

CURRICULUM VITAE

Section A (Personal Data)

Name: Obigbemi Imoleayo Foyeke
Sex: Female
Date of Birth: 17th November, 1983
Nationality: Nigerian
Place of Birth: Ibadan, Oyo State
State: Kogi
Marital Status: Married
Number of Children: Three
Contact Address: Department of Accounting, Covenant University, Ota, Ogun State
Residential Address: Fela Area, Adebisi Bus Stop, Iyesi Ota, Ogun State
Telephone Numbers: 08035939951, 08098256457
Email Address: ayosalako2004@yahoo.com, imole.obigbemi@covenantunivesity.edu.ng

Section B. Educational History

Schools/Institution Attended

S/N	Degree Level	Type	Year	Grade	Institution
A	1 st Degree	B.Sc	2006	Second Class Upper	Covenant University
B	2 nd Degree	M.Sc	2008	PhD Grade	Covenant University
C	3rd Degree	Ph.D	Jan. 2015	Pass	Covenant University
C	Professional	ICAN	2011	ACA	Institute of Chartered Accountants of Nigeria (ICAN)
D	Next Education goal	Post	2015	Post Doc	

Teaching Quality

S/N		Name	From	To	Begin Status	End Status
1.	University	Covenant University, Ota Ogun State.	2007	Till date	G.A	LI
2.	National Youth Service Corp	Mount Carmel Christian School, Naraguta Avenue, Jos, Plateau State.	2006	2007	NYSC	
3.	Favourite teaching course and special topics	ACC 111: (Introduction to Financial Accounting- Cash Book & Bank Reconciliations Statement)	2007	Till date	G.A	L I
4.	Skills and Facilities	Proficiency in the use of computers, especially desktop publishing.	2000	Till date		

Scholarship - Publications

Book/Monograph:

Obigbemi Imoleayo Foyeke (2011) “Effective Pricing and the Profitability of Organisations: A Study of Small and Medium Enterprises in Nigeria” Lambert Publishers England ISBN: 9783845405575

Journals:

International Publications

1. Moses, C. L., Iyiola, O. O., Akinbode, M. O., Obigbemi, I.F., and Eke, O. P. (2015) “Women in Entrepreneurship in Nigeria-Policy Framework, Challenges and Remedies” KASAMERA Journal Vol. 43 (no 10)
2. Chinonye Love Moses, Akinbode Mosunmola and Obigbemi Imoleayo Foyeke (2015), “Indigeneous Financing; an Effective Strategy for Achieving the Entrepreneurial Objectives of SSEs ”, Journal of Entrepreneurship: Research & Practice, Vol. 2015 (2015), Article ID 615602, DOI: 10.5171/2015.615602. **Italy**
3. Oyewo, B. and Obigbemi, Imoleayo F and Uwuigbe , U. (2015) [*Should Integrated Reporting be incorporated in the Management Accounting Curriculum?*](#) International Journal of Education and Research, vol. 3(1), pp. 63-76 , 3 (1). pp. 63-76. **Italy**
4. Ojeka S. A., Iyoha F.O., and Obigbemi I.F. (2013). Audit committee characteristics and firm financial performance in Nigeria: An empirical analysis. *Journal of Accounting and Auditing: Research & Practice*. **USA**.
5. Obigbemi I.F (2013). Employee participation in budgeting and budgetary control: A tool for enhancing organizational performance. *Tactful Management*. Vol. 1, Issue 11. <http://tmgt.lsrj.in/UploadedArticles/60.pdf>. **India**.
6. Faboyede, S., Egbide B., and Obigbemi I.F. (2013). Financial intelligence and the quality of higher education in Africa. *African Research Review*. Vol 7 (3), Serial No. 30, July. **Ethiopia**.
7. Obigbemi I.F. (2012). The role of organisational performance on accruals management of manufacturing companies in Nigeria. *International Journal of Management and Strategy*. Vol. 3, Issue 4. http://www.facultyjournal.com/webmaster/upload/___INFORMED%20Article-Accruals.pdf.
8. Obigbemi I.F. (2011). The impact of product price changes on the profitability of SMEs in Nigeria. *International Journal of Research Commerce and Management*. Vol.1 Issue 1. <http://ijrcm.org.in/it/index.php>. **India**.
9. Obigbemi I. F. (2010). The impact of product price changes on the turnover of small and medium enterprises in Nigeria. *Broad Research in Accounting Negotiation and*

