

ACADEMIC STAFF CV

SECTION A: GENERAL INFORMATION:

1. Name: Joy Omeghie OSEMWEGIE-ERO (Nee Aigere)
2. Institution email: josemwegie-ero@biu.edu.ng,
3. Department of Accounting
4. Social and management sciences
5. ACADEMIC QUALIFICATIONS

- i. PhD Accountancy, Nnamdi Azikiwe University (UNIZIK) AWKA, 2018.
- ii. M. Sc. Accounting, University of Benin (UNIBEN) BENIN, 2009.
- iii. Master of Business Administration (MBA), University of Benin (UNIBEN) BENIN, 2010
- iv. B. Sc. Accounting, (2 1) Ambrose Alli University (AAU), EKPOMA, 2002.

6. PUBLICATIONS

i. Books NIL

ii. Chapters in books:

1. *Osemwegie-Ero, O.J., & Eguasa, B.E. (2021). Relevance of Accounting and Financial Reporting in post Covid-19 Pandemic in Tanimu, A.B., Olowu, D.M., Ugwanyi, W. Enudu, T.O., Omes, I, (Eds.). Research as a Panacea to Management and Socio-Economic Sustainability in COVID-19 Era. A book of reading, 1 st ed., 86-93, Iemah, Lagos, Nigeria.
2. *Osemwegie-Ero, O.J., (2019). Errors and Omission in Emeni, F.K.; Ajibolade, O.A.; Asaolu, T. O. & Arowoshegbe, A.O. (Eds.), Accounting: A book of readings. 1 st ed. 43 – 62. Diamond print and Design Ltd., Lagos, Nigeria. (Local)
3. Urhoghide, P.I., & Osemwegie-Ero, O. J. (2011). The Conduct of Legislative Business in the Federal Republic of Nigeria: Defining the Issues- Financial Probity, Accountability and Integrity in Aghayere, V.O.; Iyoha, F.E. & Amadasun, A.B. (Eds.), In Search of Sustainable Development Alternative in Nigeria. A book of reading 1 st ed., 16 – 31. Centre for Development Integration in Africa (CDIA), Edo State, Nigeria.

iii. Journal Articles:

4. **Osemwegie-Ero, O.J., Chinedu-Chinedu, A. & Erhirhie, F.E, (2024). Firm Characteristics and Non-financial information Disclosures of Elite issuers firms in Nigeria Exchange Group. Journal of Accounting and Management Danubius University. 14(1), 7-20.

5. Dabor, A.O., Osarodion, F. W., & **Osemwegie-Ero, J.O. (2024). Audit market concentration in an emerging economy. *Humanities journal*, 1 (2), 1-7. Available at: <https://doi.org/10.31893/humanitj.2024003> (International)
6. *Osemwegie-Ero, J. O., Ogedegbe, E., Esemojie, I., & Onuoba, R. (2024). Auditor skepticism and materiality in financial reporting. *International Journal of Business Diplomacy and Economy*. 3(2), 94-100. Available at: <http://interpublishing.com/index.php/IJBDE> Impact Factor:10.45 (International)
7. *Osemwegie-Ero, J.O., Hussey, A. O., Atarere, L.O., & Erhirhie, F.E, (2024). Non financial disclosures and firm performance of quoted manufacturing companies in Nigeria. *RIK International Journal of Business and Management*, 8(1), 142-160. Available at: <https://www.rikjournals.net/home?arch=true&cid=3&vol=8&dt=02∓yt=2024&n=1> #pContent ISSN:2350-4213(print) ISSN:2350-425X(online) Impact Factor:6.64
8. Iyafekhe, C., *Osemwegie-Ero, J.O., & Erhirhie, F.E, (2024). Firm attributes and IFRS compliance level of financial service firms in Nigeria. *UNIPORT Journal of Business, Accounting and Finance Management* , 15(2), 58-75.
9. *Jackson-Akhigbe, B.E., Osemwegie-Ero, J.O., & Adebayo, O. (2024). Financial reporting and influences of reporting standard quality and transparency: global. *UNIPORT Journal of Business, Accounting and Finance Management* , 15(2), 96-104.
10. *Osemwegie-Ero, J.O. & Odin, R. (2024). Corporate governance attributes and corporate social responsibility performance disclosures of quoted insurance companies: a Nigeria study. *West African Journal of Business and Management Sciences (IMSU)*, 9(1), 159-183.
11. *Osemwegie-Ero, J.O., Odin, R. & Atarere, L.O.(2024). Corporate governance and corporate social responsibility disclosures of listed Insurance companies in Nigeria.

