abstract

orruption is one the plethora of vexing challenges which are adversely inhibiting the attainment of sustainable development in Nigeria and this is because of the fact that it is a social problem that has excruciatingly eaten deep into the fabric of the nation and the only way forward is to persistently fight the scourge of corruption with a strong vigour so that a monumental sustainable development can be achieved in the country. This paper specifically focuses on the notifiable factors responsible for the corrupt practices in Nigeria. Some of the factors comprised lack of patriotism and nationalism, inequitable distribution of resources, lack of ethical standard and transparency in public and private sectors, weak institutions of government as well as the conflict between changing moral codes. However, the consequences of corruption on the Nigerian social structure have also been vividly elucidated in the paper. These include inter alia mass poverty, decaying infrastructures, deprived dividends of democracy, poor investment and tarnishing the image of the country. It is strongly recommended in the paper that the Nigerians should have unbreakable faith and absolute fear of God; severe punitive measures should be imposed on the corrupt offenders; more social welfare services should be sufficiently provided by the government; both the government and the masses as well as the traditional leaders should unflinchingly co-operate and work harmoniously in the fight against the scourge of corruption in Nigeria.

Keywords: Corruption, Sustainability, Development, Change

The Effect of Job Satisfaction on Employee's Performance in Central Bank of Nigeria (CBN)

¹Inienger, Chia Christopher, ²OrbanTerkula Damian & ³Emem Udoh

¹Principal Research Officer

Abstract

he paper focused on the effect of job satisfaction and vice versa. It is concerned with ascertaining whether the notion that a happy man is a productive man and a productive man is a happy man holds true. Also, the study focused on variables that affect job satisfaction and equally affect productivity. This paper is a quantitative research; thirty six workers from the Central Bank of Nigeria (CBN) were selected for the study using stratified random sampling techniques. The paper concludes that job satisfaction affects productivity and vice versa. There are certain variables that affect job satisfaction and productivity at the same time, these variables include: pay, good working condition, promotion, training, recognition, cordial relationship among employees and employer, job security and freedom of expression. Thus, this paper recommends that organizations should put certain factors in place that will boost satisfaction which ultimately leads to effective performance.

Keywords: Job Satisfaction, Employees performance, Productivity, Central Bank of Nigeria (CBN)

²Nigerian Bar Association

³Department of Public Administration, University of Abuja

Influence of Location on Students' Acquisition of Knowledge-Based Skills in Selected Secondary Technical Schools in Cross River and Imo States of Nigeria

¹Osakpa, David U., ²Okonkwo, Dyke A. R., ³Lebo, Monica P. & ⁴Ejiogu, Stella I.

Abstract

his paper shall investigate the influence of location on students' acquisition of knowledge-based skills in selected secondary technical schools in Cross River and Imo States of Nigeria. The objective of the study shall be to ascertain the influence of location (urban and rural) of secondary technical schools on students' acquisition of knowledge-based skills (creative thinking, innovation, ICT and entrepreneurship skills) in the two states. This study is justified because it is relevant to the conference theme: Science and Technology, Social Sciences, Education and Management. The design of the study shall be survey. The population shall be 1320 SS II students across the two states out of which a stratified random sample of 330 shall be identified. Two research questions and two corresponding null hypotheses shall be formulated to guide the study. A twelve-item multiple choice aptitude test on students' acquisition of knowledge-based skills (SAKBS), validated by five experts, and shall be administered on the sample for ascertaining their acquisition of knowledge-based skills. The aptitude test scores shall be analyzed with the coefficient of regression to ascertain the influence of location on the identified students' skills. Relevant conclusions and recommendations shall be made on the findings.

Keywords: *Influence*, *Location*, *Acquisition and Knowledge-based*

¹Dept of Social Science Education, Imo State University, Owerri

²Dept of Office Technology & Management, Federal Polytechnic, Owerri

³University of Calabar, Calabar, Nigeria

⁴Physical Science Education, Imo State University, Owerri, Nigeria

Agricultural Impact in Economic Growth in Nigeria as a Vehicle for Promoting National Development

Engr. Chigbo Onu

Department of Agric Engineering Federal Polytechnic Oko, Orumba North L.G.A., Anambra State