10. Obigbemi I. F. (2010). The role of competition on the pricing decision of an organisation and the attainment of the organisational objective. *Annals of the University of Petroşani, Economics, Petrosanni.* 10(1), 2010, 229-248.
<http://www.upet.ro/en/anale/economie/pdf/20100124.pdf>. **Petrosanni, Romania.**

Local Publications

1. Faboyede, S., Fakile S., and Obigbemi I.F. (2013). Desperation for political offices in Nigeria: A forensic accounting recipe. *Adamawa State University Journal of Accounting Research (AJAR) Adamawa State.* Vol 1, No. 2. **Adamawa, Nigeria**
2. Chinonye O. and Obigbemi I.F. (2010). Evaluation of the factors that impede women entrepreneurs' full participation in industrialization in Nigeria. *Lapai Journal of Management Science, Niger.* Vol. 1, No. 1. **Niger, Nigeria**
3. Chinonye O., Efobi U. and Salako I.F. (2009). Effect of entrepreneurship education on student's entrepreneurial actions: A study of Covenant University and Babcock University Students, Ogun State. *Nigerian Accounting Horizon, Unijos.* Vol. 2. No. 2. **Jos, Nigeria**
4. Efobi U.R. and Salako I.F. (2008). Financial reporting harmonization and the capital market: A tool for achieving vision 2020. *Lagos Journal of Banking, Finance & Economic Issues; Lagos.* Vol. 2, No. 2, pp 191-207. **Lagos, Nigeria.**

Acceptances/In Press

1. Obigbemi I.F., Omolehinwa E.O., Mukoro D.O., and Obamiro J. K. (2016). Corporate governance a tool for curbing earnings management practices in nigeria: preparers perspective. *Mediterranean journal of social sciences*
2. Obigbemi I.F., Mukoro D.O., Adetula D. T. and Owolabi F. (2013). Corporate governance mechanisms and the financial performance of Nigerian companies. *Journal of South African Business Research.*
3. Adetula D. T., Obigbemi I.F. and Owolabi F. (2013). Relationship between accounting numbers and stock prices in the Nigerian stock market. *Journal of Financial Studies & Research.*

Conference Proceeding

1. Obigbemi, I.F. (2010), "The impact of product price changes on the profitability of SMEs in Nigeria". Peer Reviewed Proceedings of the 11th Annual Conference: Moving Africa towards Sustainable Growth & Technological Development. 2010.
<http://www.iaabd.org/pdf/2010peerReviewed.pdf>.
2. Adetula, D. T., Obigbemi, I. F., and Owolabi, F. (2013). Relationship between Accounting Numbers and Stock Prices in the Nigerian Stock Market. *22nd Conference Proceedings.* Rome: IBIMA.

