

CURRICULUM VITAE

Name: Rosemary Obiageri OBASI
Email: robasi@biu.edu.ng
Department: Accounting
Faculty: Social and Management Sciences

ACADEMIC QUALIFICATION DEGREES

DATES

Ph.D., Accounting, (Nnamdi Azikiwe University)	2008 - 2014
Master of Science (M.Sc.), Accounting (Benin)	2005 – 2007
Bachelor of Science (B.Sc.), Accounting (IMSU): 2 ¹	1999 – 2003
Ordinary National Diploma (OND), Accounting (Auchi)	1996 – 1998

PUBLICATIONS

Iyamu, M.O., Osemwegie-Ero, J.O., & **Obasi, R. O. (2024)**. Supply Chain Management and Sustainable Performance In Listed Consumer Goods Firms: The Nigeria Evidence. *Research Journal of Financial Sustainability Reporting*, 7(2). <https://deptofaccy-esut.com.de/index.php/rjfsr/article/view/126>

Iyamu, M.O., **Obasi, R. O.**, & Jackson-Akhigbe, B. E. (2024). Analysis of Fraud in Banks: The Nigeria Experience. *ESUT Journal of Accountancy*, 15(2). <https://deptofaccy-esut.com.de/index.php/eja/article/view/122>

Moses, M.O. & **Obasi, R. O.** (2024). Impact of independent director educational background and tenure on financial performance of listed financial companies in Nigeria. *Journal of Global Accounting*, 10(4) (December, 2024).

Obasi, O., Osemwegie-Ero, J.O., Erhirhie, F.E., 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*, 12(7), 89-105.
DOI:10.14738/abr.127.17355.

Ekiomado Jackson-Akhigbe, **Rosemary Obiageri Obasi**, & Funke Olatundun Aladetimi (2024). Audit attributes and audit quality of Nigerian quoted non-financial companies. *International Review of Business & Applied Sciences (IRBAS)*, 5(1); 125 – 150.

Iyamu, M.O., Obasi, R.O., & Senapathy, M. (2024). Influence of ownership structure on sustainability disclosure of brewery firms in Nigeria. 13th International Scientific Conference, Employment, Education and Entrepreneurship preceding, Belgrade, October 25, 2024.

Itua, M.P., Obasi, R. O., Daniel D.M., Asale, A., Abo, T., Senapathy, M. (2024). Comparing fraud cases in Nigeria and US banks: Lessons for prevention and regulation. *Employment, Education and Entrepreneurship*, pp. 941 – 948.

Obasi, R.O. (2024). Enhancing Quality Assurance in Nigerian Higher Education through Artificial Intelligence: Challenges, Opportunities, and Future Directions. In Okebukola, A.P. (Ed.) *AI and Ethics, Academic Integrity and the Future of Quality Assurance in Higher Education*, volume 3, Chapter 56, pp 413 -422.

Jackson-Akhigbe, B. E., **Obasi, R.O.** & Odeh, P. (2023). Professional scepticism and fraud detection by trained auditors. *International journal of governance and development*, institute for governance and development, Ambrose Alli University, Ekpoma, 6(1), 156-163.

Obasi R.O. & Eguasa B. E. (April, 2023). Corporate board and digitization in Nigerian organisations: The issues, challenges, and way forward. *Journal of corporate governance*, 15(1), 2846 – 2875.

Umar, A.M., Norfadzilah, R., Abdullahi, S., & **Obasi, R.O.** (2021). The influence of CEO characteristics on financial reporting quality in Nigerian non-financial listed companies. *Journal of Contemporary Issues in Business and Government*, 27(2), 117-122. <https://cibgp.com/Doi: 10.47750/cibgp.2021.27.02.015> (Foreign: ESCI, CC-BY)

Ekpe, T.M., **Obasi, R.O.**, Abdullahi, S.R., Umar, A.M., & Norfadzilah, R. (2020). Earning surprises and stock price reactions of quoted companies in Nigeria. *International Journal of Financial Research*, 11,(4), 306-315. URL: <https://doi.org/10.5430/ijfr.v11n4p306> (Foreign: SCOPUS, BASE, RePEc)

Ekwueme, C.M., **Obasi, R.O.**, Abdullahi, S.R., Umar, A.M., & Norfadzilah, R. (2020). The influence of cash flow patterns on random organisational development in Nigerian listed companies. *Research in World Economy*, 11(3), 171 -179. URL: <https://doi.org/10.5430/rwe.v11n3p171> (Foreign: SCOPUS; RePEc; DOI)

Kokumo-Oyakhire, G.A., Dan-Ugbomoiko, O. & **Obasi, R.O.** (2020). Impact of ATM profitability and liquidity on the Nigerian banking sector. *Sokoto Journal of Management Studies*, 22(1), 155-172. A publication of the Faculty of Management Science, Usmanu Danfodiyo University, Sokoto.

