



***1st FMS International Conference 2021***



**ALEX EKWUEME FEDERAL UNIVERSITY NDUFU-ALIKE  
[AE-FUNAI]**

**EBONYI STATE, NIGERIA**

## **Faculty of Management Sciences (FMS)**

***FMS 1<sup>st</sup> International Conference 2021***

***Theme***

**"SDGs and COVID-19: Mainstreaming  
Resilient and Sustainable Economic  
Transformation in Africa"**

**13<sup>th</sup>-15<sup>th</sup> October 2021 @ Theatre Arts Auditorium, AE-FUNAI**

***Time: Pre-conference: 11:00 am (13<sup>th</sup> October, 2021) Other Days: 9:00 am Daily***



# BOOK OF ABSTRACTS



## **TRACK 1: ENTERPRISE/ENTREPRENEURSHIP**

**Chair:** Ass. Prof Benedette N. Okezie **Rap.:** Dr. Hyginus Nwosu

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### **Effect of Coronavirus Disease 2019 on the Performance of Small Businesses in Kasuwar Kurmi, Kano State, Nigeria**

Paper ID: FMS2021/035

by

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**Abstract:** Small businesses are expected to improve the general wellbeing of their customers but Coronavirus disease 2019 (COVID-19) has affected the general wellbeing of their customers in kasuwar kurmi. This has led to sudden rise in the prices of commodities due to an increase in the demand. The objective of the study is to investigate the effect of COVID-19 on performance of small businesses in kasuwar kurmi, Kano. The study used survey method, data for the work were obtained electronically on google forms using a 5-point Likert scale questionnaire and analyze using descriptive statistics and chi square was used to test the hypotheses. A population of 6000 small businesses and a sample of 375 respondents were drawn using Yamane's (1967) simplified formulae. The findings showed that total lockdown, customer perception on Covid-19 and lack of convenient and efficient services during Covid-19 pandemic has destabilized the performance of small businesses and the general well-being of their customers in kasuwar kurmi, Kano to a very large extent as governments instituted lock-down measures and banned public gatherings. The study concludes that coronavirus pandemic affects the performance of small businesses in kasuwar kurmi, Kano. In light of these, the study recommends that governments should not contemplate of another total lockdown but improve on the awareness campaign to educate the public on coronavirus pandemic and provide the basic aids to curtail the virus. Small business owners should improve on their operational structure to address customer perception on Covid-19 and modify their



survival strategy to diversify their products during and after Covid-19 pandemic. A holistic digital framework and online platforms should be used for convenient and efficient services during Covid-19 pandemic.

**Keywords:** coronavirus disease 2019, customers, performance, small-business, lock-down.

## **Covid-19 and Challenges of Small-Scale Enterprises in Nigeria: A Review**

Paper ID: FMS2021/004

by

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**Abstract:** This paper reviews the impact of COVID-19 pandemic on small and medium scale enterprises (SMEs) in Nigeria. The outbreak of COVID-19 and the resultant lockdown damaged the planned operations of SMEs in Nigeria. Affected by supply chain blocks, labor shortages, and downward trends in demand, 80 percent of SMEs temporarily suspended operations. Social-distancing, movement restrictions and economic-driven demand shifts from COVID-19 greatly affected many entrepreneurial ventures. At the end of the 4<sup>th</sup> week, (21<sup>st</sup> March, 2020) 25 cases; 19, 2, 1 and 3 were reported in Lagos, Ogun, Ekiti and FCT respectively. Reports indicate that 76% of these cases originated from travelers, 20% through close contacts with the patients while 4% had untraced information. Infected population increased to 541as at the end of the 8<sup>th</sup> week representing 2064% increase with 34% originating from travelers, 37% through close contacts with the patients and 29% untraced information. Many firms, particularly small-scale enterprises engaged at partial capacity, mostly due to inadequate demand occasioned by total lockdown. The drop in active business during Covid-19 remains the largest on record, and losses to business activities were felt across nearly all enterprises, industries and multinational corporations. In Nigeria and most other countries, imposition of restriction caused huge losses to educational and religious organizations as well. African-American businesses were greatly affected, experiencing a 41% drop in business activities. Female entrepreneurs, disproportionately, equally felt the impact with 25% drop in business operations. The continued losses in May through June, and limited rebounds thereafter were noticed across all enterprises, industries and multi-national corporations. The number of active entrepreneurs remained low as the severity of the pandemic lasted. Most organizations are still yet to recover from these early-stage losses and these have implications for enterprise continued growth.

**Key words:** Covid-19, Small Scale Enterprises, Pandemic, Nigeria



**The Effect of Succession Planning on Performance and Sustainability of Family Business: (A Study of some Selected Enterprises in Enugu Metropolis)**

Paper ID: FMS2021/005

By

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**Abstract:** The study was undertaken to examine the effect of succession planning practices on the family businesses in Enugu state with special focus on the sustainability and performances of family own business. Samples of 60 participants were employed for the study selected from private enterprises in Enugu Metropolis, and data was collated and analyzed using descriptive statistics. Findings were that succession planning practices has effect on the sustainability of family businesses in Enugu state. However, the study also realized that succession planning practices does not have effect on the performance of family own businesses in Enugu state, Nigeria. The study concludes that succession planning is critical to ensuring the continuity of any family-owned business and an effectively and well-developed succession planning policy provides firms smooth transition in management and ownership. Again, as family businesses are critical to economic growth and wealth creation, founders and promoters of family businesses should note that poor succession planning policy places large number of family businesses at undue risks and invariably will have serious negative impact on the economy. In view of the above, the study recommended that family business founders should lay more emphasis on succession planning in order to reap the gains that comes with effective succession planning practices in enterprises. Again, there should always be an enlightenment programmes which should be organized by corporate Affairs Commission from time to time for founders and promoters of family businesses especially during registration of the business on the importance of succession policy and the importance of family business to economic growth and national development. This will ensure sustainability of family business in Nigeria.

**Keywords:** Succession Planning, Performance and Sustainability of family business



## **SDGS And Covid-19: Pivotal Roles of Entrepreneurship in Africa's Resilient and Sustainable Economic Transformation and the Fight against Terrorism**

Paper ID: FMS2021/010

by

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**Abstract:** In recent decades now, Entrepreneurship has been at the fore of the quest for the development of the economy of nations and is exerting its dominance in the sustainable development goals (SDGs) of various nations. There has also been observable wave of interest on the role of entrepreneurship in the holistic growth and development of the economies of nations. The crux of this paper is a clarion call for a paradigm shift, especially Africa, from abject poverty, high level youth unemployment and terrorism towards higher value-added activities that will provide quality employment opportunities, realistic poverty eradication and sustained overall growth. In pursuit of the SDGs of Africa, particular attention is given to what entrepreneurship is perceived to be and its potentials in unleashing the desired sustainable development goals (SDGs) in Africa in the face of the COVID-19 pandemic. The paper adopted a conceptual approach, and data for the work were derived from secondary sources, while content analysis approach was utilized for analysis. A major finding of the paper is that entrepreneurship is a major key to enhancing the SDGs and mainstreaming resilient and sustainable economic transformation, growth and economic transformation of Africa and winning the war against terrorism across the continent in the face of the ravaging COVID-19 PANDEMIC. It also recommends that developing economies should dismantle constraints and adopt the policy environment required to develop the necessary infrastructure for connecting markets in a sustainable way through aggressive, dedicated and focused entrepreneurship development. The paper concludes with a future research agenda.

**Keywords:** SDGs and COVID-19, Entrepreneurship, Economic Transformation, Poverty reduction, Job creation.



## **Effect of Labour Turnover on Small and Medium Scale Enterprise in Abakaliki Metropolis**

Paper ID: FMS2021/017

by

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**Abstract:** This study examined the effect of labour turnover on selected small and medium scale business in Enugu, Ebonyi State, Employee turnover has raised quite a number of concerns in industries as a result of its effect on the survival, growth and general performance of SMEs. It is a known fact that employees are important stakeholders in the firm, but unfortunately most of the employees leave for other organizations after limited resources have been used in recruiting, training and developing them. Labour turnover has drained limited resources of small and medium sized firms as the services of the lost employees are no longer available to be utilized by the firm. A survey method was adopted with questionnaire designed in 5- point Likert scale to collect data from the 5 selected SMEs. The population comprises of the staff of the various firms in the studied area. The sample size for the study was 136 staff out of 205 population of staff from the 5 selected SMEs using Taro Yamane formula. A Linear Regression technique was adopted to test for the hypotheses. The results showed that labour turnover has a significant effect on the survival of small and medium scale enterprises, it was positive on the increase in quantity produced and increase in market share of the selected SMEs. The result showed that the frequent changes in employees resulted in low quantity of production, cost of training new employees increased the cost of production, poor management skills affected negatively market share of small scale businesses and majority of the employees were discouraged and it led to poor performance. Based on the key findings, the study recommended that better motivational schemes should be put in place like none financial incentives (best worker of the month picture on the front office) to encourage employees efforts and make workplace enticing. Promotion should be given to deserving workers as when due. Workers should be involved in decision making to enable them enjoy the feeling of ownership Any worker with innovations to improve the quality and quantity of products and increase sales should be rewarded handsomely Also government could assist by establishing a well-funded National credit guarantee fund that will act as buffer for credit facilities from banks and other financial institutions.