3. Obigbemi, I. F., Iyoha, F. O., and Ojeka, S. A. (2013). The Effect of Firm Size and Financial Performance on the Corporate Governance Disclosure Practices of Nigerian Companies. *22nd Conference*. Rome: IBIMA.
4. Obigbemi, I. F., Mukoro, D. O., Adetula, D. T., and Owolabi, F. (2013). Corporate Governance Mechanisms and the Financial Performance of Nigerian Companies. *22nd Conference Proceedings*. Rome: IBIMA.
5. Ojeka, S. A., Iyoha, F. O., and Obigbemi, I. F. (2013). Audit committee characteristics and firm financial performance in Nigeria: An empirical analysis. *22nd Conference Proceedings*. Rome: IBIMA.
6. Oyewo, B., Obigbemi, I.F. & Uwuigbe, U. (2014). Should integrated reporting be incorporated in the management accounting curriculum? 6th International Conference on Education and New Learning Technologies. Barcelona - 7th - 9th of July 2014.
7. Moses, C.L., Akinbode, M. & Obigbemi, I. (2014). Esusu as an effective strategy for achieving the entrepreneurial objectives of SSEs: An exploratory study of entrepreneurs in Ado-Odo Otta, Ogun State, Nigeria. 23rd Conference Proceedings. International Business Information Management Conference (23rd IBIMA) Spain.

Peer Recognition

Conferences attended with papers presented:

International Academy of African Business & Development (IAABD) 11th Annual Conference: Moving Africa towards Sustainable Growth & Technological Development. 2010, held at Peninsular Resort Limited Lekki, Lagos. May 18-23, 2010.

Obigbemi I.F. (2010), "The impact of product price changes on the profitability of SMEs in Nigeria". Peer Reviewed Proceedings of the 11th Annual Conference: Moving Africa towards Sustainable Growth & Technological Development. 2010. <http://www.iaabd.org/pdf/2010peerReviewed.pdf>.

22nd International Business Information Management Association Conference (22nd IBIMA) on 13-14 November, 2013 in Rome, Italy.

Adetula, D. T., Obigbemi, I. F., and Owolabi, F. (2013). Relationship between Accounting Numbers and Stock Prices in the Nigerian Stock Market. *22nd Conference Proceedings*. Rome: IBIMA.

Obigbemi, I. F., Iyoha, F. O., and Ojeka, S. A. (2013). The Effect of Firm Size and Financial Performance on the Corporate Governance Disclosure Practices of Nigerian Companies. *22nd Conference*. Rome: IBIMA.

Obigbemi, I. F., Mukoro, D. O., Adetula, D. T., and Owolabi, F. (2013). Corporate Governance Mechanisms and the Financial Performance of Nigerian Companies. *22nd Conference Proceedings*. Rome: IBIMA.

Ojeka, S. A., Iyoha, F. O., and Obigbemi, I. F. (2013). Audit committee characteristics and firm financial performance in Nigeria: An empirical analysis. *22nd Conference Proceedings*. Rome: IBIMA.

23rd International Business Information Management Conference (23rd IBIMA) on 13-14 May 2014 in Valencia, Spain

Moses, C.L., Akinbode, M. & Obigbemi, I. (2014). Esusu as an effective strategy for achieving the entrepreneurial objectives of SSEs: An exploratory study of entrepreneurs in Ado-Odo Otta, Ogun State, Nigeria.

6th International Conference on Education and New Learning Technologies Barcelona - 7th - 9th of July 2014.

Oyewo, B., Obigbemi, I.F. & Uwuigbe, U. (2014). Should integrated reporting be incorporated in the management accounting curriculum? 6th International Conference on Education and New Learning Technologies. Barcelona - 7th - 9th of July 2014

Current Research: Research work on “Corporate Governance and Earnings Management practices