Asemota, G.O., & **Obasi, R.** (2019). Tax revenues and economic growth in Nigeria. *Sokoto Journal of Management Studies*, 21(4), 99-118. A publication of the Faculty of Management Science, Usmanu Danfodiyo University, Sokoto.

Obasi, R.O., & Mamidu, A.I. (2019). Implementation of international public sector standards (IPSAS) in Nigeria: A comparative study between Edo and Ondo states. *Accounting and Management Review*, 3(1), 117-135. A publication of the Department of Accounting, BIU, Benin City.

Obasi, R. O. (2019). Corporate governance research opportunities in Nigeria: A national development issue. *International Letters of Social and Humanistic Sciences*, 87, 13-22. <https://doi.org/10.18052/www.scipress.com/ILSHS.87.13>

Obasi, R. O. (2019). Not-for-profit entities. In Emeni, F.K., Asaolu, T.O., Ajibolade, S.O. & Arowoshege, A.O. (Eds), *ACCOUNTING: A book of reading*, pp149 -159. Lagos: Diamond Prints and Design Limited.

Ilaboya,O.J., & **Obasi, R.O.** (2018). CEO attributes and accounting numbers. *Nigerian Academy of Management Journal*, 13(1), 13-25

Obasi, R.O., Abdullahi, S.R., & Igbashio, J. A. (2018). Behaviour of stock market returns in two West African capital markets: A Markovian analysis. *University of Utara International Journal of Organizational and Business Excellence*, 3(1). 21-51

Eguasa, B.E., & **Obasi, R. O.** (2018). Audit tenure and audit quality in Nigeria. *Hezekiah University Journal of Management & Social Sciences*, 6(2), 93-108.

Obasi, R. O. (2018). Fair value accounting an alternative to historical cost accounting: For what purpose? In C.A. Okafor & O. J. Ilaboya (Eds), *Contemporary issues in accounting and finance*, pp. 24-38. Lagos: Pumark Nigeria Limited. A book in honour of Prof. A.R. Anao, by Department of Accounting, University of Benin.

Ilaboya, O.J., **Obasi, R.O.**, & Izevbekhai, M.O. (2017). Firm level characteristics and effective tax rate. *ICAN Journal of Accounting & Finance*, 2(1), 47 – 63.

Obasi, R. O., & Aruna, I. M., (2017). Determinants of corporate failure: A way of ensuring a country's sustainable development. A conference preceding of the Department of Accounting, BIU, Benin City, 196- 208.

Urhoghide, R.O., **Obasi, R.O.**, & Oziegbe, D.J. (2016). Economic bonding and audit quality in Nigeria. *International Journal of Accounting, Finance, & Management*, 1(1), 41 -52. A publication of the Department of Accounting, College of Social & Management Sciences, Afe Babalola University, Ado-Ekiti, Nigeria.

Obasi, R.O., Eguasa, B.E. & Ojisua, M.O. (2016). Equity ownership structure and earnings management in Nigerian quoted companies. *West African Social and Management Sciences Review*, 7, 79-96. A publication of the faculty of social & management sciences, BIU, Benin City, Nigeria.

Obasi, R.O., Urhoghide, R.O., & Archibong, C. (2016). Effect of teaching methods on the performance of accounting students in Benson Idahosa University in Nigeria. *ICAN Journal of accounting and finance*,1(1), 87 -100.

Obasi, R.O., & Ekwueme, C.M. (2016). Age and cash flow patterns as proxies for classifying firm's lifecycle stages in the Nigerian Quoted Companies. *ICAN Journal of accounting and finance*, 5 (1), 64 - 79.