**KEYWORD:** Labour Turnover, SMES Survival and Growth, Performance



## **Entrepreneurial Competitive Intelligence and Performance of Manufacturing Organization in the Post Covid-19 Era (A Case of Innoson Technical and Industrial Company Limited)**

Paper ID: FMS2021/022

by

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**Abstract:** This study was set generally to investigate the entrepreneur's competitive intelligence and performance of INNOSON technical and industrial company limited in post covid-19 era. The study was guided by three specific objectives which were consistent with the research questions and hypotheses. Literatures were reviewed thematically. The design for the study was the survey research. The data used in the study were generated from primary and secondary sources while the study covered a population that consists of selected 140 members of staff from INNOSON technical and industrial company limited, Emene, Enugu State. The study used purposive sampling technique to pick 104 staff who served as the respondents. The questionnaire was subjected to face and content validation and its reliability determined using the Cronbach Alpha which yielded an index of .89 or 89%. The statistical tool used for data analysis in this study is simple regression with the aid of 23.0 versions of Statistical Package for Social Sciences software (SPSS). The study revealed from the hypotheses tested that innovation intelligence, marketing intelligence and strategic intelligence has strong effects on performance at INNOSON limited through their effects on cost leadership, growth and adaptability of the organisation. From the results obtained, the study concluded that competitive intelligence is a key driver of the performance of manufacturing organisations. In line with the findings and conclusion, it was recommended that organisations should develop the culture of innovation through adequate investment in research and development as well as rewarding creative and intelligent employees; this will consequently arm the organization with cost leadership. Forward thinking organisations who seek growth must develop a robust system of collecting and analyzing data from their market and information gotten must be used in the decision-making processes of the organization especially as it affects strategy formulation and implementation

**Keywords:** Adaptability, Cost Leadership, Growth, Market, Innovation, Strategic Intelligence





**Entrepreneurial Eco-System Support on firms' Employment Creation:  
Focusing on Revolutionary END-SARS Protest in Nigeria**

Paper ID: FMS2021/002

by

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**Abstract:** The paper examined the entrepreneurial ecosystem to determine their role in employment creation of the youth demand of the ENDSARS protest focusing on small and medium manufacturing enterprises in Nigeria. The basic objective of the study was to determine the extent to which different dimensions of the entrepreneurial ecosystem operationalized as (regulations and policy, finance-institutions, business supportive, university institution, infrastructure and cultural framework) supports SMMEs to contribute to youth employment as demands by the revolutionary ENDSARS protest in Nigeria. The cross-sectional survey design was adopted for the study. The respondents are the owners of registered Small and Medium Manufacturing Enterprises (SMMEs) which has a population of 13,988. A formula was used to select 400 sample sizes. Sampling techniques involves a simple random method which conveniently distributed in the 36 states including the federal capital territory Abuja. The data collection involves the adopted primary instrument of the questionnaire, from the 400 distributed questionnaire, 279 was used for the analysis. The collected data was analysed through linear regression. The result proves a low significance. The study finds that EES contributions to SMMEs youth employment creation are significantly low. This confirms the previous founding. The study, therefore, suggests that the entire actors in the Nigeria EES concentrate on policies and support that will enable firms to create employment for the youth as demand by the revolutionary ENDSAR protest

**Keywords:** Entrepreneurial Ecosystem, Small and Medium Manufacturing Enterprises, Youth Employment, #EndSARS Protest



## **Social Entrepreneurship Pedagogy and Students Entrepreneurial Mindset in Health Pandemic Era, Lagos, Nigeria**

Paper ID: FMS2021/026

By

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**Abstract:** The concept of social entrepreneurship pedagogy has been consistent in the literature as a critical component to achieving sustainable growth. The increasing loss of jobs instigated by the emergence of COVID-19 has provoked the need for the revitalization of students' entrepreneurial mind-set through social entrepreneurship pedagogies for economic growth. The study interrogates the contention that social entrepreneurship pedagogy plays an important component in the development of students' entrepreneurship mindset. With evidence of sparse research attention given to this narrative, the exploratory qualitative design was employed to harness new knowledge to existing literature in the canon of entrepreneurship studies. A total of 18 students were purposively and conveniently recruited from the Lagos State University, Lagos, Nigeria for interview and data were analysed with the NVivo (v.12) qualitative software. An important piece of the result reveals the lack of pedagogy initiatives in the delivery of teachings and learning such as seminars/workshops, networking, internships and case studies for the renewal and development of students' entrepreneurship mindset. The non-availability of these resources to effectively transmit conventional pedagogy teachings and techniques limit the development of students' entrepreneurial mindset for venture creation and development. Importantly, the fallout from the COVID-19 pandemic has steered an army of students' entrepreneurs with entrepreneurial mindset capable of reviving the Nigerian economy for positive outlook. The study echoes the need for the constitution of appropriate pedagogy initiatives and relevant course contents and curriculum that could steer a robust students' entrepreneurial mindset for venture creation and economy development amidst the prevailing loss of jobs in this epoch of COVID-19.

**Keywords:** Entrepreneurship, Pedagogy, Entrepreneurial Mindset, Covid-19, Venture Creation, Students.



## **Entrepreneurial Ecosystem and Growth of Women Entrepreneurship: A Study of Enterprises in South-East Geopolitical Zone, Nigeria**

Paper ID: FMS2021/023

by

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**Abstract:** The general objective of this study is to examine the effect of the entrepreneurial ecosystem (personal enabler, financial enabler, business enabler and environmental enabler) on women entrepreneurial business growth in the South East of Nigeria geopolitical zone. A random sample size of 1000 micro-firms was selected from four sectors. Structured questionnaires were distributed to the firms. The sample distribution was based on the proportionate sampling method. From the distributed questionnaires, 739 questionnaires were returned and used for the analyses. The collected data was analyzed using both frequencies and descriptive statistics, while the hypotheses were analyzed using multi-regression analysis. The result shows an insignificant positive contribution of the entrepreneurial ecosystem on women entrepreneurial business growth in Nigeria. This result supports the previous scholars' conclusion. The study suggests that the entrepreneurs can grow their businesses with the empowerment of the entrepreneurial ecosystem.

**Keywords:** Entrepreneurial Ecosystem, Personal Enabler, Financial Enabler, Business Enabler, Environmental Enabler, Women Entrepreneurship and Business Growth

## **The Impact of COVID-19 on the SDGs in Nigeria**

Paper ID: FMS2021/042

by

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**Abstract:** The outbreak of the COVID-19 pandemic in 2020 has challenged the prospects of achieving the Sustainable Development Goals (SDGs) that were adopted by world leaders during the 70<sup>th</sup> Session of the United Nations General Assembly (UNGA) in September 2015. This paper discusses the impact of the COVID-19 pandemic on the SDGs in Nigeria, with particular focus on SDG-1 on eradicating poverty in all its forms and SDG- 8 on decent jobs and economic growth. The pandemic and the resultant lockdown measures have exerted a heavy toll on livelihoods and has adversely affected the growth and development of Small and Medium Enterprises (SMEs). The paper examines relevant literature, administrative



data sources and official statistic as basis of analysis and conclusions. The impact of the pandemic is evident across critical sectors, such as health, education, and SMEs. With unemployment rate of 33 percent, the number of poor Nigerians is estimated to rise from 85.2 million in 2020 and would probably jump to 42.9 percent (95.7 million people) in 2022. Impliedly, COVID-19 may undermine the achievement of the SDGs by the year 2030 unless proactive measures are taken to build back better form the setbacks. Such measures may include cash transfer to SMEs through grants, cash for work, and palliatives from the government.

**Keywords:** COVID-19, SDGs Implementation, SDG Model, SMEs, Poor Nigerians

### **Policy Entrepreneurship in Nigerian Federal Government: The Behavioural insights Team and the use of Phenomenology**

Paper ID: FMS2021/044

by

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**Abstract:** This paper applies insight from behavioural insights team to explore entrepreneurship policies in Nigeria. Exploration found the Nigerian entrepreneurship policies to be weak and suggests an adoption of the UK approach to improve entrepreneurship policies with government using the concept of phenomenology as change agent. Behavioural insights team has its theoretical root in cognitive psychology and behavioural economics. Advocates claim that its usefulness for policy formulation and governance is rich in reshaping people's behaviour and at the same time allowing them to express their freedom of choice. However, the difficulties associated with entrepreneurship policies in Nigeria has been the inability to effect positive changes that will improve business and other related entrepreneurship activities. Notwithstanding, a new approach that encourages working in less rigid bureaucratic environment in the Nigerian civil service will help to make positive changes. Bureaucracy has the tendency to resist changes in policy and governance. Also, exchange of experiences and willingness to work with other governments and organizations can also help policy makers and politicians to successfully formulate entrepreneurship policies geared towards positive changes in behaviour.

**Key words:** Behavioural insight, Entrepreneurship, Phenomenology, Policy



## **Corporate Social Responsibility and Covid-19 Pandemic Crisis: The Nigeria Experience**

Paper ID: FMS2021/027

by

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**Abstract:** This paper is on corporate social responsibility and COVID-19 Pandemic Crisis in Nigeria. It aims to elucidate the implications of COVID-19 on corporate social responsibility (CSR). The study summarizes the significant roles of corporate social responsibilities (CSR) during the crisis and also examines the pandemic impact on CSR practice of corporate organizations. The paper attempts to address the gap in the literature by considering corporate social responsibilities as a response strategy to uncertainties, pandemics and crises. The study proposes how to adapt to the new normal applying corporate social responsibilities and examines the role of CSR in navigating through ambiguities. The paper analyzes the response to the pandemic crisis in terms of corporate social responsibilities and investigates the CSR approach of companies in Nigeria. A semi-structured interview method was applied to collect primary data from companies implementing corporate social responsibilities (CSR) activities. The novelty of the research results highlights the significance of strategic corporate social responsibilities (CSR) practice during the pandemic to overcome challenges countries and societies are facing around the world. The study recommends that corporate entities should adopt online or digital marketing so as to make profit since CSR depends on the profitability of the Firms. It contributes to the field of corporate social responsibilities (CSR) management in times of pandemic and suggests future studies in this area.

**Keywords:** CSR, COVID-19, Pandemic, Crisis, Novelty, Management.



## **Corporate Social Responsibility (CSR) and African's Business Performance**

Paper ID: FMS2021/031

by

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**Abstract:** The study examined the effect of Corporate Social Responsibility and its African' Business Performance. Evidence: from Nigeria Construction firms. The objective is to establish whether there is any significant relationship between CSR and the business performance of selected firms listed in Nigeria. The paper utilized secondary information in the form of panel data extracted from published annual reports and accounts of Three (3) randomly selected quoted firms in the Nigeria Stock Exchange, on strict consideration of data availability from 2010-2019. Econometric analysis of data was carried out with Ordinary Least Square (OLS) and multiple regression models. The key findings of the study show that both the ROA and ROE exert a significant positive effect on CSR. This implied that construction companies are positively influenced by the business environment in which they operate on. Based on the findings, we recommended that government should strictly monitor the activities of these companies because most of the time CSR can only be theories. Truth be told CSR is still not been given the needed attention as the majority of corporations do not engage in it when it comes to practices.