SYNOPSIS OF PUBLICATIONS

S/N	Article	Abstract	Author(s)	Outlet
1	“Financial Reporting Harmonization and the Capital Market: A Tool for Achieving Vision 2020.	<p>Vision 2020, a corporate Nigerian goal that demands a synergetic effort from different sectors of the economy in its achievement with the capital market as one of those several sectors with a crucial part to play in the achievement of the goal. This paper aims at carrying out a theoretical study on the diversity that exist in financial reporting, the reasons for the diversity and the role which harmonization of financial reporting diversity will play in attracting more investors to trade in the Nigerian stock exchange and how the vision 2020 can be achieved through this. Several recommendations for policy implementation were made, which includes the preparation and amendment of the Nigerian accounting standard to be in line with the international requirement and inculcate trend in the international arena when preparing their standards and guidelines.</p> <p>Key words: Financial Report Diversity, Harmonization of Financial Report, Capital Market and Vision 2020</p>	<p>Efobi U.R.</p> <p>Salako I.F.</p>	<p>Journal: Lagos Journal of Banking, Finance & Economic Issues; Lagos.</p> <p>Vol. 2, No. 2,</p> <p>Date of Publication: 2008</p>
2	“Effect of Entrepreneurship Education on Student’s Entrepreneurial Actions: A study of Covenant University and Babcock University Students, Ogun State”.	<p>The importance of entrepreneurship in the areas of poverty alleviation, wealth creation, job creation and economic vitality has resulted in the introduction of entrepreneurship as a compulsory course in Nigerian universities. The purpose is to transfer entrepreneurial knowledge and skills to youths for self reliance and job creation among others. In this paper, a study of the effect of Entrepreneurship education on students’ entrepreneurial actions was carried out using students from Covenant University and Babcock University, both in Ogun State of Nigeria. Primary and secondary sources were used in collecting the data required. It was discovered that positive relationship exists between entrepreneurial education and entrepreneurial action. We therefore recommend that it is not enough to teach entrepreneurship as a course to students, they should be given the opportunity to practice what they are being taught while they are still in school.</p> <p>Key Words: Entrepreneurship, Entrepreneurial Education and Entrepreneurial Actions.</p>	<p>Chinonye O., Efobi U.</p> <p>Salako I.F.</p>	<p>Journal: Nigerian Accounting Horizon. Unijos. Vol. 2. No. 2.</p> <p>Date of Publication: 2009</p>
3	“Evaluation of the Factors that Impede Women Entrepreneurs’ full participation in Industrialization in Nigeria”	<p>Entrepreneurship offers tremendous opportunities for women across the world by opening doors to greater self-sufficiency, self-esteem, education, and skills required for industrialization. Hence, women are changing the face of business ownership both locally and internationally. Their involvement in industrialization is becoming significant especially in the area of entrepreneurship. However, their active participation in industrialization in Nigeria has been militated by several factors. This paper is therefore aimed at evaluating these factors so as to proffer possible solutions that will enhance women entrepreneurs’ participation in industrialization in Nigeria. Both primary and secondary sources were used in gathering the data required for the paper. The study surveyed four hundred and fifty (450) women entrepreneurs from three states (Lagos, Ogun and Oyo) in the South-West Nigeria. Questionnaire as the research instrument was administered to the respondents who were randomly selected from the</p>	<p>Chinonye O. & Obigbemi I.F.</p>	<p>Journal: Lapai Journal of Management Science. Niger</p> <p>Vol. 1, No. 1.</p> <p>Date of Publication: (2010)</p>