Mbaegbu, D., **Obasi, R.**, & Ugwoke, C. (2016). The incidence of mass poverty amidst high economic growth in Nigeria: The evidence of gross mismanagement of resources in a democracy 1999 – 2014. *International Journal of Advanced Research in Public Policy*,

Obasi, R. & Uagbele-Ekatah, R. (2016). Demographic indicators and professional ethical behaviour of accounting students. *IOSR Journal of Business and Management (IOSR-JBM)*18(7), 12-18. By International Organization of Scientific Research. Available at: www.iosrjournals.org. DOI:109790/487x-1807011218

Obasi, R.O., Ekwueme, C.M., & Osuyali, H. (2016). The impact of IFRS accounting numbers on value relevance in Nigerian quoted companies. *Igbinedion University Journal of Accounting*, 2, 283 - 307.

Obasi, R., & Ofuan, I. (2016). Association between entity characteristics and total accrual. *Sokoto Journal of Management Studies*, 5(2), 68-79. A publication of the Faculty of Management Sciences, Usmanu Danfodiyo University, Sokoto

Obasi, R. (2015). Evaluation of industrial training scheme: A case study of Benson Idahosa University's accounting students. *Accounting Management Review* 2(1), 60-73. A publication of the Department of Accounting, BIU.

Obasi, R.O., & Eguasa, B.E. (2015). Accounting Students' Perceptions of Ethical Behaviours in Nigeria. *West African Journal of Business and Management Sciences, Nigerian Edition*, 4(1), 212-221. A publication of the faculty of business administration, Imo State University.

Obasi, R. (2015). The impact of industrial training on students' academic performance. *Advances in Social Sciences Research Journal*, 2(6), 186 -196. Available at <https://scholarpublishing.org>assrj> , DOI:10.14738/assrj.26.1197

Obasi, R. (2014). Pcaob inspection reports: Quality control and firms' characteristics. *International Journal of Accounting and Taxation*, 2(3), 41-54. DOI:10.15640/ijat.v2n3a3

Obasi, R., & Enabulele, L. (2013). Association between CSR and corporate performance. *Sokoto Journal of Management Studies*, 5(2), 68-79. A publication of the faculty of management science, Usmanu Danfodiyo University, Sokoto.

Obasi, R. & Nkwor, C. (2013). The relationship between staff attributes and sharp practices in the oil and gas downstream sector in Nigeria. *Research in World Economy*, 4 (2), 54-60. Available at www.sciedu.ca/rwe.

Obasi, R. & Donwa, P. (2013). The impact of educational qualifications, experience, and venture capital awareness on co-ownership of small enterprises in Nigeria. *Journal of Applied Finance & Banking*, 3(1), 137-146. ISSN: 1792-6580 (print version), 1792-6599 (online).

Obasi, R. (2012). Accounting clarity through the proposed two column profit and loss account: A comparative study of Accountants and Investors' perceptions. *Asian Economic and Financial Review*, 2(8),921-934.

Obasi, R. & Osisioma, B. (2012). An Assessment of State Government performance through financial ratio analysis model. *International Research Journal of Applied Finance, III* (9), 1339 – 1361.

Obasi, Rosemary & Ekwueme, Chizoba (2011). Investors' perceptions of the relevance of credit transactions disclosure in income statement. *International Research Journal of Finance and Economics issue 64*, 170 -185.

RESEARCH INTERESTS

- Corporate governance and financial reporting
- Financial statements fraud
- Corporate reporting and sustainability accounting
- Financial analysis and performance

TITLE OF THESIS

Ph.D.: Cashflow patterns as a factor of firm's life cycle stage: A cross sector analysis of quoted companies in Nigeria.

M.Sc.: Corporate social responsibility: Activities of oil and gas exploratory and producing companies in the Niger Delta.

GRANTS: NONE YET

FELLOWSHIPS/SCHOLARSHIPS: NONE

PATENTS: NA

AWARDS:

a. Academic Awards

2024 Use Generative AI as Your Thought Partner.
Granting body: Coursera, May 1, 2024.

2024 Financial Accounting and Fraud Examination.
Granting body: West Virginia University and Coursera, April - June 24, 2024.
AWARD: 82.66 Percent.

2024 Artificial Intelligence (AI) for teaching, research, and community service from Jan. 26 -April 26, 2024.
Granting body: Virtual Institute For Capacity Building in Higher Education (VICBHE)
AWARD: Distinction Plus and Distinction in Project

2023 Advanced digital empowerment programme for tertiary institutions data analysis using SPSS and Ms Power BI.

Granting body: Digital bridge institute- international centre for information and communications tech. Studies.

2023 Outstanding performance in module 7: practical skills for delivering the CCMAS in an online environment- Distinction+ and Certificate of Basic proficiency in Moodle.