Abstract

his paper examined empirically the role of agriculture in development of Nigeria between 1980's to 2000. The study is borne out of the curiosity to examine the role agriculture plays in the development of a nation having being neglected in this part of the world over a considerable period of time by the government and policy makers while the whole attention is paid on the crude oil. The term-paper takes analytical and quantitative dimension. The quantitative technique is employed in a multivariate study with the adaptation of the Solow Growth model that includes Capital proxy by Gross Capital Formation (GCF), labor proxy by post secondary school enrolment, Agricultural Output and Economic Growth and Development proxy by RGDP. Restricted Error Correction Model is used with the aid of Econometrics View Package (e-view). The paper further reveals that the Agriculture has an important impact in economic development of the nation. Furthermore, the sector has been neglected to the extent that its contribution to the GDP has been declining since 90's. Consequently, the barriers to the agricultural sector performances were identified and the necessary policy recommendations were tendered.

Keywords: Agriculture, Economic growth, National development

Entrepreneurship and National Development: an Overture for Educational and Sustainable Development

¹Egbo Geraldine Oluchi & ²Ezenwafor Emmanuel C.

¹Department of Mass Communication

²Department of Accountancy

Federal Polytechnic, Oko, Orumba North L.G.A., Anambra State

Abstract

his paper deliberate in all the process of ministering the entrepreneurial personality, right from childhood to the time of retirement from active entrepreneurial practice, if ever possible, as development. It also specifies development as a construct used to explain economic expansion. It posits an agenda of developing the entrepreneur from cradle to the grace which involves active participation of virtually all forms of institutions in the society; the models to be used as vehicle for promoting entrepreneurial development are outlined. The paper contends that the era of relying on natural entrepreneurs for economic development, based on the experience from south East Asia is gone. Therefore, if we hope to have sustainable economy, skilled entrepreneurs should be properly trained so as to face the challenges of the next century. This calls for active involvement of all economic, social, political, technical institutions and firms. It also focuses on the development of multiple skills in our entrepreneurs.

Keywords: Entrepreneurship, National and Development

Assessment of the Impact of Information and Communications Technology (ICT) on Educational Development

Anne Chioma Chima

Department of Public Administration, University Of Abuja

Abstract

nformation and communications technology (ICT) has recorded a remarkable development in recent years. This development is affecting educational development across the globe in various ways. It has also made Nigerian government to formulate policies on IT. Accordingly the study was conducted to assess the effects of ICT on educational development with reference to senior secondary schools in Federal Capital Territory. Nigerian government through its policies intends to integrate and streamline the country to the main stream of global ICT. The process includes the integration of schools and students to enable them meet the required minimum standard in the ICT age. The study inquired about the students" knowledge of the ICT, its usage, and how it affects their academic activities and performance. The study used Primary source of data, while qualitative and quantitative instruments were used to present and analyze the data. Modernization theory was used to guide the study. Among the findings of the study was that, both urban and rural students are virtually the same in terms of knowledge and usage of ICT, whereby, more than 80% of them have the knowledge and are using it. The study recommends among others that, "A careful plan should be made by the federal ministry of education in collaboration with the schools" authorities to systematically devise a means of guidance and control of students" attitude towards ICT. This is to make their inclination to it more productive to their academic and attitudinal aspects. This can be done by introducing certain changes and innovations in the schools" curriculum that can be attractive and easy to comprehend by the students, that is capable of satisfying their desire for fun and at the same time will enhance their academic capabilities and their mind-set.

Keywords: Information and Communications Technology (ICT), Educational development, Federal capital territory

Characterization of Engineering Properties (Thermal Properties) of Rubus Fruticosus

¹Onu, J. C. & ²Ndrika, V. I. O.

¹Department of Agricultural Engineering, School of Engineering, Federal Polytechnic, Oko. Anambra State ²Department of Agricultural Engineering, Michael Okpara University of Agriculture Umudike, Nigeria

Abstract

nome engineering properties of Rubus Fruticosus fruits, nuts and nutshell were characterized in order to provide fundamental information about their properties that will aid in designing machines for their handling, processing, storage, preservation, quality evaluation, distribution and marketing. The thermal engineering property was investigated in this study. The fruits and nuts were conditioned to five and three different moisture and three and four different temperature levels respectively before testing. American Standards for Testing and Materials (ASTM) and America Society of Agricultural and Bio resources Engineering (ASABE) standard procedures were used to test all the properties considered. Statistical package were used to analyze the generated data and the means were compared using the analysis of variance (ANOVA) at 5% level of probability. The result obtained indicates that the specific heat capacity and thermal conductivity of the fruits and nuts increased with increase in moisture content and particle size. The nuts require 1.69 - 2.45J and 0.4460 – 0.6960J of energy to crack the long and short nut, respectively. The result of the study is very vital for the design and development of efficient and effective technology for mechanizing Rubus Fruticosus products.

