

CURRICULUM VITAE

1. Full Name: Prof. Sani Alfred Ilemona *PhD, FCA, NAA, CPA, ACTI, CNA*
2. Staff No: AS/838
3. Department: Accounting
4. Place and Date of Birth: Umomi, 21 October 1968
5. Nationality: Nigerian
6. State of Origin: Kogi State
7. Local Government Area: Ofu
8. Gender: Male
9. Marital Status: Married
10. Languages Spoken: Igala and English
11. Current Postal Address: C/o Accounting Department
Federal University Kashere
12. Permanent Home Address: C/o Box 6, Ejule Post Office, Ofu Local Government
13. Office Address/Email: Adamu Adamu Building Faculty of Management
Sciences Federal University of Kashere,
Email: saniilemona@gmail.com
14. Place and date of First appointment: University of Agriculture Makurdi, 15th March 1997
15. Date of Present Appointment: 6th January, 2014
16. Date of Confirmation: 6th January, 2016
17. Date of Last Promotion: 1st October, 2025
18. Present Rank & Grade Level: Professor, CONUASS 7/2

19. EDUCATIONAL QUALIFICATIONS WITH DATES

	Awarding Institution	Date
Doctorate Degree Ph.D Accounting	Ebonyi State University Abakaliki	2019
Master of Sciences Degree (M.Sc) Accounting	Benue State University Makurdi	2011
Master of Business Administration (MBA) Acct. & Fin	Benue State University Makurdi	2002
Bachelor of Science (B.Sc) Honours Accounting	University of Jos	1989
O/L WAEC/GCE Certificate	Government Secondary School Dekina	1983

20. WORKING EXPERIENCE

	Date
University of Agriculture Makurdi	1997- 2005
ModibboAdama University Yola	2005 - 2014
Federal University Kashere	2014 - Date

TEACHING EXPERIENCE WITH DATES:

Place of Work	Nature of Work	Rank	Date of Promotion
ModibboAdama University Yola	Lecturing	Lecturer I	Oct, 2009
Federal University, Kashere	Lecturing	Senior Lecturer	Oct, 2019
Federal University, Kashere	Lecturing	Reader	Jan, 2023
Federal University, Kashere	Lecturing	professor	Oct, 2025

a. COURSES TAUGHT:**Post Graduate Programme:**

ACC9302	Accounting and Finance Workshop	(PhD Programme)
ACC9303	Advance Accounting and Finance Theory	(PhD Programme)
ACC8312	Advanced Oil and Gas Accounting	(M.Sc Programme)
ACC 8303	Public Sector Accounting & Finance	(M.Sc Programme)
ACC 8307	Advanced Auditing and Assurance	(M.Sc Programme)
BD 705	Construction Project Finance	(M.Sc Programme)
MB 719	Management Accounting	(MBA Programme)
MB 713	Financial Management	(MBA Programme)
MAF 8313	Public Sector Accounting & Finance	(MAF Programme)
MAF 8306	Auditing & Assurance Services	(MAF Programme)

Undergraduate Programme:

AC 401	Auditing	(Undergraduate)
AC 402	Advance Financial Accounting I	(Undergraduate)
AC 403	Advance Financial Accounting II	(Undergraduate)
AC 405	Taxation II	(Undergraduate)
AC 407	Management Accounting II	(Undergraduate)
AC 411	Planning & Control I	(Undergraduate)
AC 412	Planning & Control II	(Undergraduate)
AC 303	Management Accounting I	(Undergraduate)
AC 305	Taxation I	(Undergraduate)
AC 307	Accounting Theory	(Undergraduate)
AC 309	Financial Accounting	(Undergraduate)
AC 311	Financial Management	(Undergraduate)
AC 3311	Public Finance	(Undergraduate)
AC 3203	Advance Taxation	(Undergraduate)
AC 201	Introduction to Financial Accounting I	(Undergraduate)
AC 202	Introduction to Financial Accounting II	(Undergraduate)
AC 203	Cost Accounting	(Undergraduate)
ACC 2203	Introduction Cost and Management Accounting	(Undergraduate)
ACC 2204	Tax Management	(Undergraduate)
ACC 2210	Nigerian Economy	(Undergraduate)

b. STUDENT SUPERVISION**Postgraduate Supervision: Doctor of Philosophy (PhD) Programme supervised to completion**