**Keywords:** Corporate Social Responsibility, Business Performance, Construction Firms, Nigeria.



## **TRACK 2: MARKETING/HR MANAGEMENT**

**Chair:** Dr. Anthony Nwali **Rap.:** Dr. Nicholas Achilike

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### **Green Marketing and sustainability of consumer buying behavior in Non-alcoholic Beverages in Nigeria**

Paper ID: FMS2021/006

by

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**Abstract:** As the ecological issues are getting worse, the consumers' concerns about the environmental protection have led to the diversification in consumer buying approach towards a green lifestyle. Shifting customer buying behavior towards pro-environmentalism has been equally attributed as embedding the green revolution prevailing in the business world. Green marketing is identified as a tool towards achieving sustainable transformation as pollution levels are getting worse every day, which will eventually lead to the perpetual deterioration of human life. Objective: The study is to examine the effect of the 4Ps. Variables, (Green product, green price, green place (distribution), green promotion) of green marketing will have on consumer buying behavior and sustainability of non-alcoholic beverages in the chosen cardinal geographical locations in Nigeria. The study investigated 4Ps variables as the independent variables (green product, green price, green place (distribution) and green promotion) as green marketing practices with sustainable consumer buying behavior as independent variable. Methodology: A quantitative research methodology was followed and a self-administered internet-based survey instrument was used to collect data from four states in Nigeria selected from each of the four cardinal geographical locations (Jos, Lagos, Port Harcourt and Ebony). Hypothesis for the study were developed in line with the specific objectives and a total of 365 questionnaires were distributed out of which 295 were returned as the final data base for this study the use of regression analytical techniques. Results: Findings from the study indicate that the 4Ps variables of the study, green product, green price, green place (distribution), and green promotion has significant positive effect on consumer buying behaviour and sustainability of non-alcohol beverages in Nigeria. Conclusions: Proper implementation of the 4Ps green marketing variables by firms will enhance competitive advantage and attract customer loyalty which will generally reduce degradation and enhance sustainable economic transformation in Nigeria and Africa as a whole.





**Keywords:** Green marketing, consumer buying behaviour, sustainability, 4Ps variables of green marketing.

### **Human Resource Management and Work-Life Balance: A Nigerian Perspective**

Paper ID: FMS2021/008

By

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**Abstract:** This review explored the human resource and work-life balance within the Nigerian context. The study engaged a narrative literature review methodology to examine the concepts under study. The study in its finding discovered that work-life balance policies in Nigerian organizations might be considered ideal, but evidently, its practices and implementation are grossly questionable. The study also made viable recommendations that centers on competent human resource management personnel, transparency and synergy, integrating non-work life within work vicinity and vice-versa, localizing global practices, and creating a human resource management section exclusively dedicated to work-life balance in organization for the successful implementation of work-life balance in human resource management functions. In conclusion, the study asserts that human resource management can play a significant role in providing work-life balance, but this agenda needs well-structured optimization and development.

**Keywords:** Human resource management, Nigeria, work-life balance.

### **Industrial Democracy and Organizational Performance in Enugu Electricity Distribution Company, Umuahia, Abia State**

Paper ID: FMS2021/014

by

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**Abstract:** The study examined the existence of Industrial Democracy in an organization and its impact on Organizational Performance in Enugu Electricity Distribution Company, Umuahia, Abia State. The specific objectives of the study were to determine the relationship between industrial democracy and organizational





performance in EEDC Umuahia, Abia State, Nigeria and to examine the approaches adopted by EEDC Umuahia, Abia State, Nigeria. The study adopted a descriptive survey design in which questionnaires were utilized. The data gathered was analyzed using simple percentage, frequency and 5-point Likert scale while Pearson Correlation coefficient statistical and ANOVA regression model were used to test the hypothesis 1 and 2 formulated for the study. The findings of the study revealed that there is significant and positive effect of Industrial Democracy on Organizational Performance in Enugu Electricity Distribution Company, Umuahia, Abia State. Therefore the study recommends that organizations should ensure that its industrial democracy practices create a stable work environment that will facilitates organizational performance; organizations should adopt unbiased industrial democracy practices that will enable her to gain more investors' confidence, win strong customers loyalty and to attain high organizational performance; organizations should through its industrial democracy practices create room for employee and management negotiation on critical issues and ensure quick resolution of employee discomfort.

**Keywords:** Industrial Democracy, Organizational Performance, Organizational Practices

### **The Effect of Exchange Rate Volatility on Some Selected Building Materials Price Management in Nigeria's North Central Geo-Political Zone**

Paper ID: FMS2021/019

by

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**Abstract:** Exchange rate volatility is one of the macroeconomic variables that affect construction material prices in the country especially in the last 10 years. This study examined the trend of exchange rate volatility on the construction materials prices between 2011 – 2020 in the north central geo-political zone with quantitative data on exchange rate obtained from the Central Bank of Nigeria Statistical Bulletins (CBN) whereas cement, block, tile and reinforcement prices were obtained via market survey. Data analysis using the Ordinary Least Square (OLS) technique revealed p-values of  $<2.2e-16$ ,  $<2.2e-16$ ,  $<2e-16$  and  $<2.2e-16$  for cement, block, tile and reinforcement respectively, these implies that exchange rate volatility was statistically significant in forecasting the trend of the selected construction material prices. The construction materials used for this study were sourced off-shore. The study recommends that formulation and implementation of necessary fiscal policies by diversification of the revenue base will go a long way in stabilizing Nigeria's



balance of payment position and lessen her dependence on foreign building materials.

**Keywords:** exchange rate, volatility, building, materials, fluctuation

### **Review of end users' Satisfaction with Public Housing Estates in Nigeria**

Paper ID: FMS2021/020

by

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**Abstract:** The population explosion experienced in most Nigerian cities, and rising rate of urbanisation which are incommensurate with the provision of adequate housing infrastructure is of major concern. Public housing schemes have generally been condemned for failing to deliver quality, affordable and adequate housing units to the end users in most developing countries. The objective of this study is to assess through literature review, the level of satisfaction of residents in public housing estates in Nigeria. Findings revealed that there exists low satisfaction level to a large extent across the Nigerian states. In addition, residents are mostly dissatisfied with illumination, safety, service quality, housing/dwelling quality, and physical environment quality. Thus, the study recommends active participation of end users in the design and development of public housing estates, effective total quality management practices, quality control and quality assurance mechanisms.

**Keywords:** End users, Housing estates, Nigeria, Public, Quality management.

### **Corporate Social Responsibility (CSR) Management for African Business Environment as Index**

Paper ID: FMS2021/015

by

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**Abstract:** Corporate social responsibility challenges among African nations are diversified as are influenced by cultural diversities and are besieged mostly by high level of poverty and associated with low level of awareness. The corporate social responsibility field is dominated by MNCs whose activities are guided by headquarter



policies focused at exploitation rather than services for that generate profit. This has given rise to discontentment among African nations as well as retarded growth and development of the continent, especially as the corporate social responsibility activities are not guided based on continental legal framework of policies. To address the expectation gap of African nations given corporate social responsibility activities, the leadership of the continent must de-emphasize personal interests and gains associated with corruption and manage the required corporate social responsibility goals and or aspirations based on marketing management principles anchored on inter and intra national vertical and horizontal communications.

**Keywords:** Corporate Social Responsibility, Africa, Business, Environment, Managerial and Approach

### **Multi-National Corporations Influence on Human Capital Development on Host Sub-Saharan Africa**

Paper ID: FMS2021/043

by

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**Abstract:** To date, most empirical evidences indicate that mainly Multi-national corporations and their allied links; knowledge spillovers, inter and intra-industry spillovers, vertical and horizontal linkages, imitation research and development (R&D), competition and adoption channels, transfer technologies influence upgrading/acquisition and human capital development. This paper evidences and evaluates how Multinational corporation use Inward Foreign Direct Investment (FDI) to stimulate skill upgrading/acquisition and human capital development in the host Sub-Saharan African countries. On the demand and supply sides, the Inward FDI influences the development of Human capital with possible links at both micro and macro levels.

**Keywords:** Multi-national corporations, foreign direct investment (FDI), Skill upgrading, Allied Linkages, Human capital development. Developing countries



**The effects of labour turnover on the performance of United Bank for Africa, Plc, Asaba, Delta State**

Paper ID: FMS2021/047

by

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**Abstract:** This study focused on impact of labour turnover on the performance of United Bank for Africa Plc, Asaba, Delta State, Nigeria. One of the objectives of the study is to examine the effect of fraud on excess employee workload in an organization, the extent to which employee resignation affects banks service delivery. The research questions and the objectives are in line with the objectives of the study. This study is of great significance to the public and private sectors, the society, the bank under study and also to the future researchers for future referencing. Some limitations were encountered viz structured nature of the questionnaire; most of the respondents were reluctant to divulge information due to their duty of secrecy to the bank. Nevertheless, these limitations were surmounted and the study was completed. Literatures were reviewed under the conceptual, theoretical framework and empirical reviews. Some concepts treated include causes of labour turnover and factors that affect labour turnover. The descriptive research design was adopted for the study, the target population was 56 and the sample size was determined using Taro Yamare's formula. Structured questionnaire and oral interview were used to elicit data; simple percentage was used to analyze data while the hypotheses were tested with chi-square statistical tool. The findings revealed that most employees quit their organizations due to poor working conditions also labour turnover negatively affect the organization's profitability. Thus, it was recommended that organizations should always hire experts for thorough recruitment and selection of new employees so as to limit the incidence of dismissing unproductive staff.