Keywords: Thermal properties, Specific heart capacity, Thermal conductivity, Rubus fruticosus fruits and nuts.

Information Technology and the Changing Role of Mass Media in Nigeria

Egbo Geraldine Oluchi

Department of Mass Communication Federal Polytechnic Oko, Anambra State

Abstract

In this paper, it was examined that the impact of information technology (IT) in media development in Nigeria is growing rapidly towards developing and promoting the Nigeria media session and sustainable development. The use of IT resources had positively transformed to media/communication industry in Nigeria. Its areas of application in the industry include: News/Information gathering and dissemination, preparation of news items for publication and broadcasting. The constraints/problems militating against the effective use of IT resources in Nigeria media industry include the following, unreliable power supply, incompetent human resources, unreliable telecommunication network and lack of adequate capital. These problems could be overcome through the provision of reliable power supply and telecommunication network, human resources development in the area of IT and the provision of adequate capital.

Keywords: Technology, Development, and Sustainable

Abstract ID: ABS:14:18C-18

24

Position of Islam on Family Planning and the Use of Contraceptives by the Muslim Women

Aminu Ibrahim

Department of Curriculum and Instruction Adamu Augie College of Education, Argungu, Kebbi State

Abstract

his paper examines the different nature of family planning in Islam and western ideology. Essentially, the paper focused attention on the position of Islam on family planning and the use of contraceptive by Muslim women. Although some people were of the opinion that family planning originated from the West not knowing that, family planning is not entirely a new concept, since Islam has long ago (about 14 centuries earlier) prescribed measures, limitations and responsibilities for parents with regards to family formation and child raising responsibilities. To highlights on this issues therefore, some verses of the Glorious, Qur'an, *Hadith* of the prophet (SAW) as well as sayings of the Muslim scholars and western philosophers were use respectively. Finally, the paper provides conclusion.

Keywords: *Islam, Family Planning and Contraceptives*

Rebranding and Developing Nigeria: The Roles of Executives

Abdurrahman Abdullahi

Department of Public Administration, Faculty of Social and Management Sciences, Bauchi State University, Gadau

Abstract

he aim of this paper is to examine the role of the executives as Financiers, communicators, leaders, facilitators and so on in rebranding Nigeria for sustainable development. The paper relied on secondary source of data and content analysis was used in analyzing the data. The study discovered that there is synergy between executive roles and development. The study concluded that executives can play numerous roles such as the role of policy-makers, negotiators, facilitators in discharging their executive responsibilities. If the executives effectively played these roles, they will be able to combat the major ills to our development. These ills include corruption, nepotism, lack of patriotism and above all get rich quick syndrome. The study recommended that the orientation of our young ones should be changed since individual is the foundation of all reforms, changes and development in the society. This is because there could be no hope of putting up a healthy, lofty and strong structure when its building block is weak and defective.

Keywords: Rebranding, Chief Executive, Development

Strengthening the Standard of Biology Teacher in Secondary Schools

Nur Adam Imam

Umar Ibn Ibrahim El-Kanemi, College of Education Science and Technology Bama, Borno State, Nigeria

Abstract

It is a settled fact that education is the key to national development and modernization. It is also a truism that teachers hold the key to sound education. In this paper, we provided the way that if followed it would strengthen the standard of Biology Teacher Education in particular and teachers at all levels in general.

Keywords: Strengthening, Standard, Biology and Teacher

Origin of Leisure and Recreation Activities: Implications on Human Health

Kolawole G.T.