		<p>registered list of women entrepreneurs obtained from NACIMMA and some of the Local Government Areas of these States. The findings revealed that among other factors, financial factor and government regulatory policies were identified as the major factors that impede women's full participation in Nigerian industrialization. Based on these findings, the study recommends that the government, NGOs and international agencies should be committed to the cause of strengthening and encouraging Nigerian women entrepreneurs so as to enhance their active participation in industrialization.</p> <p>Keywords: Entrepreneurship, Women Entrepreneurs, Militating Factors, Industrialization</p>		
4	The role of competition on the pricing decision of an organisation and the attainment of the organisational objective	<p>Pricing decision has been a crucial decision made by all business enterprises at all levels and has posed a great challenge for Small and Medium Enterprises in Nigeria. This research work treats the role of competition on the pricing decision of an organisation and the attainment of the Organisational Objective, a study of SMEs in Nigeria. The methodology adopted was the survey and empirical approach, with the administration of questionnaires to some SMEs in Nigeria, evaluating the effect competition has on pricing decision (change in product price) and its overall effect on the attainment of organizational objective (profitability). Primary and secondary sources were used in collecting data. It was discovered that competition plays a major role in pricing decision and that there is a relationship between pricing decision and the attainment of organizational objective. Recommendations were made for the close monitoring of SMEs and that SMEs should employ the service of price experts when making pricing decisions.</p> <p>KEY WORDS: competition, pricing decision, profitability, organisational objective</p> <p>JEL CLASSIFICATION: D40, L11, L53</p>	Obigbemi I.F.	<p>Journal: Petrosanni. <i>Annals of the University of Petroşani, Economics</i>, 10(1), 2010, 229-248.</p> <p>http://www.upet.ro/en/ana/economie/pdf/20100124.pdf</p> <p>Date of Publication: (2010)</p>
5	The Impact of Product Price Changes on the Turnover of Small and Medium Enterprises in Nigeria.	<p>Pricing decision has been a crucial decision made by all business enterprises at all levels and has posed a great challenge for Small and Medium Enterprises in Nigeria. This research work treats the impact of change in price on the sales turnover of organizations, a study of SMEs in Nigeria. The methodology adopted was the survey and empirical approach, with the administration of questionnaires to some SMEs in Nigeria, evaluating the effect change in product price has on turnover. Primary and secondary sources were used to in collecting data. It was discovered that there is a relationship between change in cost of sales and turnover. Recommendations were made for the close monitoring of SMEs and that SMEs should employ the service of price experts when making pricing decisions.</p> <p>Keywords: Price Changes, Turnover, Small and Medium Enterprises.</p>	Obigbemi, I.F.	<p>Journal: Broad Research in Accounting Negotiation and Distribution, ISSN 2067-8177, Volume 1, Issue 1, pp 60-79.</p> <p>http://www.edusoft.ro/brain/index.php/brand/article/viewFile/81/185.</p> <p>Date of Publication: (2010)</p>
6	The Impact of Product Price Changes on the Profitability of SMEs in Nigeria	<p>The research work treats the impact of pricing on the profitability of organisations, a study of SMEs in Nigeria. The methodology adopted was the survey and empirical approach, with the administration of questionnaire to some SMEs in Nigeria, the financial report of a major sample company was also evaluated to measure the significant impact of pricing on profitability. The Pearson Correlation Coefficient statistical tool, the student t-test as well as the accounting financial ratios were used to measure the impact of change in price on the the profitability of the sampled company. The work found that there is a relationship between effective pricing and profitability and that any significant change in the price of a product will have its own effect on the turnover as well as the profit of the organisation. Recommendations were made for the close monitoring of SMEs and that SMEs should employ the service of price experts when making pricing decisions.</p> <p>Keywords: Product, SME, Price, Financial, Profitability.</p>	Obigbemi, I.F.	<p>Journal: International Journal of Research in Commerce and Management (IJRCM) Vol.1 Issue 1.</p> <p>http://ijrcm.org.in/it/index.php.</p> <p>Date of Publication: (2011)</p>
7	The Role of	In the past decade, there have been several cases of	Obigbemi, I.F.	International Journal of