**Economic Progress and Issues of Trade Balances in A Post - Covid Era in Nigeria: Empirical Analysis of The Non-Oil and Oil Sub Sectors**

Paper ID: FMS2021/049

by

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**Abstract:** This paper examines economic progress and issues of trade balances in Nigeria, with particular reference to non-oil and oil sub-sectors. This study is empirical in nature and as a result adopts an ordinary least square method of regression analysis to determine the impacts of trade balances on the economic



development of Nigeria. Quasi experimental research design was used to analyze the time series properties of the data spanning years 1970 to 2020. Secondary data garnered from the National Bureau of Statistics as well as statistical Bulletins of the Central Bank of Nigeria (CBN) was used in the data analysis. The Thirlwall model was used to evaluate how the balance of payments restricts long-term revenue expansion. The model specifies the longer-term income increase, given its non-stationary role in the trade balances in the oil and non-oil subsector of the Nigerian economy. The time series data was analyzed with the use of E-View 9.0 econometric software and the Error Correction Modelling (ECM) estimation approach was utilized to analyze the impacts of trade balances on the economic development of Nigeria. The findings revealed that the Nigerian trade balances had not been significantly improved with non-oil exports, regardless of all efforts made by federal government to introduce incentives to encourage non-oil exports, the non-oil sub-sector has continuous balance deficits. This research thus recommends among others, the need for government to create enabling political, economic and business environment which will encourage local manufacturers to thrive and also encourage investors from other countries to partner with us, thereby reducing our balance of payment deficits to a the barest minimum especially in this post- COVID 19 era when the economies of the world, Nigeria inclusive are struggling to pick up their pieces, so as to revive the seemingly dormant economy occasioned by the prevalence of the pandemic.

Keywords: **Economic Progress, Trade Balances, Non-oil sector, Oil sub-sector, etc**

### **Exploring Actor-Behaviour in Collaborative Public Management in Nigeria**

Paper ID: FMS2021/050

by

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Abstract: Actor-behaviour in collaborative public management (CPM) endeavours has been suspected to be inconsistent or incompatible with the goals and missions of collaborating organizations, and dearth of research and literature seems to obfuscate the scenario especially in the developing countries. This paper theoretically explored and ascertained the actual behavior of actors in collaborative lecture-style course delivery in public tertiary institutions in Nigeria. The framework of analysis was the



thinking da Vincian model expounded by Michael Gelb in 1998, which is predicated on the transfer of ideas and knowledge from one discipline to another in the spirit of creative value addition. The paper sourced data from existing studies on CPM. Analysis confirmed that the behaviour of participating agents is inimical to the strategic goals of collaborating departments and the overall mission of the institutions because actors tend to pursue and maximize personal interests instead of departmental or organizational interest thereby compromising academic standards and lowering the quality of learning. The paper, therefore, recommended a pre-assessment of delivery partners' abilities and interests, as well as installation of action-review mechanisms to protect departmental goals and institutional mission.

**Key Words:** Actor-behaviour, collaboration, public management, Nigeria.

### **Threat of COVID-19 to Achieving Health Outcomes in Nigeria**

Paper ID: FMS2021/052

by

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**Abstract:** Health is central to sustainable development framework. Good health as one of the targets of Sustainable Development Goals (SDGs) aims to reduce under five mortality, maternal mortality, traffic accidents, and elimination of epidemics such as AIDS, tuberculosis and malaria. The importance of health can never be over-emphasized, it is a very important aspect of an individual well-being; a capital productive asset and an engine of growth. An important responsibility of the government of any country is to invest in its health sector. Every government needs to ensure adequate expenditures on health as well as efficiency to make progress and also improve on health outcomes. It has been argued that for country to make progress towards healthy society, their health system needs to rely predominantly on public expenditures. Nigeria has been making consistent efforts along with other African countries to increase its expenditures on health to achieve better health outcomes. It has inculcated this objective in its recent designed Economic Recovery and Growth Plan (ERGP). Unfortunately, the novel and disruptive Covid 19 has become a serious challenge to attainment of the objective. The broad objective of this study is to investigate the challenges of Covid 19 to achieving health outcomes through government health expenditures in Nigeria. The specific objectives are to determine the impact of health spending on life expectancy, infant mortality and maternal mortality. We will employ *expost-facto* research design and source our data from officially recognized secondary database. The sample period will be from 2001 to 2019. The choice of 2001 is because it was the year MDGs commenced. MDGs provide a foundation to SDGs and as well contain health as its cardinal goal. We will carry out preliminary tests (unit root, descriptive and correlation) and diagnostic tests (autocorrelation, heteroscedastic and normality). The study will make use of the vector error correction model (VECM) econometric technique. We expect to find a positive relationship between government health spending and health outcomes.





This work will be useful to the relevant government agencies to realize the level of spending efficiency in government health expenditures, and also the progress so recorded since the implementation of MDGs, SDGs and ERGP.

## **Evaluating Communication Management in Nigerian Construction Sector for Sustainable Development**

Paper ID: FMS2021/021

by

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**Abstract:** The construction industry is normally complex and the Nigerian construction industry is further made complex due to its challenges as a developing nation. The industry requires lots of personnel, professionals, employees, contractors, clients, consultants and all to succeed. To effectively coordinate this team, communication is a vital tool for the exchange of messages using different channels or medium for sustainable development. Thus, this research work looks at evaluating communication management as a way to understand how communication affects performance in the construction sector of Nigeria. The study also looked critically at the channels and barriers to communication in the construction company. It took a look at those with the responsibility for shaping and ensuring communication flows effectively for optimal project performance. For this reason, this writeup focuses on evaluating the similarities and differences in communication styles of construction professionals. However, this writeup derived information that relates to the objectives of the study from different books, journals, construction company reports and interviews granted by some stakeholders in Nigerian construction industry. Therefore, a historical research approach was adopted to review the literature. The paper shows the appreciation of communication and that there was a major gap in communication during project planning and execution, resulting in project cost overrun and project abandonment. The researcher made recommendations on the need to strengthen the chain of communication mechanism to be put in place for sustainable development and to militate re-occurrence of such breakdown in communication. This will help improve project communication performance and save more in terms of time and resources.

**Keywords:** Nigeria, Construction industry, projects, communication, management.



## **Financial Inclusion and the Performance of Small-Scale Business**

Paper ID: FMS2021/046

by

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**Abstract:** The study examined the relationship between financial inclusion and performance of small-scale enterprises in Delta State, Nigeria. The objectives of the study were to determine the relationship between mobile banking and market share of the small-scale enterprises; ascertain the relationship between mobile banking and profitability of the small scale; and to determine the relationship between banking penetration and profitability of the small-scale enterprises. Cross-sectional survey design was followed, while primary data were collected via the administration of a structured questionnaire. The population of the study was 1300 entrepreneurs, while sample size of 297 was determined using Krejcie and Morgan formula. Descriptive statistics were analyzed using tables and percentages, while the hypotheses were tested using Kendall  $\tau$  correlation coefficient and Spearman's ranked order correlation coefficient. All the analyses were carried out with the aid of the statistical Package for social Sciences version 22.0. The results of the analyses revealed that, there was positive and significant relationship between mobile banking and market share ( $\rho = 0.530$ ;  $n = 187$ ;  $p < 0.05$ ), there was positive and significant relationship between mobile banking and profitability ( $\rho = 0.610$ ;  $n = 187$ ;  $p < 0.05$ ), banking penetration was found to significantly and positively correlated with market share ( $\rho = 0.547$ ;  $n = 187$ ;  $p < 0.05$ ), and banking penetration was significantly and positively associated with profitability ( $\rho = 0.606$ ;  $n = 187$ ;  $p < 0.05$ ). It was recommended that, owners of small businesses should ensure that their mobile banking services are safe by adopting cutting edge technology that provides ultimate security within their systems as this will encourage more customers and prospective customers to purchase from them using mobile platforms, thereby increasing the firms market share. Also, small scale business owners should create awareness on the importance of using mobile banking services. An increased awareness will lead to more sales, thus increasing likelihood of making more profits. Likewise, the business owners should liaise with banks to find new banking services that can attract and new customers. Lastly, government through the Central Bank of Nigeria should encourage Deposit Money Banks and Microfinance Banks to expand their services to the rural areas. This will ensure accessibility of small business owners to banking services which will enhance their performance.

**Keywords:** Financial inclusion, performance, market share, banking penetration.





## **TRACK 3: ACCOUNTING/FINANCIAL MANAGEMENT**

**Chair:** Dr. Isaac M. Ikpor **Rap.:** Dr. Aleke Stephen

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### **Sustainability Information Disclosure: Evidence from Deposit Money Banks in Nigeria**

Paper ID: FMS2021/009

by

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**Abstract:** The need for corporates to commit to social and environmental sustainability as they pursue their economic interests and report same has continued to receive growing attention in every forum, be it at corporate, national and transnational level. However, extant empirical literature indicates scant or underreporting of studies on sustainability information disclosure from Nigerian banking context. Accordingly, this study explores: the extent of sustainability information disclosure by Deposit Money Banks in Nigeria; the extent of social sustainability disclosure by the banks; the extent of environmental sustainability disclosure by the banks and the difference between the extent of social and environmental sustainability disclosures by the banks. To achieve the above objectives, a data set was collected from 2018 annual reports of 12 Deposit Money Banks in Nigeria using content analysis. The data set collected was subjected to a preliminary normality test. The result of the test led to data analysis using parametric one sample and related samples t tests. The results of the analysis indicate that whereas the extent of sustainability information disclosure and the extent of environmental sustainability disclosure by these banks are insignificant, the extent of social sustainability disclosure of the banks is significant. The results further show a significant difference among the extent of social and environmental sustainability disclosures of the banks. Consequently, it is inferred that the level of sustainability information disclosure by Deposit Money Banks in Nigeria is low. The outcomes of this study provide an insight that would enable policy makers and regulators to insist on improved sustainability disclosure by Deposit Money Banks in Nigeria.

**Keywords:** Sustainability, Sustainability Information, Sustainability Information Disclosure, Deposit Money Banks, Nigeria.