Available at: <https://dj.univ-danubius.ro/index.php/JAM/issue/view/188> ; Online ISSN:2392-8778/Print ISSN:2284-9459

12. *Osemwegie-Ero, J.O. & Onifade, V.B. (2024). Corona virus pandemic and financial performance of Nigerian listed deposit money banks. *UNIPORT Journal of Business and Economy*, 16(1), 164-178.
13. *Osemwegie-Ero, J.O., Iyafekhe, C., & Erhirhie, F.E, (2024). Board diversity and financial reporting quality in Nigeria listed hotels. *UNIPORT Journal of Business and Economy*, 15(1), 191-203)
14. . Obasi, R. O., **Osemwegie-Ero, O.J., Erhirhie, E. F., Jackson-Akhigbe, B.E., Atarere, L.O., & Ikponmwoba, O.G. (2024). Rationale for Crime and Cybercrime Perpetuators in Edo State Nigeria. *Archives of Business Research (ABR)* 12(7), 89-105. Available at: URL: <http://doi.org/10.14738/abr.127.17355>

15. Osemwegie-Ero, J.O., Jackson-Akhigbe, B.E., & Awogbe, P.B. (2023). Corporate social responsibility and financial performance of selected firms in service industry in Nigeria. *NOUN Journal of Management and International Development (NOUN-JOMAID)* , 7 (1), 77-95. (National)
16. *Osemwegie-Ero, O.J., Jackson-Akhigbe, B.E., & Obaseki, J.I. (2023). Firm characteristics and financial performance of listed oil and gas companies. *West African Journal of Business and Management Sciences (IMSU)*, 14(4), 47-67.
17. *Osemwegie-Ero, O.J., Jackson-Akhigbe, B.E., & Ekhaton, O.O. (2023). Blockchain accounting skill – A survey of literature on the challenges and prospects of accountants in Nigeria. *Business and Finance Journal (IMSU)*, 14 (3), 83-9.
18. *Osemwegie-Ero, O.J., Jackson-Akhigbe, B.E., & Umanah, T. C. (2023). Board gender diversity and market value of listed manufacturing firms in Nigeria. *UNIPOINT Journal of Accounting and Business*, 10 (1), 114-125.
19. *Osemwegie-Ero, O.J., Jackson-Akhigbe, B.E., & Huonyemesi, F. I. (2023). Human resources accounting and performance of listed oil and gas companies in Nigeria. *IMSU, West African Journal of Business and Management Sciences*, 7(3), 127-14. (National)
20. *Osemwegie-Ero, O.J., Jackson-Akhigbe, B.E., & Adoghe, F. (2023). Foreign currency exchange risk management and financial performance of Nigeria Deposit Money Banks. *Central Asian Journal of Innovations on Tourism Management and Finance*, 4 (9), 92-99. Available at: <https://cajtmf.centralasianstudies.org> ISSN:2660-454X (International)
21. *Jackson-Akhigbe, B.E., Osemwegie-Ero, O.J., & Ekhasomhi, S.O. (2023). Creative accounting and corporate failures in quoted Nigeria companies. *African Journal of Accounting, Finance & Marketing (UNIPOINT)*, 7 (3), 72-97.
22. *Osemwegie-Ero, O.J., & Anusike, A.N. (2023). Sustainability reporting and financial performance: A study of Nigerian oil and gas manufacturing companies. *Journal of Accounting, Finance & Management Discovery, (Federal University Wukari)* 6 (1), 163-179.
23. *Osemwegie-Ero, O.J., Jackson-Akhigbe, B.E., & Inegbedion, N. O. (2023). Working capital management and profitability of Nigerian listed industrial goods firms. *Journal of Management and Social Sciences, (Hezekiah University)* 10 (I), 32-46.
24. *Osemwegie-Ero, O.J., Jackson-Akhigbe, B.E., & Ashley, E. (2023). Board cognitive diversity and sustainability reporting in the Nigerian oil and gas sector. *Journal of Business and Economy (Salem University)*, 9 (1), 121-134.
25. *Osemwegie-Ero, J. O. & Babalola, J.O. (2023). Audit committee and corporate reporting lag: a study of Nigerian listed manufacturing companies. *Journal of Marketing and Emerging Economics*.3 (10), 35-45. Available at: www.openaccessjournals.eu
<https://creativecommons.org/licenses/by/4.0/e-ISSN:2792-4009/>