I.D No.	Theses Title	Session
SPS/20/ACC/PhD/0009	Moderating Effect of Risk Management Committee Diligence on Corporate Governance Attributes and Financial Performance of Listed Financial Services Firms in Nigeria.	2020/2021
SPS/20/ACC/PhD/0015	Moderating Effect of Firm Age on the Relationship between monitoring Mechanism and Environmental Disclosure of Listed Manufacturing Companies in Nigeria	2020/2021

Doctor of Philosophy (PhD) Theses Examined (Internal Examiner)

I.D No.	Thesis Title	Session
SPS/20/ACC/PhD/0004	Moderating Role of Accounting Conservation on Board Attributes and Going Concern of Listed Oil and Gas Companies in Nigeria	2023/2024
SPS/20/ACC/PhD/0006	Effect of Corporate Governance Mechanism on Financial Information Quality of Listed Non-Financial Firms in Nigeria	2023/2024

Master of Science (M.Sc) Programme supervised to completion

I.D No.	Dissertation Title	Session
SPS/20/ACC/M.Sc/0006	Effect of Green Accounting Disclosure on Financial Performance of Listed Oil and Gas Firms in Nigeria	2023/2024
SPS/20/ACC/M.Sc/0026	Effect of E-Taxation on income Tax Revenue from Gaming and Lottery Operators in Nasarawa State-Nigeria	2024/2025
SPS/20/ACC/M.Sc/0027	Board Attributes and Sustainability Reporting of Listed Oil and Gas Firms in Nigeria	2024/2025
SPS/20/ACC/M.Sc/0036	Moderating Effect of Institutional Shareholding on Corporate Board Mechanisms and Manipulative Accounting of Listed Industrial Goods Firms in Nigeria	2024/2025

Master of Science (M.Sc) Dissertation Examined (Internal Examiner)

I.D No.	Dissertation Title	Session
SPS/20/ACC/M.Sc/0019	Impact of Audit Quality on Earnings Management of Listed Consumer Good Firms in Nigeria	2023/2024
SPS/20/ACC/M.Sc/0002	Tax planning Instruments and Corporate Financial Performance of Listed Industrial Goods Companies in Nigeria.	2024/2025

Masters of Accounting and Finance (MAF) Programme supervised to completion

I.D No.	Project Title	Session
SPS/24/ACC/MAF/0008	Impact of Value Added Tax on Economic Development of Gombe State	2024/2025
SPS/24/ACC/MAF/0022	Board Independence and Risk Disclosure of Deposit Money Bank in Nigeria	2024/2025
SPS/24/ACC/MAF/0025	Effects of Auditors Independence on Audit Quantity; Evidence from Alheri Bakery Company	2024/2025
SPS/23/ACC/MAF/0007	An Assessment of the Impact of Internally Generated Revenue on Execution of Capital Project in Gombe Local Government	2023/2024
SPS/23/ACC/MAF/0012	Impact if Corporate Social Responsibility on Firms Profitability: Evidence from Nigerian Financial Institutions	2023/2024
SPS/23/ACC/MAF/0026	Determinants of Compliance with International Financial Reporting Standards in the Nigerian Insurance Industry	2023/2024
SPS/20/ACC/MAF/0018	Impact of Working Capital Management on the Financial Performance of Manufacturing Companies in Nigeria	2020/2021
SPS/20/ACC/MAF/0020	The Impact of Treasury Single Account in Management of Public Funds in Nigeria	2020/2021
SPS/19/ABA/MAF/0012	Working Capital Management and Firm Performance of Listed Consumer goods Companies in Nigeria	2019/2020

SPS/19/ABA/MAF/0009	The Determinants of Compliance with IFRS in the Nigerian Insurance Industry	2019/2020
SPS/19/ABA/MAF/0010	Impact of IFRS on Bank Performance in Nigeria (A Study of FBN Plc)	2019/2020