	Organisational Performance on Accruals Management of Manufacturing Companies in Nigeria	accounting scandals, some of which have been attributed to accrual management. This study examined the relationship between organizational performance and accrual management in a bid to find a means of control for accrual management. The research was carried out using annual reports of selected manufacturing companies in Nigeria. The study tested the effect of financial performance, product market performance and total shareholder return on accrual management individually using Return On Capital Employed, Sales and Earnings Per Share as proxies respectively. The data gathered from the annual reports was analyzed using the regression method of analyses and the hypotheses were tested with the Ordinary Least Square values of the analysis. It was discovered that financial performance has a negative but insignificant relationship with accrual management, product market performance had a positive and significant relationship with accrual management and total shareholder return had a positive but insignificant relationship with accrual management. These results are of relevance to the organization in placing checks and balances in the necessary areas and segments of the organization. Recommendations were made for all stakeholders in organizations to give adequate attention to accruals management in the organization of concern to them.		Management Strategy Vol. 3, Issue 4. http://www.facultyjournal.com/currentissues.php Date of Publication: (2012)
8	Financial Intelligence and the Quality of Higher Education in Africa	Improving the curriculum development in private Universities in Africa from time to time is a task that is very essential to achieving effectiveness, efficiency, and relevance in the higher education system. Financial Intelligence is one of the five components of a twenty first century education, the kind of education that actually delivers the financial and wealth building results that people deserve. Unfortunately, a 21st century education is not something that is currently obtainable in the traditional school system in Africa, requiring instead that students go out and seek it on their own. This paper using the explorative methodology, establishes that without financial intelligence, graduates from African private higher education schools will be forced to follow the road of financial disaster, ruin, and anti-excellence, which most people travelled. It therefore recommends among others that financial intelligence be integrated into the curriculum of African Universities to enable students know the how of making money work for them rather than simply work for money. Keywords: Financial Intelligence, Quality, Higher Education, Africa	Faboyede, S., Egbide B., & Obigbemi I.F.	African Research Review. Vol 7 (3), Serial No. 30, July Date of Publication: (2013)
9	Desperation for Political Offices in Nigeria: A Forensic Accounting Recipe	Nigeria, which is a developing country, runs the most expensive legislature in the world. Its National Assembly is the world's biggest democracy cost centre. The current emolument structure of the political office holders in Nigeria has since implementation thrown up hues and cries in the polity because the emoluments, when compared with the salary structure of federal or state civil servants, shows a disparity which gives an insight into the desperation for political offices in the country. This research employs the secondary data approach to explore the implications and concerns this phenomenon portends for good governance, transparency, equity, and sustainable development. The study finds that the bias emolument, which shows a 150 percent increase over year 2000 recommendations, taunts Nigeria with dangerous socio-economic consequences. It presents the emerging discipline of forensic accounting which is the application of accounting, auditing and investigative techniques to legal issues as the way out of this leadership quagmire by recommending a strong political resolve towards the promotion of forensic accounting techniques to solving corruption and development related problems.	Faboyede, S., Fakile S., & Obigbemi I.F.	ADSU Journal of Accounting Research (AJAR) Vol 1, No. 2 Adamawa State. Date of Publication: (2013)
10	Employee participation in Budgeting and budgetary control: A	Organizational performance is a major issue of concern to stakeholders in any business. Stakeholders are of keen interest on the positive performance of the business enterprise they have interest in. Boosting	Obigbemi, I.F.	Tactful Management Vol. 1, Issue 11. Date of Publication: (2013)