26. *Osemwegie-Ero, O.J., Jackson-Akhigbe, B.E., & Osagie-Uyigwe, J. (2023). Corporate governance and financial statement fraud in the Nigerian oil and gas sector. *International Journal on Economics, Finance and Sustainable Development*, 5(3), 103-114. Available at: <https://journals.researchparks.org/index.php/IJEFSD> ISSN(electronic): 2620-6269/ISSN(print): 2615-4021
27. *Osemwegie-Ero, O.J., Chinedu-Chinedu, A. & Atarere L.O. (2023). Firms traits and sustainability reporting of elite issuers firms in Nigeria Exchange Group. *International Journal of Business Diplomacy and Economy*. 2(10), 35-4. Available at: <https://inter-publishing.com/index.php/IJBDE> ISSN: 2833-7468
28. *Jackson-Akhigbe, B.E., Osemwegie-Ero, O.J., & George, M.O. (2023). Board characteristics and environmental disclosures of listed consumer companies in Nigeria. *International Journal of Governance and Development (AAU)*, 6(2), 1-10. (Local)
29. *Jackson-Akhigbe, B.E., Osemwegie-Ero, O.J., & Ogieva, E. I. (2023). Relevance of intangible asset accounting recognition and firm value of listed brewery companies in Nigeria. *Accounting and Management Review(BIU)*, 4 (1), 73-88. (Local)
30. *Osemwegie-Ero, O.J., Jackson-Akhigbe, B.E., & Omeru, P. E. (2023). The role of environment taxes in environmental sustainability in Nigeria. *Accounting and Management Review (BIU)* 4(1), 89-103.
31. *Jackson-Akhigbe, B.E., Osemwegie-Ero, O.J., & Dabor, A.O. (2023). Returns on investment and covid-19 pandemic in Nigeria; Issues and insights. *Edo Journal of Arts, Management and Social Sciences (EJAMSS) Edo State University*, 5(1), 174-188.
32. *Osemwegie-Ero, O.J., Jackson-Akhigbe, B.E., & Okhueigbe, L. O. (2023). Corporate governance and sustainability reporting quality in listed consumer goods in Nigeria. *Journal of Resources and Economic Development (JRED),University of Maiduguri*, 6 (2). 55-66.
33. *Jackson-Akhigbe, B.E., Osemwegie-Ero, O.J., & Akeme, O.P. (2023). Share price and earnings quality of quoted firms in Nigeria. *Journal of Business and Economy*, 15 (1), 62-75.
34. Department of Accounting, University of Port Harcourt, 15 (1), 62-75.
35. *Jackson-Akhigbe, B.E., Osemwegie-Ero, O.J., & Ugiagbe, A. U. (2023). Capital structure (ICT) companies in Nigeria. *Sokoto Journal of Management Studies*, 36 (3), 1-18.
36. *Osemwegie-Ero, O.J., & Atarere, O.L. (2021). Environmental Disclosure and Share Price Volatility of listed Oil and Gas Companies in Nigeria. *Global Research Journal of Accounting and Finance (GRJAF)*, 1(1), 19-37.
37. *Osemwegie-Ero, O.J., & Erhirhie, F. E. (2021). Changes in Price Level and Accounting Measurement: Evidence from Nigeria. *Journal of Resources and Economic Development (JRED) University of Maiduguri*, 4 (1), 45-58.