## **Impact of Fiscal Policies on Poverty Reduction in Nigeria**

Paper ID: FMS2021/012

by

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**Abstract:** This research work aimed at ascertaining the effect of Government fiscal policies measure to alleviate poverty in Nigeria. The work adopted quantitative and descriptive research design. The secondary data obtained primarily from the National Bureau of statistics and Central Bank of Nigeria (CBN) Bulletin comprising Economic and Financial Reviews and African Statistical Yearbook, from 1986-2019 was used. Poverty Index and Human development was sourced from the World Bank online database, Government expenditure, government revenue and public expenditures were sourced from the National Bureau of Statistics. Given the nature and objective of this study, multiple regression was adopted, the Ordinary Least Square (OLS), and Granger Causality regression estimation technique through the econometric views (E-views) statistical package version 9 were used. The findings revealed that Government recurrent expenditure does not affect Human Development index in Nigeria; Government recurrent expenditure does not affect Poverty index in Nigeria; Government capital expenditure does not have significant impact on Human Development index in Nigeria; Government capital expenditure does not have significant impact on poverty index in Nigeria; Government revenue (CIT) does not have significant effect on Human Development index in Nigeria and Government revenue (CIT) does not have significant effect on poverty index in Nigeria. Based on the findings, the study recommended that in the quest for poverty reduction in Nigeria, fiscal policy should be designed so that government expenditure is properly focused to ensure that goods required by poor households are provided through public means at affordable and subsidies rate.

**KEYWORDS:** Fiscal Policy, Poverty Reduction, Government Revenues and Expenditures in Nigeria.



## **Auditing Software Application and Auditing Practices in Nigeria**

Paper ID: FMS2021/016

by

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**Abstract:** This study aimed to examine audit software's applications and audit practices in the Nigeria context. Variables under consideration for the study were well proxied in line with two key hypotheses formulated for testing using descriptive statistics method - the Pearson product moment correlation coefficient and t-test as to determine whether to accept or reject the null hypothesis. The study employed a survey design and content analysis. Data type was mainly primary and sourced with the aid of structured questionnaires. The sample size was purely stratified sampling methods. Questionnaires were distributed to 20 Chartered Accountants in practice and 40 Certified National Accountants working in Bursary and Audit Dept of AIFPU Ebonyi environ. Findings revealed that inadequate quality management programs affect audit report, that inadequate documentation affect audit evidence and that application of audit software safeguard client internal control system. The research is expected to be able to educate auditor on strength of audit software on various audit practices in Nigeria. The aid increase level of applications of software by creating awareness on the need to auditors to be trained and retrained on usage and thereby improving public confidence.

**Keyword:** Audit practices, Audit software applications

## **Effect of International Public-Sector Accounting Standards (IPSAS) on Fraud Prevention in Nigeria Public Sector**

Paper ID: FMS2021/018

by

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**Abstract:** This study examined the impact of International Public-Sector Accounting Standards (IPSAS) on fraud prevention in Nigerian public sector. The specific objectives were to evaluate the current standard of healthcare services as overwhelmed by fraud and to determine the effect of the implementation of IPSAS



on (1) fraud prevention in the Nigerian Federal University Teaching Hospitals, (2) financial control in the Nigerian Federal University Teaching Hospitals and (3) quality of financial reporting in the Nigerian Federal University Teaching Hospitals. The study used a sample of 62 respondents comprising mainly of key professionals in hospital/healthcare accounting including accountants and Internal auditors drawn from 10 Nigerian federal teaching hospitals, Federal Ministries of Health and Finance, Office of the Auditor General of the Federation. Data were collected using a structured questionnaire and analyzed using frequency distribution tables, Analysis of variance (ANOVA), and linear regression techniques. The result of the tested null hypotheses indicated that implementation of IPSAS has a positive and significant effect on fraud prevention in Nigerian federal university teaching hospitals. On financial control and quality of financial reporting, the result shows that IPSAS is strongly and positively related to fraud prevention, financial control, and quality of financial reporting in Nigerian federal university teaching hospitals. The study, therefore, recommended that the Federal Government of Nigeria should put in place an enabling legislative framework designed to ensure the full implementation of IPSAS in all Nigerian federal University teaching hospitals, and other healthcare management strategies. Also, that state governments in Nigeria should engage professionals to domesticate IPSAS in their various States in all health-related businesses to leverage this best practice.

**Keywords:** IPSAS, Fraud Control, Fraud prevention, Nigerian, Federal University Teaching Hospital

### **Do Governance Quality and Infrastructure Affect Tax Revenue collection in Nigeria?**

Paper ID: FMS2021/025

by

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**Abstract:** Government stability, secured law and order, quality public goods and minimum internal conflict are features of improved governance. Healthy performance of economic activities and tax revenue collection show a higher level of governance. Consequently, it is important to determine the relationship between quality governance, infrastructure and tax revenue mobilization for sustainable development. Hence the study aims to examine the effect of quality governance and infrastructure on tax revenue in Nigeria using inflation and infrastructure as control variables. The Autoregressive Distributive Lag (ARDL) cointegration technique is used to ascertain the long and short-run impacts of hypothesized variables on the tax revenue using a period 1999 – 2019. Findings show that government stability, law and order, and internal conflict have a positive and significant impact on tax revenue in the short and long run. More so, inflation and infrastructure show positive impacts



on tax revenue. The study proposed that the government should make serious efforts to improve governance and provide infrastructure for better tax revenue collection

**Keywords:** governance quality, infrastructure, tax revenue collection, economic growth and Nigeria

### **Auditing in a COVID-19 Pandemic: Effect of Remote Auditing on Sustainability of Audit Quality**

Paper ID: FMS2021/032

by

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**Abstract:** Given the mandatory work- from- home and physical distancing measures employed by governments to curtail the spread of the deadly novel coronavirus pandemic in early 2020, and the threats such order continue to pose on auditing practices in developing country, this study aims at evaluating alternative auditing procedure adopted by auditing firms and its effect on the sustainability of audit quality for selected listed companies in Nigeria. Using content analysis approach and descriptive statistics, our study finds that there is no significant difference on how auditors make assessment for the effectiveness of going concern, reporting of subsequent events in annual reports and disclosure of risks posed by uncertainty on businesses. Finding further reveals that disclosure of uncertainty created by the pandemic, even though low, in comparison with disclosure provided by the annual reports audited by the Big -4 firms, results support that company acknowledges the impact of such uncertain situation on profitability and audited reports. Furthermore, taking account of whether the audit firm is Big -4 or Non-Big 4, our study shows that company audited by Big-4 has higher disclosure than those audited by Non-Big 4. Our study supports literatures calling for more disclosure on the impacts of the uncertainty created by Covid 19 on accounting and auditing practices. Accordingly, companies that hold themselves accountable to their stakeholders and increase transparency will be more viable – and valuable in the long – term. This has both practical and policy implications on business survival, audit quality sustainability and significantly contributes to auditing literature. Even though data for this study is from Nigerian companies, scholars, practitioners and regulators from other developing and developed countries will benefit from this study.

**Keywords:** Remote auditing, Audit quality, Sustainability, COVID 19, going concern, internal control, risk of material misstatement.



## **Financial Performance Indicators and Firm Value: Evidence from Selected Oil, Gas and Energy Firms in Nigeria**

Paper ID: FMS2021/028

by

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**Abstract:** This article is an effect study which examine financial performance indicators and firm value in Nigeria sampling some firms in the Oil, Gas and Energy sector that are quoted in the Nigerian Exchange group (NSG). Specifically, the independent variable proxied into four (4) as Earning per Share (EPS), Dividend per Share (DPS), Net Asset Per Share (NAPS), Dividend Cover (DC) on the dependent variable (Share prices) of Oando Plc, Mobil producing Nigeria, MRS Nigeria and Conoil Plc from the period 2002-2015. In establishing their effect statistically, the ex post facto research design was adopted with inclusion of Ordinary least square and the fixed effect technique for the analysis. Result indicates that Earning per Share has the most significant effect on firms' performances in the two models adopted for the study. The empirical result revealed that Earning Per Share (EPS), Dividend Per Share (DPS), Dividend Cover (DCO) and Net Asset Per Share (NAPS) have a significant relationship with firm value of selected oil and gas firms in Nigeria. The study concludes that all the variables used showed varying degree of effect on the financial firm value of oil and gas firms in Nigeria with Earning Per Share exerting the strongest effect while Dividend Per Share showing the weakest. we recommend that investors should be vigilant and monitor firm's financial statement and/or ratios proxied by Turnover, Tax Asset, Reserve and Profit After Tax, Dividend policies before they expand their portfolio. Also listed companies in Nigeria should focus their attention in taking steps to improve the key performance index (KPI) relating to the financial performance indicators and variables that affects their performance.

**Keywords:** Financial performance indicators, firm value



**Impact of International Financial Reporting Standards Adoption on Financial Performance of Listed Manufacturing Companies in Nigeria**

Paper ID: FMS2021/039

by

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**Abstract:** The study examined the impact of International Financial Reporting standards adoption on financial performance of listed manufacturing companies in Nigeria. In achieving the objectives of the study, ex-post facto research design was adopted. The source of data for this work is secondary data through the use of annual reports and accounts of selected brewery companies in Nigeria. The population of the study is made up of all the brewery firms listed in Nigeria stock exchange while the sample size of the study is made of three brewery companies (Guinness plc, Nigeria breweries Plc and International breweries Plc) listed in Nigeria stock exchange. Data were collected from the selected brewery companies. The collected data was based on the pre and post adoption of IFRS ranging from 2006-2012 (Pre Adoption Era) and 2013-2019 (Post Adoption Era); that is 7 years before and 7 years after the adoption of IFRS by the listed brewery companies. Data collected were analyzed using T-statistics. The findings revealed that adoption of IFRS has a positive and significant impact on profit after tax of listed brewery companies in Nigeria. The findings also revealed that IFRS adoption has a positive but insignificant impact on earnings per share, return on asset and return on equity of listed brewery companies in Nigeria. The study concludes that IFRS adoption affect the performance of manufacturing firms. The study recommends that brewery firms should comply and adhere strictly to IFRS in the preparation of their financial statement in order to increase their profit and attract more foreign investors that will boast profit performance of the companies. The study also recommends that brewery firms should ensure that the reported earnings are fully disclosed in line with IFRS such that the changes in earnings disclosure will be felt. Also, relevant Regulatory agencies should ensure strict compliance to IFRS in order to enhance their performance such as increase in return on asset among brewery companies. Finally, Brewery firms should ensure that they prepare their financial statement in line with IFRS. That will guarantee investor's confidence thereby increasing return on equity in long-run.