	tool for enhancing organizational performance	performance however does not start during regular activities of the organization, but before the regular activities commence through budgeting and during the regular business activities of the organization towards the attainment of the organizational objectives. This research dealt with the impact of employee participation in budgeting as well as the adoption of effective budgetary control in the improvement of organizational performance of medium and large scale enterprises in Nigeria. The data used for this research was collected through the administration of research questionnaire to employees of medium and large scale enterprises in Nigeria. The research hypotheses were tested using regression analysis and correlation. At the end of the research, it was found out that employee participation and in budgeting as well as effective budgetary control are essential tools for the enhancement of organizational performance. The research therefore recommends that medium and large scale companies should adopt the bottom up budgeting system by allowing employees participate in budget formation, as well as the use of periodic budgetary control method.		
11	International Academy of African Business & Development (IAABD)	The Impact of Product Price Changes on the Profitability of SMEs in Nigeria.	Obigbemi, I.F.	Conference attended with paper presented: 11th Annual Conference: Moving Africa towards Sustainable Growth & Technological Development. 2010, held at Peninsular Resort Limited Lekki, Lagos. May 18-23, 2010. http://www.iaabd.org/pdf/2010peerReviewed.pdf Date of Publication: (2013)
12	International Business Information Management Association (IBIMA)	The Effect of Firm Size and Financial Performance on the Corporate Governance Disclosure Practices of Nigerian Companies. Abstract Corporate governance disclosure is a voluntary requirement for companies in Nigeria. Some companies have disclosed their level of adherence under a separate heading in the published financial reports of the company, while some do not report and some partly disclose their level of adherence. What factors could therefore be responsible for the voluntary disclosure of corporate governance practices in the company? Is voluntary disclosure as a result of performance or size? This study therefore evaluates the role of financial performance and firm size in the voluntary disclosure of Nigerian companies. Using the financial data of 137 companies both from the financial and the non financial sectors of the economy, this study uses the weighted logistic regression method of analyses to evaluate the type of relationship that exists between corporate governance voluntary disclosure practices of companies in Nigeria with size and financial performance. The study reveals that there is a significant positive relationship between firm financial performance and corporate governance voluntary disclosure. It also revealed that there is a significant positive relationship between firm size and corporate governance voluntary disclosure. It was therefore recommended that regulators should put in measures to ensure that all companies operating in Nigeria are mandated to disclose the corporate governance information in a separate section of the annual report, alongside all other information. Keywords: Corporate Governance, Voluntary Disclosure, Firm Size, Firm Performance	Obigbemi, I. F., Iyoha, F. O., & Ojeka, S. A.	22nd International Business Information Management Association Conference (22nd IBIMA)13-14 November, 2013 in Rome, Italy. Date of Publication: (2013)
13	International Business Information Management Association	Corporate Governance Mechanisms and the Financial Performance of Nigerian Companies Abstract All business organizations have vision, mission and organisational objectives. Which is geared towards	Obigbemi, I. F., Mukoro, D. O., Adetula, D. T., & Owolabi, F.	22nd International Business Information Management Association Conference (22nd IBIMA)13-14

		<p>improved performance and survival thus forming the driving force behind the decisions made by its management team. The organizational objectives of the company is what determines the type of structure the company puts in place in an attempt to achieve the set objectives. Corporate governance has been acclaimed to be a major tool for enhancing corporate image, reduce miss-appropriation of fund, attract investors as well as improve the performance of the company. This study however examines the role of corporate governance mechanisms on the financial performance of listed companies in Nigeria. Using return on asset (ROA) as a proxy for financial performance, the weighted fixed effect regression method of analysis was used to determine the type of relationship that exists between the corporate governance variables and financial performance of Nigerian companies. The study found that there is a significant positive relationship between board composition and management ownership with financial performance of Nigerian companies. There is a significant negative relationship between audit committee size, block ownership and duality of chairman and ceo position with financial performance of Nigerian companies. This study therefore recommends that regulators of business entities in Nigeria should consider the corporate governance variables and their impact on the financial performance of listed companies in Nigeria as the businesses are major instruments for improving economic development and attracting foreign investment.</p> <p>Keywords: Financial Performance, Corporate Governance Mechanisms, Nigerian Companies</p>		<p>November, 2013 in Rome, Italy. Date of Publication: (2013)</p>
14	International Business Information Management Association	<p>Audit Committee Characteristics and Firm Financial Performance in Nigeria: An Empirical Analysis Abstract Audit Committee plays a crucial role in protecting the interests of shareholders and other stakeholders. This research study explores the relationship between audit committee characteristics and firm's performance using four characteristics: independence, financial expertise, size and meetings of the audit committee. The performance measures were Return on Equity (ROE), Return on Asset (ROA) and Return on Capital Employed (ROCE). Twenty- five (25) manufacturing firms were selected and from which data were collected for the period (2004-2011). Empirical analysis was carried out using regression and correlation. The result of the analysis showed a positive significant relationship between independence and financial expertise of the audit committee and ROA, ROE and ROCE. However, the size and meetings of audit committee showed no significant relationship with all performance variables. This study therefore recommends that the audit committee should be made more effective by ensuring that members are made up of independent non-executive directors and also ensure that more members with financial expertise especially accounting expertise be drafted into the audit committee and lastly ensure that audit committee meetings are tailored towards relevant issues that enhance financial performance of the firm.</p> <p>Keywords: Audit Committee Characteristics, Financial Performance, Nigeria JEL Classifications: M40; M41; M42</p>	Ojeka, S. A., Iyoha, F. O., & Obigbemi, I. F.	<p>22nd International Business Information Management Association Conference (22nd IBIMA)13-14 November, 2013 in Rome, Italy. Date of Publication: (2013)</p>
15	International Business Information Management Association	<p>Relationship between Accounting Numbers and Stock Prices in the Nigerian Stock Market Abstract: This work investigates the value relevance of accounting data in the Nigerian stock market, with a view to determining whether accounting information has the ability to capture data that affect share prices of firms listed on the Nigerian Stock Exchange (NSE). Piece of accounting data is termed value relevant if it is significantly related to the dependent variable, which may be expressed by the stock price. The methods used for gauging information contents of various accounting</p>	Adetula, D. T., Obigbemi, I. F., & Owolabi, F.	<p>22nd International Business Information Management Association Conference (22nd IBIMA)13-14 November, 2013 in Rome, Italy. Date of Publication: (2013)</p>