Undergraduate Supervision – B.Sc Programme Supervised to Completion

I.D No.	Project Title	Session
FUKU/MSS/20/ACC/0021	The Challenges of finding small businesses in Nigeria	2024/2025
FUKD/MSS/21/ACC/0131	Assessment of Effect of Budgetary Control on Organizational performance	2024/2025
FUKU/MSS/20/ACC/0020	Taxation as a Tool for Economic Development: A case study of Gombe State	2024/2025
FUKD/MSS/21/ACC/0134	Impact of Financial Accounting on Corporate performance of Listed Financial Institutions in Nigeria	2024/2025
FUKD/MSS/20/ACC/0039	Effects of Corporate Governance Attributes on Financial Reporting Quality of Food Manufacturing Companies in Nigeria	2023/2024
FUKU/HMSS/19/ACC/0151	Impact of Internet Banking on the Performance of Money Deposit Banks (A case study of UBA)	2023/2024
FUKU/HMSS/19/ACC/0171	Effect of Information & Communication Technology on Accounting System in Nigeria	2023/2024
FUKU/HMSS/19/ACC/0188	Effect of computerized Accounting System on Financial Reporting in Nigerian Manufacturing Industry	2023/2024
FUKU/HMSS/19/ACC/0229	Influence of Financial Incentives on Employees' Productivity	2023/2024
FUK/HMSS/12B/ACC/1440	Effect of Internal Control System on the Financial Performance of Companies Listed in NSE (A Study of 7UP Bottling Coy Leading)	2015/2016
FUK/HMSS/12B/ACC/1028	Relevance of Audit Committee on Corporate Reporting in Nigeria	2015/2016
FUK/HMSS/12B/ACC/1064	The Impact of Information Technology on Accounting System (A Study of Guaranty Trust Bank, Gombe Branch)	2015/2016
FUK/HMSS/12B/ACC/1057	The Impact Audit Committee on Corporate Performance in Nigeria	2015/2016
FUK/HMSS/12B/ACC/1029	Implementation of Treasury Single Account in the Public Sector of Nigerian Economy: Problems and Prospects.	2015/2016
FUK/HMSS/12B/ACC/1052	Budget and Budgetary Systems As a Guide to Enhance Organizational Performance	2015/2016
FUK/HMSS/12B/ACC/1028	Relevance of Audit Committee on Corporate Reporting in Nigeria	2015/2016
FUK/HMSS/12B/ACC/1041	Impact of Corporate Governance on Profitability of Deposit Money Banks in Nigeria: A Study of Access Bank Plc, Eco and FCMB Plc	2015/2016
FUK/HMSS/12B/ACC/1061	Personal Income Tax Administration in Nigeria: Problems and Prospects	2015/2016
FUK/HMSS/12B/ACC/1064	The Impact of Information Technology on Accounting System	2015/2016

FUK/HMSS/17/ACC/0011	Effect of Multiple Taxation on Performance of Small and Medium Scale Business in Nigeria	2020/2021
FUK/HMSS/17/ACC/0028	Effect of Intellectual Capital on the Performance of Listed Firms in Nigeria	2020/2021
FUK/HMSS/17/ACC/0019	Effect of Taxation on Dividend Policy of Listed Consumer Goods Companies in Nigeria	2020/2021
FUK/HMSS/ACC/0051	An Exploration of Forensic Accounting Education and Practice for Fraud Prevention and Detection in Nigeria	2020/2021
FUK/HMSS/18/ACC/130	Impact of Forensic Accounting and Financial Fraud in Nigeria (A Study of Gombe State)	2020/2021

21. Area of Specialization: Accounting and Finance

22. MEMBERSHIP OF PROFESSIONAL BODIES:

Professional Body	Membership/Number	Date
Association of National Accountants of Nigeria	Associate (CNA) MN 54510	2024
Institute of Chartered Accountant of Nigeria (ICAN)	Fellow (FCA)MB029717	2021
The Institute of Certified Public Accountant of Nigeria (CPA)	Associate MN 6077	2021
The Chartered Institute of Taxation of Nigeria (CITN)	Associate (ACTI) MN 24638	2021
Nigeria Accounting Association (NAA)	Full Member FM/NAA/1021	2016