**Keywords:** International financial reporting standard adoption, financial performance, return on assets, return on equity, earning per share and profit after tax.

## **Effect of Audit Committee Characteristics on Financial Reporting Quality of Firms in Nigeria**

Paper ID: FMS2021/040

by

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**Abstract:** The study examined the effect of audit committee characteristics on financial reporting quality of firms in Nigeria. To achieve the objective of the study ex-post facto research design was adopted. The population of the study is made up of 162 listed firms in Nigeria. The study used judgemental sampling approach to select the twenty (20) firms. Secondary data were used through the use of annual reports and accounts of the selected firms. Data were analyzed using panel data based multiple regression analysis. The findings revealed that (i) Audit committee independence has positive but insignificant effect on financial reporting quality (earnings per share) of firms in Nigeria, (ii) Audit committee size has positive but insignificant effect on financial reporting quality (earnings per share) of firms in Nigeria and (iii) Audit committee meetings has positive but insignificant effect on financial reporting quality (earnings per share) of firms in Nigeria. Based on the findings, the study recommends that regulatory bodies in Nigeria should ensure that all three of the board representatives on audit committee are independent. Furthermore, financial literacy is not enough, but a combination of financial and industrial expertise would further improve the quality of financial reports. Even though owning equity in Nigerian listed firms is not a requirement for board members, such ownership has been proven to be a good motivator for audit committee members because of the resultant benefits accruable to firms. Members holding shares would be more vigilant, enthusiastic and active in their monitoring responsibilities.

**Keywords:** audit committee characteristics, audit independence, audit size, audit meetings, earnings per share and financial reporting quality





**Influence of internally generated revenue on economic growth in Ebonyi State during COVID-19 pandemic**

Paper ID: FMS2021/041

by

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**Abstract:** This study investigated influence of internally generated revenue on economic growth in Ebonyi State during COVID-19 pandemic. The main objective is to determine how the aim and strength of revenue sources from federal allocation diverted, epileptic market institution and inadequate transportation services defeated our GDP by the sudden spread of COVID-19 pandemic virus in Ebonyi state, Nigeria. Three research questions and hypotheses were formulated and tested after review of literature. Expost-facto research design was adopted for this study and it made use of time series data collected from published financial reports of Ebonyi state, Nigeria. Hence, to investigate the percentage rate of instability in GDP as related to sudden attention to health crisis. It was concluded that the pace GDP growth in Ebonyi state was attributed to her internal revenue generation and was placed as the front burner measure of federal allocation percentage source. Also, the expected GDP fall by around 4.3% in 2020, as a result of the diverted federal allocation put in place to stop the pandemic health crisis, bringing an increase in 186% of medical products as related to COVID-19 in 2020 than in 2019. In the same 2020, it shows how essential goods and supplies was affected too by showing significant declines in output. Hence it recommended that government should develop new enforceable health strategies to avoid the spread of COVID-19 pandemic crisis and also introduce new sensitization measure to enlighten the masses the way to prevent the virus to curtail further defeat and diversion of our revenue strength against GDP growth and finally, introduction of strong policy measure and ensure enforcement to curtail the spread.

**KEYWORDS:** Internally Generated Revenue Market, Transport, Health, Gross Domestic Product.

**Leveraging Manufacturing Industries' and Credit Mobilization in Nigeria: A Cointegration Study of Commercial Banks**

Paper ID: FMS2021/045

by

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**Abstract:** This paper examined the influence of commercial banks credit on manufacturing industries in Nigeria for the period, 1986-2020. The data for the study were sourced from the World Bank development indicators (WDI) and the Central Bank of Nigeria's statistical bulletin. Industrial GDP (INGDP), was used to proxy manufacturing industries growth while commercial banks credit to manufacturing industries (BCMA), commercial banks credit to mining (BCMI), and lending interest rate (LINR) were proxies for commercial banks credit. The mixed order of integration observed during unit root test gave rise to the use of Autoregressive Distributed Lag (ARDL) regression analysis approach. The study found that: Commercial banks credit to manufacturing industries had positive and significant effect on industrial growth with coefficient value of 0.066540 at 5% level of significance, Commercial banks credit to mining industries had negative and significant effect on industrial growth with coefficient value of -0.031695 at 5% level of significance, The coefficient of determination ( $R^2$ ) values of 92.22%, shows the proportion of variations in the independent variable jointly accounted for by the explanatory variables in the model. The study recommend that commercial banks should engage in a more sustainable financial leverage strategy to manufacturing industries in Nigeria in order to encourage quality and improved output, the federal government should encourage more manufacturing industries by reducing tax rate and creating more avenues for credit facilities other than commercial banks in order to encourage exports of locally made goods. This will further facilitate the economic diversification quests.

### **Institutional and political factors as determinants of insurance market development in Africa: Evidence from the Panel ARDL model**

Paper ID: FMS2021/048

by

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**Abstract:** Life insurance is a catalyst to inclusive and sustainable economic development. How legal and political factors affect life insurance market development varies from one region to another. This paper investigates the short- and long-run response of insurance market development to legal and political environment in the African context. The study respectively adopts insurance penetration and density as proxy for insurance market development, while the explanatory variables are Enforcement of property rights, Government integrity, Political rights, Political corruption index and Political stability & absence of violence.



Using Panel Autoregressive Distributed Lag (Panel-ARDL) model on data of seven African countries, the results show that property rights is an important determinant of Africa's life insurance market in short- and long-run in both proxies. On the opposite, political rights does not significantly influence insurance market develop in the region. These results have both economic and policy implications. Insurance market reform as well as efficient legal and stable political atmosphere in the region are recommended for enhanced insurance market performance for inclusive and sustainable economies in Africa.

**Keywords:** Insurance penetration, Insurance Density, Africa's insurance market, Panel ARDL

### **The Role of Fraud Diamond Model in the Prediction of Financial Fraud Among Deposit Money Banks in Nigeria**

Paper ID: FMS2021/038

by

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**Abstract:** This study evaluates the relationship between *fraud diamond model* and financial statement fraud in selected deposit money banks in south east Nigeria. The specific objectives were (1) to ascertain the relationship between fraud pressure and earnings management and (2) to evaluate the relationship between fraud pressure and timely loss recognition. Two hundred and fifty bank officers on managerial level consisting of branch marketing managers, branch operation managers, head of treasury units, head of internal audit and compliance units from fifteen (15) deposit money banks constituted the sample of the study. To achieve the objectives the study, the survey method was adopted and relevant information was elicited using questionnaire. Two null-hypotheses were formulated and tested using Pearson Product Moment Correlation with the aid of statistical package for social sciences (SPSS 24). The findings of the study revealed that there is significant relationship between fraud diamond model and financial statement fraud in selected deposit money banks in south east Nigeria. The result showed that (1) fraud pressure has a strong negative correlation with earnings persistence and (2) fraud pressure has a strong negative association with timely loss recognition in deposit money banks in Nigeria. The implication of this study is that external pressure affects the earnings persistence of most deposits banks in Nigeria and this vitiates the quality of financial reporting. Also, as financial pressure increases, timely loss recognition decreases and



this also affects the quality of financial reporting. The study therefore recommends that deposit money banks should enhance the remunerations of its employees to alleviate financial pressures on employees, thereby mitigating the incidence of financial statement frauds. Deposits money banks should desist from certain high targets that exerts undue pressures on staff.

**Keywords:** Earnings persistence, earnings management, fraud, fraud pressure, fraud diamond model.



## **TRACK 4: ECONOMICS/ENVIRONMENTAL**

**Chair:** Dr. Basil Chukwu **Rap.:** Dr. Onuoha Nnachi

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### **Coronavirus and Socio-Economic Implication: A Review of African Countries**

Paper ID: FMS2021/013

by

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**Abstract:** Globally, Coronavirus has emerged with over 12,839,582 confirmed cases, 567,574 deaths, and 7,477,683 recovered. Specifically, in Africa, there are 663,953 confirmed cases and 14,359 deaths across the continent. This has resulted in panic in the lives and businesses of people as it has affected every facet of human activities. The study examined the level of implementation of five preventive measures and the socio-economic implication of Coronavirus on African countries. The result reveals that only 16% of the participants strictly implemented respiratory hygiene, Hand hygiene 14%, social distancing 9%, avoiding touching of eye, nose, and mouth 11%, self-isolation 28% and obtaining of reliable information 23%, hence the consistent increase in the spread of the pandemic to the various parts of the continent. Again, the study shows that the companies and business were partially affected by COVID 19 as represented by 70% responses submitted by the participants, 14% of the participants responded that companies/businesses were completely negatively affected as there is no complete closedown of businesses just like schools. The finding of the study indicates that COVID 19 completely impacted negatively on the health sector as acknowledged by 82% of the respondents. 80% of the participants submitted that education was negatively affected by COVID 19. Government and African development banks including various apex banks in the African countries should try and grant a business loan with little or no interest to sustain businesses at this critical period. Hospitals should be well equipped and Schools should be provided with necessary infrastructures to enable them to stand the test of time. Generally, serious efforts should be made to reduce poverty and inequality in the continent. More awareness campaigns on the implementation of individual protective measure recommended by World Health Organization, the government and health care workers are required.



**Keywords:** Coronavirus, preventive measures, socio-economic, education, and health sector.

### **Perspectives in Research Fieldwork: A COVID-19 Experience**

Paper ID: FMS2021/003

By

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**Abstract:** This paper assessed sewage governance (Kaduna Environmental Protection Authority-KEPA) in metropolitan Kaduna. Data were acquired from Primary and Secondary sources. Related Literature on Domestic sewage were reviewed from electronic published and unpublished works of scholars, World Health Organisation (WHO) and Joint Monitoring Programme (JMP) guidelines and Policy/Legal Provisions of KEPA and Federal Environmental Protection Authority (FEPA), that provided conceptual and theoretical framework for the study and criteria for assessment. The research method is purely a qualitative approach. Key informant interview was conducted on three (3) principal officers of KEPA that are handling liquid waste and sanitation. Reports were presented and discussed in prose with evidence of charts, maps, pictures and working documents such as abatement notices. The study findings established the roles of KEPA on Domestic Sewage Management to be registration and regulation of Sewage Service Providers, attending to public complaints on indiscriminate disposal, provision and maintenance of disposal sites and collaboration with relevant agencies to execute its mandate. Their challenges were uncovered to include absence and or inadequate domestic sewage management regulation/ policies, insecurity challenges, Absence of treatment plants and Inadequate Staffing. Appropriate recommendations were made to combat the challenges ascertain towards the realisation of the pursuits of the Sustainable Development Goals (SDG) 6.2, 6.2 and 11.