		<p>numbers were Ordinary Least Squared (OLS), Random Effects Model (REM), and Fixed Effects Model (FEM). The findings show that there is a significant relationship between accounting information and share prices of companies listed on the NSE. Dividends are the most widely used accounting information for investment decisions in Nigeria, followed by earnings and net book value. The study therefore recommends that the firms should improve the quality of earnings as manipulated earnings (of which dividends are sub-sets) have large effects on share prices. The paper also recommends that all companies listed on Nigerian Stock Exchange should prepare Simplified Investor's Summary Accounts (SISA) with emphases on the most widely used accounting information along the required mandatory detailed financial statements to suit Nigerian peculiarities.</p> <p>Key Words: Value Relevance, Nigerian Stock Exchange, Accounting Information, Investor Perception, Financial Statement.</p>		
16	EDULEARN	<p>Integrated reporting is a new concept which advocates for the preparation of separate reports that communicate the impact, value-creation process, and linkage of performances with strategies of organisations. In recognition of the growing need for integrated reporting, the Chartered Institute of Management Accountants (CIMA-UK) recently included integrated reporting in the revised syllabus for 2015. This is not unconnected to the backdrop that different issues of strategic importance in accounting have found their way to the management accounting curriculum, to ensure the subject remains externally-oriented, forward-looking, and societally-relevant. With the knowledge that management accounting is a course undertaken in academic and professional accounting programmes, the study examines whether integrated reporting should be incorporated in the management accounting curriculum. Using questionnaire as the research instrument, we surveyed the views of accountants across seven sectors in Nigeria— the Academics, Audit/Consulting, Financial service, Oil & Gas, Telecommunications, Manufacturing, and Public sector. It was hypothesized that the competence required for preparing integrated reports significantly justifies the need to incorporate integrated reporting in accounting curriculum. Data analyses triangulation, with the combination of statistics such as mean, standard deviation, percentage analysis, cross-tabulation, partial correlation and Kruskal Wallis test at 5% significance level, establish the existence of a consensus, among respondents, on the need to inculcate integrated reporting in the management accounting curriculum. We recommend that management accounting curriculum should be updated with integrated reporting, as this move is expected to, not only raise awareness level for the concept, but also equip accountants with the competence required for preparing integrated reports, thereby preparing them early for the emerging task of integrated reporting.</p> <p>Keywords: Balanced score card, curriculum, integrated reporting, management accounting, strategy.</p>	Oyewo, J, Obigbemi I.F. & Uwuigbe U.	6th International Conference on Education and New Learning Technologies Barcelona - 7th - 9th of July 2014