

CURRICULUM VITAE

1. Name: Rachael Eloho ABUSOMWAN (Nee Atu)
2. Institutional Email: rabusomwan@biu.edu.ng
3. Department: Department of Accounting
4. Faculty: Faculty of Social and Management Sciences

5.. Academic Qualifications:

Qualifications	Awarding Institutions	Year
PhD Accountancy	Nnamdi Azikiwe University, Awka	2022
M.Sc Accounting	Igbinedion University, Okada (I.O.U)	2011
B.Sc Accounting	Benson Idahosa University	2006

6. Publications:

Books : NIL

Chapters in Books:

***Abusomwan, R.E.** (2019). "Joint Arrangements". In Emeni, F.K., Asaolu, T.O., Ajibolade, S.O., Arowshegbe, A.O.(Eds.), *Accounting: A book of readings*. 1st ed., 266-281. Diamond Print and Design Ltd. Lagos, Nigeria. **(National)**

Atu, O.O., Adeghe, R. & **Abusomwan, R.E.** (2015). "Empirical study of users view in relation to audit and its expectation gap in Nigeria". In Igbatayo, S.A & Ayodeji, E.A (Eds.) *Promoting finance of micro, small & medium scale enterprises in Nigeria* 473-494. Department of Economics and Management Studies, Afe Babalola University. **(National)**

Journal Articles

Dabor, A. O., Akor, S. O., ***Eguasa, B. E.**, Atarere, L. O. & Abusomwan, R. E. (2023). Determinants of dysfunctional behavior among auditors in an emerging economy. *Journal Corporate Governance and Organizational Behavior Review* (ISSN – 2521-1870 (printed version), ISSN – 2521-1889 (online version))

Scopus (Foreign)

Dabor, A.O., Umoru, D., Eguasa, B.E., Atarere, L.O., Odu, V.C. & Abusomwan, R.E. (2023). Cash crop output and foreign currency exchange rate in Nigeria: A vector error correction model analysis. *Journal of Agriculture and Crops*, 9(2), 187-198. ISSN (e):2412-6381, ISSN(p):2413-886X **(International Scopus)**

. ***Olufemi, G.O., Abusomwan, R. E., & Loyibo, T. E.** (2022). Comparative analysis on firm attributes and audit fees of deposit money banks in Nigeria and Ghana. *Scholarly Journal of Management Sciences Research*, 1(3), 29-42. Retrieved from: URL: www.ijaar.org/sjmsr. ISSN:2955-0793 **(International)**

. ***Abusomwan, R.E., & Ogbodo, O.C.**(2021). Firm characteristics and corporate governance performance of Nigerian and South Africa deposit money banks. *International Journal of Trend in Scientific Research and Development (IJTSRD)*, 6 (1), 551-556

(International)

***Abusomwan, R.E., & Oziegbe, D.J.**(2021). Self-Assessment, tax audit, tax knowledge and tax compliance, a structural equation model (SEM) approach, *International Journal of Research and Scientific Innovation (IJRSI)*, 8(8), 147-158. doi: 10.51244/IJRSI.2021.8806. ISSN 2821-2705 (International)

*Ogbodo, O. C., & **Abusomwan, R.E.** (2021). Board structure and corporate tax aggressiveness in listed Nigerian firms. *International Journal of Economics, Business and Management Research*, 5(8) 196-208. Retrieved from <https://ijebmr.com/view/8/2021> ISSN2456-7760. (International)

***Abusomwan, R.E., & Eguasa, B.E.** (2019). Oil revenue shocks, revenue profile and economic performance in Nigeria. *IOSR Journal of Economics and Finance*, 10(1), 60-68. Retrieved from: iosrjournals.org/doi:10.9790/5933-1001030106. (International)

. Akhidime, E.A., & **Abusomwan, R.E.**(2013). Nigerian Personal income tax (Amendment) act 2011: Implications for tax administration and enforcement. *International Journal of Art and Humanities. Bahir Dar, Ethiopia*. 2 (4), 217-232. (International)

Atu, O.G., Atu, O.O.K., Atu, O.V., & **Abusomwan, R.E.** (2013). The role of audit committee in enhancing financial reporting in Nigeria. *Journal of Business and Management*.13(1), 27-34. Retrieved from: www.iosrjournals-jbms.org dio: 10.9790/487X-1312734 (International)

Iliemena-Ifeanyi, R.O., Uagbale-Ekatah,, R.,& **Abusomwan, R. E.** (2024). Market characteristics and economic growth analysing the effect of stock market peculiarities on sustainable development. *Sokoto Journal of Management Studies*, 39(2), 12-31, ISSN:2141-1670. (Usman Danfodiyo University, Sokoto) (National)