**Key words:** Domestic Sewage, Management, Sewage Governance, SDG, Sustainability and Sustainable Development

### **Joint effects of Domestic and Foreign Debts on the Nigerian Economy**

Paper ID: FMS2021/053

by

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**Abstract:** This study examined the joint effects of domestic and foreign debts on Nigerian economy using time series data for the period 1981 – 2018. The data was sourced from the IMF data base and the Central Bank of Nigeria statistical bulletin. While Real Gross domestic product was used as proxy for dependent variable, External debt stock, External debt service payment, Domestic debt stock, Domestic debt service payment, Exchange rate and Interest rate were used as proxies for explanatory variables. Autoregressive Distributed Lag approach was used for the data analysis based on the observed mixed order of integration during unit root test. The study found that domestic debt stock [ $t=2.547$ ], external debt stock [ $t=-3.050$ ] and domestic debt service payments [ $t=-4.174$ ] were statistically significant and affected rGDP in Nigeria; in the magnitude of ( $R^2= 0.928$ ) 92.8%. The study concluded that there is significant effect of domestic and foreign debt on the Nigerian economy and recommends that the government should ensure that acquired external debts when contracted are properly channelled to capital projects which have economic rate of returns and not for recurrent, social or political reasons. This will enable the government to avoid accumulation of external debt stock overtime. Again, the government authorities responsible for managing Nigeria's domestic debt should adequately keep track of the debt payment obligations and the debt should not be allowed to pass a maximum limit so as to avoid debt overhang.

**Key word:** Domestic and foreign debt, Nigerian economy

### **Climate Change Financial Flows for Sustainable Development in Nigeria**

Paper ID: FMS2021/011

by

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**Abstract:** This study adopted an ex-post facto research design to identify the effects of investment and financial flow (IFF) plan on sustainable development. This study identified the existence of conflict between climate change financial flow and sustainable development in Nigeria. The study employed time-series data from 2010 to 2020. The variables used in the model include GDP, climate financial fund, population growth rate, and poverty rate. The regression, ADF, Johanssen cointegration and error correction tests were used. The result shows that climate change financial funds negatively and insignificantly impacted GDP. The ADF shows that all the variables are stationary. The Johanssen Cointegration result shows that there are two cointegrating variables with the error correction model showing that climate financial fund and carbon emission have insignificance long-run effect with GDP. The poverty rate has no long-run relationship with GDP. In conclusion, climate





change financial fund has been ineffectively generated to the sustainable development in Nigeria. Based on the findings, we recommend a bottom-top approach where the government should give priority to societal needs and more attention be given to population control. The study also recommends that a trade-off optimal point be ascertained to balance the relationship between the increase in carbon reduction policies and productivity with conflicts management strategies for sustainable development.

**Keywords:** Climate Change, Financial Fund, Carbon Emission, Population Growth and Sustainability

### **Urban Residents and Bioclimatic Conditions through Ecosystem Practices Deterioration in an Emerging City of Nigeria**

Paper ID: FMS2021/001

by

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**Abstract:** The increase in impervious and non-evaporative surfaces, emission of heat and greenhouse gases at the detriment of rapid vegetation decline results in the significant thermal differences in urban environment. However, Lokoja town is seriously witnessing this trend in its landscape like any other urban area. Therefore, In situ temperature and humidity data from the year 2005 to 2018. Land-use types and Land surface temperature data of 2012 and 2018 were collected from published works. Monthly and Yearly Heat indexes for Lokoja town were calculated using the Bioclimatic Heat Index Calculator. The heat index chart placed Lokoja town in two different thermal discomfort zones - Extreme caution and Danger. From the months of November to March falls within the extreme caution zones while the months of April to October falls within the danger zones. The years 2005, 2010, 2015, 2016 and 2018 all fall within the danger zones this is as a result of unprecedented increase in urbanization and conversion of land uses from vegetation and green spaces to built up and vacant lands. The built-up area increases at the rate of 2.44km<sup>2</sup>/yr and the LST at 0.73°C/yr while green spaces within the city and at the periphery are depleted at the rate of 0.55km<sup>2</sup>/yr and 2.165km<sup>2</sup>/yr respectively. Lokoja town is becoming hotter daily as the ecosystem is undergoing modification daily. The discomfort levels can be reduced if the ecosystem can be improved upon through increase in green space per capita, enforcement of planning laws and proper documentation of vulnerable assets.

**Keywords:** Bioclimatic Conditions, Deteriorating Ecosystem, Emerging City, Urban Residents, Nigeria





## **Volatility of Oil Prices in Nigeria: An Application of EGARCH Mechanism**

Paper ID: FMS2021/029

by

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**Abstract:** This paper provides an empirical insight on modelling macroeconomic variables and oil price volatility in Nigeria using quarterly data spanning from 1986 to 2019. Among other objectives is to estimate the effect of the volatility of oil prices on the Nigerian economy. The paper employed an Exponential Generalized Autoregressive Conditional Heteroscedasticity (EGARCH) model to captured both the positive and negative effect of oil price volatility. Also, the Autoregressive Distributed Lag(ARDL) Bounds testing procedure was engaged, having confirmed that the variables under consideration were integrated of different order. From the estimation, the paper documented that there exist a negative but significant relationship between volatility of oil prices and macroeconomic variables in Nigeria. The findings further revealed that all the macroeconomic variables considered (real gross domestic product, interest rate, and oil prices) are highly volatile and outperformed asymmetrically when compared to economic activities in Nigeria. By implication, the Nigerian economy is vulnerable to both internal shocks (interest rate volatility, real GDP volatility) and external shocks (exchange rate volatility and oil price volatility). The paper therefore suggested that, the Nigerian economy should be diversified by overhauling other sectors such as the agricultural sector and the industrial sector in order to reduce the impact of oil price uncertainty on the volatility of macroeconomic variables in Nigeria.

**Keywords:** Volatility, Oil Prices, EGARCH and ARDL



## **Long Run Dynamics of Financial Deepening and Economic Growth in the face of Economic Uncertainty: Evidence from Nigeria**

Paper ID: FMS2021/036

by

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**Abstract:** The potential links between financial deepening and economic growth have received much attention in recent years, yet without consensus in the literature especially on the method of estimation. It becomes more of an investigative issue given the spate of financial crises and economic uncertainties of both national and global dimensions. This paper examines the long run relationship between financial deepening and economic growth in Nigeria using autoregressive distribution lag (ARDL) model for a testing period of 1981-2018. The results indicate a long run cointegrating link between financial deepening and economic growth in Nigeria. Again, economic growth shows persistence and convergence to the shocks and dynamics of the estimated financial deepening indicators. While, CPS and  $M_2$ /GDP are negatively related to economic growth, CPS/GDP and  $M_2$  have positive links with economic growth. Expectedly, the investigated economic uncertainty measure proves to exert negative effect on growth hence a limiting factor to the finance-growth interaction. This study makes a policy advocacy in the area of encouraging credit to private sectors aimed at engendering accelerated economic growth while building safety nets to cushion the effects of crises and the concomitant uncertainties.

**Keywords:** Long-run, finance-growth nexus, ARDL, Nigeria



## **Nigeria Public Debt Profile and Economic Development Crux: An Empirical Analysis**

Paper ID: FMS2021/024

by

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**Abstract:** The rationale behind this research study is to determine the changing indices in debt structure of Nigeria and possible effect on economic growth and development. The study examined public debts and the Nigeria economy in wholistic. External debt and internal debts were used to measure public debt while GDP, exchange rate and unemployment rate were proxies for Nigerian economic development. The study adopts an ex post factor and analytical design. The descriptive research design with ordinary least square and multiple regression research design as statistical tools were utilized. The study scope covers the period from (1981–2018). Data type was secondary, sourced and analyzed using the ordinary least square regression, ADF unit root test, Johansen co integration and error correction test. Findings revealed that public debt has a positive and a significant effect on Nigerian economy. Internal debt has negative and insignificant effect on Nigeria's economic growth while external debt has positive and significant effect on Nigeria's growth index. The ADF unit root test shows that all the variables are not stationary at levels but at first difference. Johansen co integration test shows long-run relationship between external debt and growth index (GDP). It also showed that the variables have at least one common stochastic trend driving the relationship between them. The study recommends that government should apply external loans to facilitate infrastructural developmental projects; improve business compatibilities and environment through legislation; initiate and educate proper debt management policies and substitute external borrowing for human capital development

**KEYWORDS:** Public debts, Debt profile and Economic development in Nigeria.



## **The Impact of Fiscal Policy on Unemployment in Nigeria (1990-2020)**

Paper ID: FMS2021/034

by

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**Abstract:** The study examined the impact of fiscal policy on unemployment in Nigeria from 1990-2020. The objective of the study is to find out the relationship between the selected components of fiscal policy like recurrent expenditure, capital expenditure, debt servicing and some variables like inflation rate, interest rate spread, gross fixed capital formation on unemployment in Nigeria. The study used expo-factor research design with Auto Regressive Distributed Lag (ARDL) in analyzing the data collected from CBN statistical bulletin 2020. The result revealed that government capital expenditure and debt servicing impacted significantly on unemployment, while inflation rate, interest rate, recurrent government expenditure and gross fixed capital formation had insignificant impact on unemployment. Based on the findings, the study concludes that fiscal policy which entails the use of government expenditure in raising aggregate demand and output has a significant impact on unemployment rate in Nigeria. It was recommended that, since inflation rate is insignificant to unemployment government should not waste its resources in monitoring or controlling inflation rate rather their target should be to create more employment in order to increase productivity there by reducing inflation rate. Since capital expenditure has positive significant relationship with unemployment rate in Nigeria; government should intensify its role in expanding its investment in capital expenditure for the reduction of unemployment rate in Nigeria; Since Debt servicing has positive and significant relationship with unemployment rate in Nigeria; government should intensify its activities in repayment of debts both domestic and foreign debts; Recurrent expenditure of the government should be stimulated in such a way that it creates employment opportunities alongside solving infrastructural deficits problems in the economy.