23. Research /Extension Experience: Institutional Based Research on Sustainability, Auditing in a globalized Business Environment; Challenges & Opportunities in Nigeria-ongoing

24. University Administrative Position with Dates:

Role	Level	Year
Coordinator	200 Level Undergraduate Students MAU Yola	2006
Coordinator	300 Level Undergraduate Students MAU Yola	2007
Coordinator	Diploma Programme of Accounting Department MAU Yola	2007 – 2011
Ag on behalf of HOD	Accounting Department at Different Period MAU Yola	2005- 2013
Coordinator	400 Level Accounting and Business Admin FUK	2014 – 2015
Coordinator	Seminars/Workshop FUK	2014 – 2015
Coordinator	100 Level Accounting and Business Admin FUK	2015 – 2016

Membership of Departmental Committee

- Member Examination Monitoring Committee (EMC)
- Member Departmental Quality Assurance Committee (QAC)
- Member Departmental Research and Publication Committee (RPC)
- Member Departmental Direct Teaching Laboratory Cost and Finance (DTLCF)

Membership of Editorial Board

- Member Kashere Journal of Accounting and Finance (KAJAF)
- Member Journal of Business Administration and Management Sciences (IBAMS)

25. Publications

Journals	46
Conference Proceedings	6
Chapter in Book	1

Contribution in Book of Reading 1
Text Books Authored 2

26. Community Service

- Internal Auditor MAU Yola Staff Multipurpose Cooperative 2008 -2009
- Board Member Association for Development of Education (ADE)-Ofu Local Government- Kogi State
- Internal Auditor Unyogba Multipurpose cooperative society-Umomi, Ofu Local Government – Kogi State 2025-2026
- Vice Chairman Umomi community Secondary School Development Association 2025-2027
- Chairman Local Organising Committee (LOC) Book lunching Umomi, Ofu Local Government
- Financial Adviser (FA) United Evangelical Church (UEC) Umomi, Ofu Local Government, Kogi State
- Member planning committee for development of Umomi Community Secondary School, Ofu Local Government – Kogi State
- Chairman Local Organizing Committee (LOC) 1st Annual Conference of Association for Development of Education (ADE) Ofu Local Government-Kogi State
- Guest speaker Igala Community Association Annual Day celebration
- Board member, Ofu Development Association (ODA), Umomi branch, Kogi State
- Guest speaker Akpagidigbo Development Association Day Celebration
- Board member, Umomi Progressive Association (UPA).
- Board member Ikpokejo community multipurpose cooperative society (ICMPCS) Ofu Local Government Kogi State
- Chairman Education Committee (EC) Alome Community Development Association (ALDA) Ofu Local Government Area Kogi-State
- Member Planning Committee Feeder Road Construction project Akpagidigbo community Development Association- Ofu Local Government Kogi State
- Board Member Umomi Community Orphanage Home (UCOH)
- Adviser to the Board Ajedime Multipurpose Cooperative Society (AMPCS) Ofu Local Government, Kogi State
- Member Board of Alome Community Secondary School, Ofu Local Government, Kogi State
- Patron, Youth wing of Ajedime- Umomi Community Development Association.
- Auditor Akpagidigbo Community Development Adamawa State savings and loan scheme
- Board member Ochadamu Community Development Association

27. HOBBIES

Reading, Research, Teaching, Playing Table Tennis and Travelling

28. NAMES AND ADDRESSES OF REFEREES

Professor Shehu, Hassan Usman

Dean, School of Postgraduate Studies
Federal University of Kashere, Gombe State

Professor Suleiman Akwu Aruwa

Department of Accounting
Nasarawa State University, Keffi, Nasarawa State

Professor Oyedokun, Godwin Emmanuel

Department of Management and Accounting
Lead City University Ibadan, Oyo State

Prof. Sani, Alfred Ilemona