38. Osemwegie-Ero, O.J., & Erhirhie, F. E. (2021). Impact of Tax Laws and Reforms on Revenue Generation in Nigeria: 1994 to 2019. *Bayero Journal of Management Sciences (BAJOMS)*, 2 (2), 29-45
39. Osemwegie-Ero, O.J. (2019). Cross border banking and bank performance: The Nigeria case. *International Journal of Accounting & Finance, (IJAF)*, the Institute of Chartered Accountants of Nigeria (ICAN), 8 (2), 118-145.
40. Osemwegie-Ero, O.J.; Atarere, O.L & Erhirhie, F. E. (2019). International Financial Reporting Standard (IFRS) adoption and reporting quality of manufacturing companies in Nigeria. *Accounting & Management Review (AMR) BIU*, 3(1) 61-82.
41. Osemwegie-Ero, O.J., & Atarere, O.L. (2017). Determinants of International Financial Reporting (IFRS) adoption in selected African countries. *ICAN Journal of Accounting and Finance (IJAF)*, 3 (2), 227 – 246.
42. Erhirhie, F. E., & Osemwegie-Ero, O.J. (2017). Double Taxation Treaty and Foreign Direct Investment: The Nigeria evidence. *IOSR Journal of Economics and Finance (IOSR-JEF)*, 8 (5), 38 - 48. Available at: www.iosrjournals.org Doi:10.9790/5933- 0805033848 e-ISSN:2321-5933, p-ISSN: 2321-5925
43. Atarere, O.L., & Osemwegie-Ero, O. J. (2017). Total Quality Management (TQM): A Veritable Tool for Enhancing Standards in Nigeria. *African Journal of Studies in Education, (UNIBEN)* 12 (1), 290-303.
44. Atarere, O.L., Osemwegie-Ero, O. J., & Eneh, O. (2016). Accounting Education: A Strategy for National Security. *International Journal of Innovative Social Sciences & Humanities Research*, 4 (2), 28-35. Available at: www.seahipaj.org ISSN: 2354-2926
45. Osemwegie-Ero, O. J., & Eneh, O. (2016). Corporate Social Responsibility and Corporate Financial Performance in Developing Economies: The Nigeria experience. *NG-Journal of Social Development*, 5 (4), 112 – 128.
46. Umoru, D., & Osemwegie-Ero, O. J. (2016). Capital Adequacy and Financial Performance of Banks in Nigeria: Empirical evidence based on FGLS estimator. *European Scientific Journal*, 12 (25), 295-303. Available at: URL: <https://dx.doi.org/10.19044/esj.2016.V12n25p295>
47. Akhideme, A.E., & Osemwegie-Ero, O. J. (2015). External financial control institutions and the socio-economic transformation of Nigeria: A qualitative assessment. *International Journal of management sciences*, 2 (12), 871-824. Available at: <https://www.rassweb.com> print ISSN:2310-2829 online ISSN:2310-2845 Impact Factor: 0.3518
48. Osemwegie-Ero, O. J., & Oziegbe, D.J. (2015). Ethics in Accounting Education: A panacea for the challenges in the Accounting practice. *Review of Public Administration and Public Affairs (RPPAA)*, 1(2), 49-60. ISSN: 2540-1688. (National)

49. Oziegbe, D.J., & Osemwegie-Ero, O. J. (2014). The pension reform Act 2004 and retirement planning system in Nigeria. *Journal of the Association of National Accountants of Nigeria*, 2 (2), 35-41.
50. Amadasun, A.B., & Osemwegie-Ero, O. J. (2013). Impact of professional ethics on Accounting practice in Edo state Nigeria. *Kaduna State University Journal of Accounting Research and Practice*, 2 (1), 83-101.
51. Osemwegie-Ero, O.J. (2010). Total quality management in academics. *Journal of West African Social and Management Sciences Review (WASMSR) BIU*, 1 (2), 91 – 100.

RESEARCH INTREAST:

- I. Auditing; financial reporting and taxation

TITLE OF THESIS AND PhD:

- I. Budgetary games and human performances in Nigeria organization
- II. Cross border banking and performance

GRANTS: Grant Awarding Body: Institute of Chartered Accountants of Nigeria (ICAN) PhD Research Grant (2017) on Cross border banking and bank performance: The Nigeria case.

b. GRANTS (APPLIED BUT NOT SUCCESSFUL): 02

1. Grant Awarding Body: Structural Transformation and Economic growth (STEG) Grant (2022): Social. Environmental and sustainability reporting in Nigerian quoted companies.

Grant Amount: £3,700 (three thousand, seven hundred Euro)

2. Grant Awarding Body: Caste system and social discrimination in south eastern Nigeria.

Grant (2023): United Nations ICAN GRANTS

AWARDS: Award as Accounting lecturer of the year – NAUSA B.I.U. Chapter (2014) “EXCEL Accounting Magazine, 3rd Issue.