Dabor, A.O., Dabor, E.L., Eguasa, B.E., Atarere, L.O. & **Abusomwan R.E.** (2023). Balance scorecard and performance of money deposit bank in Nigeria. *Nigerian Academy of Management Journal*. 18(1), 12-29, ISSN 2006-4667 (National)

*Amiens, E.O., & **Abusomwan, R.E.** (2019). Pension performance in Nigeria: Challenges and prospect. *Journal of Management Sciences*,17(4), 66-77. (University of Maiduguri) (National)

*Atu, G.O., & **Abusomwan, R.E.** (2018). IFRS adoption and taxation of Deposit Money Banks in Nigeria. *Journal of Taxation and Economic Development*. 17(2), 71-90. (National)

Atu, O. O., Ekundayo .G. & **Atu, R. E.** (2011).Corporate governance and earnings management: The impact of corporate performance in Nigeria. *Journal of Accounting & Finance*, 1(3), 50-61. (National)

Atu, O.O., & **Atu, R. E .** (2010). Auditing: The journey so far and its expectation gap. *Journal of Accounting & Finance, Nigerian Accountant*, 43 (2), 46-52

(National)

Anelu, I., **Abusomwan, R.E.** & Iyamu, E.O. (2024). Audit committee attributes and environmental performance of deposit money banks in Nigeria. *Accounting and Management Review*, 4(2), 25-38, ISSN:2141-5536. (Benson Idahosa University)

(Local)

Abusomwan, R.E. & Tamunoiujim, B. (2024). Assets composition and financial performance of consumer goods firms in Nigeria. *Accounting and Management Review*, 4(1), 102-114, ISSN:2141-5536. (Benson Idahosa University)

(Local)

Olufemi, O.A., **Abusomwan, R.E.** & Eichie, F.O. (2023). Credit to private sector and variation in manufacturing capacity utilization in Nigeria. *International Journal of Governance and Development*. 6(1), 205-212. ISSN 1597-1740 (AAU) **(Local)**

*Oziegbe, D.J., & **Abusomwan, R.E.** (2019). Firm attributes and human resource accounting disclosure of listed healthcare firms in Nigeria. *West African Social and Management Sciences Review (WASMR)*, 9,81-92. (Benson Idahosa University) **(Local)**

***Abusomwan, R.E.**, Ekwueme, C.M., & Atu, G.O. (2019). Impact of self-assessment system on company income tax revenue in Nigeria. *Accounting and Management Review(AMAR)*,3(1), 83-98. (Benson Idahosa University) **(Local)**

***Abusomwan, R.E.**, Atu, O.G. & Atu, O.O.K. (2016). Financial reporting for small and medium enterprises. *IUO Journal of Accounting*,2(1),11-39.(Igbinedion University) **(Local)**

. *Uagbale- Ekatah, R.E., & **Abusomwan, R.E.** (2016).Mergers, acquisitions and variations in bank performance. *Academic Horizon Journal*, 1(1), 42-53.(Ambrose Ali University) **(Local)**

. **Abusomwan, R. E.**, & Uagbale- Ekatah, R.E. (2015). Effect of liquidity and risk management on corporate financial performance in Nigeria. *Accounting and Management Review (AMAR)*,2(1), 138-151.(Benson Idahosa University) **(Local)**

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|------------------------------------|---|
| 7. Research Interest: | Taxation, Auditing, Accounting and Public Sector |
| 8. Title of Thesis (M.Sc and PhD): | Audit Report and Public Expectation Gap in Nigeria (M.Sc.)
Firm Characteristics and corporate governance disclosure quality of Nigerian and South African Deposit Money Banks. (PhD) |
| 9. Grants: | |
| 10. Fellowship: | None |

11. Patents: None
12. Awards: (a) Academic- Lecturer of the year by NUASA Executive, BIU Chapter 2017 and 2022
(b) Professional –None

13. External (International) Linkages: None

14. Professional Affiliations:

Qualifications	Awarding Professional Body	Year
Associate of the Chartered Taxation of Nigeria (ACIT)	Chartered Institute of Taxation of Nigeria (CITN)	2018
Associate of Chartered Accountant of Nigeria (ACA)	The Institute of Chartered Accountants of Nigeria (ICAN)	2011
Fellow of Chartered Accountant of Nigeria (FCA)	The Institute of Chartered Accountants of Nigeria	2023
15. Community Service:	Financial Secretary and Membership Secretary for Society of Women Accountants of Nigeria, Edo State Chapter.	
16. Online Academic profile:	google scholar (Rachael abusomwan), ORCID: https://orcid.org/0000-0001-6707-1186	