## **Assessment of Domestic Sewage Governance and its Management in Metropolitan Kaduna, Nigeria**

Paper ID: FMS2021/007

by

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**Abstract:** This paper assessed sewage governance (Kaduna Environmental Protection Authority-KEPA) in metropolitan Kaduna. Data were acquired from Primary and Secondary sources. Related Literature on Domestic sewage were reviewed from electronic published and unpublished works of scholars, World Health Organisation (WHO) and Joint Monitoring Programme (JMP) guidelines and Policy/Legal Provisions of KEPA and Federal Environmental Protection Authority (FEPA), that provided conceptual and theoretical framework for the study and criteria for assessment. The research method is purely a qualitative approach. Key informant interview was conducted on three (3) principal officers of KEPA that are handling liquid waste and sanitation. Reports were presented and discussed in prose with evidence of charts, maps, pictures and working documents such as abatement notices. The study findings established the roles of KEPA on Domestic Sewage Management to be registration and regulation of Sewage Service Providers, attending to public complaints on indiscriminate disposal, provision and maintenance of disposal sites and collaboration with relevant agencies to execute its mandate. Their challenges were uncovered to include absence and or inadequate domestic sewage management regulation/ policies, insecurity challenges, Absence of treatment plants and Inadequate Staffing. Appropriate recommendations were made to combat the challenges ascertain towards the realisation of the pursuits of the Sustainable Development Goals (SDG) 6.2, 6.2 and 11.

**Key words:** Domestic Sewage, Management, Sewage Governance, SDG, Sustainability and Sustainable Development

### **Economic and Developmental Implications of 3% PIA Fund to Oil and Gas Host Communities**

Paper ID: FMS2021/033

By

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**Abstract:** For many years, Nigeria has been considered on a global scale as an appropriate example of a country suffering from the problem of the resource curse. This is because after decades of oil production, the oil producing parts of Nigeria have little or nothing to show in terms of social, environmental and economic developments. To avoid the resource curse. Efforts have been made to improve the



legal framework for oil and gas in Nigeria to stimulate real growth and development, including in the Niger Delta region. The Petroleum Industry Act (PIA) which has been hailed widely represents the most complete review of the legal framework for the oil and gas host communities in Nigeria, since the industry began business operations in the 1960s. It could signal the dawn of a new age; A time when reform and transformation could address a lot of issues. that have dominated the oil and gas host communities in the Niger Delta. This study employed a survey method involving 100 conveniently selected respondents from two LGAs (Ogbia and Yenagoa) in Bayelsa State. Descriptive statistics, such as percentage analysis was employed for data analysis. Despite the 13% derivation funds allocated to them over the years, the survey revealed that host communities are still suffering from massive infrastructural decay, widespread poverty, increasing oil theft, growing unemployment, and environmental degradation, among other numerous challenges. Factors responsible for these, as revealed in the study, include the misappropriation of funds by successive administrations and the absence of a community based committee commissioned to ensure effective utilization of the funds for the concerned communities. The study thus suggests, among others, that the Federal Government and other concerned bodies should review the method of disbursing the 3% allocation to host communities. Government should allow host communities to participate actively in the decision making involving the disbursement of the funds by constituting a committee from members of each host communities to decide which infrastructure would benefit them most.

**Keywords:** Economic Development, Niger Delta, Petroleum Industry Act (PIA), Oil and Gas

### **Environmental Reporting and Sustainable Development Goals Actualization in a Covid 19 Economy: Evidence from Nigeria**

Paper ID: FMS2021/037

by

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**Abstract:** This study therefore investigated the relationship between environmental reporting and sustainable development goals (SDG) actualization in a COVID 19 economy such as Nigeria. The variables of study were environmental waste management cost, Infrastructure provision and human development opportunities provision. Data for the study were gathered from annual reports of quoted oil and gas firms in Nigeria for the period of 2010-2019. The population of the study was 10 quoted oil and gas companies listed in Nigerian Stock Exchange. Descriptive statistics and multiple regression analysis and correlations coefficient guided by a



regression model were used for data analysis and testing of hypotheses. The result of the study showed that environmental waste management cost has a positive and significant relationship with infrastructure provision as well as with human development opportunities provision in a COVID 19 economy as Nigeria. The study concluded that reporting of environmental activities by oil and gas companies would help to hold them accountable and contribute to the SDGs actualization in Nigeria especially post COVID 19. The study recommended that oil and gas firms should engage in regular and comprehensive environmental reporting as a way of encouraging stakeholders to participate in their development activities. The companies should also engage or increase in their corporate social responsibility activities within the communities they are operating. These CSR activities would lead to quicker actualization of SDGs especially at the host community's levels where their operations are found.

**Key words:** Environmental Reporting, Sustainable development Goals, Infrastructure Provision, Nigeria, COVID 19.

### **The Public and Money in Africa's Digital Age: Its Impact on Sustainable National Development Goals (SNDGs)**

Paper ID: FMS2021/051

by

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**Abstract:** The socio-economic development of any nation on developed and developing nations of the world is anchored on the availability of public money as well as the spending rate, Inadequate supply of public money obviously has some negative impact on the level of Sustainable National Development Goals. The study investigated the impact of public money on Sustainable National Development Goals. The researcher randomly selected 363 subjects comprises of male and females across Nasarawa metropolis which was dustered into three zones. A self-structured and modified questionnaire with 20 items was adopted for the study. The researcher developed a null hypothesis (Ho) and ANOVA was used as statistical instrument to test the hypothesis at 0.05 level of significance. The findings of the revealed significant difference in public money (PM) and socio-economic status (SES) of countries in most developing nation of the world vis-à-vis countries with low public money (PM) and socio-economic status (SES). The study concluded that high and middle public money (PM) and socio-economic status (SES) classes are prone to steady and high socio-economic development than those countries with low public money (PM) and socio-economic status (SES). Based on this observation from the research study, it was recommended that relevant stakeholders in economic development should be consistent at developing the economic policy in sub-Saharan





Africa and also there should be an aggressive drive at developing blue print that will enhance economic emancipation.

**Keywords:** Digital Age, Precarious, Emancipation, Economic Development, Socio-Economic Illuminate.

**Delay in Construction activities during Covid 19 Pandemic in Nigeria  
Construction Industry**

Paper ID: FMS2021/030

By

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**Abstract:** Governments around the world are responding to the coronavirus disease (COVID-19) pandemic, which have a major impact on the economy in which construction industry is not left out. The new terminologies of the entire world including construction industry arose from the COVID-19 pandemic such as social distancing, quarantine, self-isolation, palliatives, furlough and many more. This study examines the impact of the pandemic on the Nigeria construction industry. This study also revealed how stakeholders such as project managers, construction managers, contractors, engineers and artisans responded to the pandemics experience in the industry. The outbreak unsettled businesses around the globe, including construction contractors and consultants. The study employed the mixed method approach including both structured survey and unstructured interview. The perception of respondent on 17 factors causing delay in construction activities was assessed through a questionnaire and the data generated was analysed by SPSS to rank the impact of the factors. The unstructured interview involved just two participants who are construction and project managers respectively. An interview was carried out with the professionals for the data collection. Microsoft Word software was used to transcribe the statements into words and was eventually used for the analysis of the data. The survey results ranked financial difficulties, cash flow and government policy as the most important factors affecting construction delay. The findings of the interview reveal some review of COVID-19 antiques vs Force



Majeure in standard forms of the construction contract and also challenges in the area of workflow and supply of construction materials disruption, new policy issues and workers' anxiety. The necessity for virtual working and unique design considerations had open opportunities evolving around the modern procurement planning in which new working strategy in a minimised human contact situation caused by the pandemic offer construction companies in Nigeria insights on how to deal with such pandemics in the nearest future

Keywords: COVID- 19, Pandemic, Construction Industry, Nigeria



**CONFERENCE VIRTUAL LINKS**

1. Pre-conference workshop starts by 11:00am on 13<sup>th</sup> October 2021:

Please, join the pre-conference by clicking on:  
<https://us02web.zoom.us/j/84229623210?pwd=U1ZzaU1PU3QvSG4wbDc3bnphZ0QxUT09>

Meeting ID: 842 2962 3210

Passcode: 375536

2. Official opening ceremony starts by 9:00am on 14<sup>th</sup> October 2021:

Please, join by clicking on:  
<https://us02web.zoom.us/j/84229623210?pwd=U1ZzaU1PU3QvSG4wbDc3bnphZ0QxUT09>

Meeting ID: 842 2962 3210

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3. The link for each of the technical session are as follow:

**TRACK 1: ENTERPRISE & ENTREPRENEURSHIP TRACK**

Time: Oct 14, 2021 09:00 AM West Central Africa

Join Zoom Meeting: <https://unn-edu-ng.zoom.us/j/93964492765?pwd=ZUJpT0NZUWZCSUFNaGNMNStMZFIxZz09>

Meeting ID: 939 6449 2765

Passcode: 410262

**TRACK 2: MARKETING & HUMAN RESOURCE MANAGEMENT TRACK**

Time: Oct 14, 2021 09:00 AM West Central Africa

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Meeting ID: 937 1692 0677

Passcode: 424772

**TRACK 3: ACCOUNTING & FINANCIAL MANAGEMENT TRACK**

Time: Oct 14, 2021 09:00 AM Istanbul

Join Zoom Meeting: <https://us02web.zoom.us/j/84029282236>



## ***1st FMS International Conference 2021***

Meeting ID: 840 2928 2236

### **TRACK 4: ECONOMIC & ENVIRONMENTAL TRACK**

Time: Oct 14, 2021 12:00 AM West Central Africa

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Meeting ID: 842 2962 3210

Passcode: 375536