2022 & 2023 Vice-Chancellor commendation letter for capacity for handling difficult assignments and a rare trait of trustworthiness and loyalty to the vision, mission and core purpose of the university.

2022 Vice-Chancellor commendation for your unalloyed support, hard work, commitment, and dedication to service of the University, which have contributed immensely to its landmark achievements, in recent times and which exemplify its core values of Accountability, Teamwork, and Ownership mentality.

2022 & 2023 Emeritus Prof. Peter Okebukola recognition as one of the best Director of Academic Planning in Nigeria. <https://youtu.be/rcG6SB2bC-Q>

2022 Theory, practice and future of academic planning in university education (Distinction). NUC/NOUN Jan 14 – March 15, 2022.

2019 Letter of Commendation from Dean of Social & Management Sciences for working tirelessly, source of wise counsel, and moral support during challenging times, being most cooperative, diligent, outstanding in performance duties assigned invaluable contribution to the smooth and successful running of the faculty.

2018 Best practices and basic skills on open and distance learning.
Granting body: Concept De La Paix, tertiary education IT consultants.

2018 Professional development for faculty serving as course developer's certificate.
Granting body: Pacific Independent Education.

2016 The dynamics of leadership in life and ministry certificate.
Granting body: Scripture communication network: strategic leadership academy.

2015 Letter of Appreciation from the Principal, Word of Faith schools, for giving professional talk in the school's Career Day Programme, November 11, 2015.

2014 Letter of Commendation from Dean of Social & Management Sciences for exemplary commitment and work in the faculty, thoroughness, creativity and innovative skills.

2013 Distinguished Professional Contributions to Administrative Matters Award- Institute of Corporate Administration, March, 2013.

2012 Accounting Lecturer of the Year- NUASA B.I.U (2012), EXCEL Accounting Magazine, 1st issue.

2004 M/S Windows 98/2000 certificate, M/S word certificate, M/S Excel certificate, and COREL Draw certificate. Awarding body: Amacon Computers Nigeria, Benin city, Edo state.

b. Professional Awards: NONE

EXTERNAL (INTERNATIONAL) LINKAGES

External Examiner-ship:

- i) External assessment for the post of Reader/Associate Professor of Nnamdi Azikiwe University from 2024
- ii) External assessment for the post of Reader/ Associate Professor of Wellspring University, Benin city, Edo State from Oct. 2024
- iii) External examiner for Babcock University' Ph.D students in May, 2024

PROFESSIONAL QUALIFICATIONS

Associate of the Institute of Chartered Accountants of Nigeria (ACA)	2007
Associate of the Institute of Certified Cost Managers of Nigeria (ACCM)	2008
Associate of Nigerian Statistical Association (ANSA)	2010
Member of American Accounting Association (AAA)	2010-2014
Member, Institute of Corporate Administration,	2013
Educator member, Association of Certified Fraud Examiner (ACFE)	2022
Fellow of the Institute of Chartered Accountants of Nigeria (FCA)	2023

COMMUNITY SERVICE

Reviewer:

- Academy of Management Nigeria, 2015 till date
- West African Social and Management Sciences Review. A publication of the faculty of social & management sciences, BIU, Benin City, Nigeria
- Asian Journal of Economics, Business and Accounting. (February 2, 2022)
- Technical Reviewer of B.Sc. Accounting 30 percent Course Developed by:
 - Clifford University, Owerri, Abia state, Nigeria (CLU)
 - Federal University Dutsin-Ma (FUDMA)

- Lagos State University (LASU)
- Lagos State University of Science and Technology (LASUSTECH)
- Delta State University, Abraka (DELSU)
- Skyline University Nigeria (SUN)
- Nasarawa State University, Keffi (NSUK)

Editorial Advisory Board Member:

- i) Accounting and Taxation Review, Department of Accounting, Faculty of Management Sciences, University of Benin, Benin City, Edo State, Nigeria from 2017 till date.
- ii) Studies in humanities, Usmanu Danfodiyo University, Sokoto from May, 2021 till date.
- iii) Accounting and Management Review, Department of Accounting, Benson Idahosa University, from 2021 till date.
- iv) Journal of Postgraduate Studies, Benson Idahosa University, from 2024

Editor- in-Chief:

- Accounting and Management Review, Department of Accounting, Benson Idahosa University, 2024.
<https://amarj.com.ng/index.php/AMAR/about/contact>
- Africa social and management review, faculty of social and management sciences, Benson Idahosa University, 2024.