Leisure and Tourism Department, Federal College of Wildlife Management, P.M.B. 268, New Bussa, Niger State

Abstract

This study focuses on the origin of leisure and its significance on human health, the method employed to carry out the study is mainly derived from both primary and secondary methods of data collections. Interviews were made with some practicing doctors and information was collected from relevant heath journals and text books. The study gathered showed that: leisure and Recreation are as old as the existence of human beings and was practiced during the Stone Age. Anthropologists and archeological works also confirmed it that the early people had the same instincts through series of rock paintings and other artistic works as we do to enjoy ourselves today. However before the Stone Age the story of creation showed that leisure and recreation started when the World started the forming of Adam and Eve in the Garden and the resting of God. It was also commanded to the Israelites to rest after working activities in the week. The implications of resting and recreation must have been known through failure of man to rest before God commanded it naturally. Recent studies therefore show that resting and recreation activities have social and physiological impacts on human system call body.

Keywords: Leisure, Recreation and Human health

An Investigation into the Quality of Audited Financial Statements of Commercial Banks in Anambra State

¹Anichebe A. S. PhD, ²Ejezie Sabina, CNA Msc & ³Onyegbule Florence Tochi ¹Department of Accountancy, Chukwuemeka Odumegwu Ojukwu University, Igbariam Campus ¹⁶³Department of Accountancy, Federal Polytechnic, Oko

Abstract

he Scanty literature on Quality auditing in the Commercial Bank and low adoption rate of IFRS procedural among Nigerian Banks motive the study of an investigation into the Quality Audited Financial Statement of Commercial Banks. It is a process of systematically examination of a quality system carried out by an internal or external auditor or an audit team. It is an important part of organization's quality management system. Quality audits are typically performed at predefined time intervals and ensure that the institution has clearly defined internal system monitoring procedures linked to effective action. The Objectives of the study were to determine: if the organization complies with the defined quality system processes and the effect of quality audited financial statement in the Organization. Audit quality is often related to the competence and independence of auditors as being able to detect material misstatements and being prepared to issue appropriate audit reports to reflect their findings. This study aims at assessing the quality of audited financial statements of commercial bank in Nigeria, with a view to assessing the independence of an auditor and the level of compliance to audit guidelines and how those guidelines affect the quality of audited financial statements in commercial Banks in Nigeria. The study employs the uses both primary and secondary data Two research questions and hypotheses were formulated for the study. Correlation and causal comparative design with a population of 20 Commercial Banks in Anambra State, out of which five firms were selected using a purposive sampling technique. Data collected from reports and accounts of selected Banks were analysed using SPSS 20 (t-test and spearman's correlation). The findings are that Ouality Audited Financial Statement has a significant effect on the performance and profitability of Commercial Banks The study concludes that consistency and reliability can be absolutely achieved if external auditors are independently auditing financial statements of commercial Banks based purely on the established auditing standards and guidelines. The study recommends that audit committees of commercial Banks should be more strict in their investigations and should initiate moves for the suing of auditors where they are found wanting.

Keywords: Investigation, Audit quality, Financial statements, Commercial banks

The Effect of Applying Information Technology (IT) in an Organization: Focus on Accounting System in an Organization

¹Onyegbule Florence T., ²Ejezie Sabina C.U. & ³Maduabuchi Everistus Sopulu Department of Accountancy, Federal Polytechnic Oko, Anambra State

Abstract

he emergence of information technology in accounting is an innovative system. Nowadays, most business entities, Institutions are aided by their Accounting Information Systems in carrying out their operations. The Aim / Objective of this paper is to identify the benefits and the disadvantages of applying information technology (IT) on accounting systems of an organizations.. Survey of some of these benefits and disadvantages are applied in the study of some of organizations like Anamco Nigeria ltd., J.B. Matrix Nig. Ltd and Sunrise Flour Mill. It was found out that the biggest impact of applying IT is the ability of an organization to develop and use computerized systems to track and record financial transactions. IT networks and computer systems have also shortened the time needed by accountants to prepare and present financial information to management. This system also allows companies to create individual reports quickly and easily for management decision making. Other capabilities of computerized accounting systems are: Increased Functionality, Improved Accuracy, Faster Processing, and Better External Reporting. Finally, this paper also highlights on the disadvantages of applying information technology (IT) in accounting systems, like Hackers, Scammers, and Internet Fraudsters etc. And recommendations were made on how to overcome these Fraudsters of using information technology in accounting system.

Keywords: Information Technology (IT), Accounting, Accounting Systems, Internet Fraudsters

Note		