Academic conferences organisation:

LOC member: Department of Accounting Conference, Benson Idahosa University, Benin City, Edo State.

Theme: Issues in national development and economic resurgence: Accounting and Finance Perspectives (Department of Accounting Conference, (Nov.9-11, 2017),

LOC member: Department of Accounting Conference, Benson Idahosa University, Benin City, Edo State.

Theme: Organizational Challenges and Change Management, (2011)

LOC member: Department of Accounting Conference, Benson Idahosa University, Benin City, Edo State.

Theme: The Global Economic Recession: Challenges and Way Forward, Management (2017).

LOC member: Benson Idahosa University, BAASANA international conference, (2023), Benin city, Edo state.

Theme: Human Capital and digital economy for sustainable development.

Co-chairman, panel session: ICAN Fourth Academics Conference (ACAF), (2018), Covenant University, Ota.

Chairman, panel session: Benson Idahosa University, BAASANA international conference, (2023), Benin city, Edo state. Conference room 2.

Rapporteur:

- i. 9th National Conference of the Academy of Management Nigeria, (July 2015), UNIBEN.
- ii. ICAN, Third Academics Conference (ACAF),(2017), UNILAG, Implementation of International Public Sector Accounting Standards (IPSAS) in Nigeria: A Comparative Study.
- iii. Conference for Directors of Academic planning in Nigeria Universities, at National Open University of Nigeria, December 11 -13, 2023.

AWARENESS CAMPAIGN:

- Hosted the 2022 ACFE international fraud awareness week, Nov. 9 to 13, 2022.
<https://www.biu.edu.ng/international-fraud-week-governor-pays-courtesy-call-vice-chancellor/>

<https://www.biu.edu.ng/2022-international-fraud-awareness-week/>

- Hosted the 2023 ACFE international fraud awareness week, Nov. 12 to 18, 2023. Find communique at: https://www.linkedin.com/in/rosemary-obasi-084433b8?utm_source=share&utm_campaign=share_via&utm_content=profile&utm_medium=android_app
- Hosted the 2024 ACFE international fraud awareness week, Nov. 17 to 23, 2024. Find communique at: https://www.linkedin.com/posts/rosemary-obasi-084433b8_2024-ifaw-communique-activity-7273622116485222400-0Dc?utm_source=share&utm_medium=member_android&rcm=ACoAABj696QBLYNCN7JTfmrP-JRiWdSyYCoe55I

Post graduate service:

MBA defence discussant, Friday, April 15, 2016. The evaluation of the impact of the implementation of cheques truncation system (CTS) in Nigeria, financial system. Department of Business Administration, Benson Idahosa University, Benin city, Edo state.

MBA defence discussant, Friday, April 15, 2016. Electronic banking frauds in Nigeria: causes and remedies. Department of Business Administration, Benson Idahosa University, Benin city, Edo state.

Internal examiner for PGD and M.Sc. accounting students from 2015 till date.

Public speaking and training:

International fraud awareness week, 2023

Topic: from vulnerability to vigilance: SMEs fraud prevention guideline

Faculty of engineering stakeholders meeting, 2023

Topic: course advising in Benson Idahosa University: The roles of the advisers and students.

Admiralty University, Ibusa, Delta state CCMAS workshop, 2023

Topic : Guideline on the preparation of CCMAS 30% additional courses.

Faith medical school career week, 2016

Topic: Choosing an appropriate course of study

Keynote address during the in-house training for all internal Audit Staff members of BIU
Internal audit:

Theme: Bridging the audit expectation gap in digitalized environment, the position of internal auditor in Benson Idahosa University on Monday, 22nd November, 2021

Faculty of Social & Management Sciences

Topic: Required Dress code

University orientation programme for new students for 2024/2025 session

Topic: Academics and study habits 17th and 18th October, 2024.

ONLINE ACADEMIC PROFILES:

SCOPUS ID: 57217865930

ORCID: 0000-0001-7768-0858

Google Scholar: <https://scholar.google.com/citations?user=Hp-5YYgAAAAJ&hl=en>

Researchgate: <https://www.researchgate.net/profile/Rosemary-Obasi>

Academia.edu: <https://idahosauniversity.academia.edu/ROSEMARYOBASI>

SSRN ID: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2062497

linkedIn: <https://ng.linkedin.com/in/rosemary-obasi-084433b8>