

# **CURRICULUM VITAE**

**GBEGI, DANIEL ORSAA**

*Ph.D, M.Sc, MBA, B.Sc, FCCrFA, FCNA, ACA, ACTI, MNIM, FFIA, MTM.*

**PROFESSOR OF ACCOUNTING AND FINANCE**

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**08039670569/08057980790**

**2026**

## CURRICULUM VITAE

1. Name: GBEGI, Daniel Orsaa
2. Present Rank: **Professor of Accounting and Finance**
3. Department: Accounting
4. Date and place of Birth: 29th December, 1978; Mbagba
5. Nationality: Nigerian
6. State: Benue
7. Local Government Area: Ushongo
8. Gender: Male
9. Marital Status: Married
10. Language(s) Spoken: English, Tiv and Hausa
11. Current Contact Address: Department of Accounting, Faculty of Management Sciences, Federal University of Kashere, Gombe State.
12. Permanent Home address: Ayehi Village, Opposite International Market, Makurdi, Benue State.
13. Phone number(s): 08039670569/08057980790
14. e-mail address: gbegidan@gmail.com / daniels@fukashere.edu.ng
15. Educational Qualifications Obtained with Dates

INSTITUTIONS	YEAR	QUALIFICATION OBTAINED
Kogi State University, Anyigba	2013	Ph.D. Accounting
Benue State University, Makurdi	2010	M.Sc. Acct. & Fin.
Benue State University, Makurdi	2005	MBA Acct. & Fin.
Benue State University, Makurdi	2000	B.Sc. Accounting
Benue State University, Makurdi	1995	Remedial Result

### 16. WORKING EXPERIENCE WITH DATES

#### (a) LISTS OF COURSES TAUGHT

**i. Course Lectured from May 2018 –Date at Under Graduate Level, Federal University of Kashere**

<b>S/N</b>	<b>COURSE TITLE</b>	<b>PROGRAM</b>	<b>LEVEL</b>
i.	Forensic Accounting	B. Sc. Accounting	400 level
ii.	Cost and Mgt. Accounting	B. Sc. Accounting	300 level
iii.	Accounting Theory	B. Sc. Accounting	300 level
iv.	Accounting Ethics	B. Sc. Accounting	200 & 400 level

**Course Lectured from 2006 –March, 2018 at Under Graduate Level**

<b>S/N</b>	<b>COURSE TITLE</b>	<b>DEPARTMENT</b>	<b>LEVEL</b>
v.	International Accounting	Accounting Department	400 level
vi.	Oil and Gas Accounting	Accounting Department	400 level
vii.	Auditing and Investigation	Accounting Department	400 level
viii.	Taxation I &II	Accounting Department	400 level
ix.	Forensic Accounting	Accounting Department	400 level
x.	Advanced Financial Accounting I & II	Accounting Department	400 level
xi.	Intermediate Accounting	Accounting Department	300 level
xii.	Professional Ethics in Accounting	Accounting Department	300 level
xiii.	Public Finance	Accounting Department	300 level
xiv.	Cost Accounting I & II	Accounting Department	300 level
xv.	Corporate Accounting	Accounting Department	300 level
xvi.	Taxation I	Accounting Department	300 level
xvii.	Financial Accounting I & II	Accounting Department	200 level
xviii.	Introduction to Cost & Mgt Acct	Accounting Department	200 level
xix.	Introduction to Finance	Accounting Department	200 level
xx.	Principles of Accounting I&II	Accounting Department	100 level

## Course Lectured from 2012 –Date at Post- Graduate Level

- i. Accounting Theory
- ii. Management Information System
- iii. Financial Management
- iv. Cost and Management Accounting
- v. Oil and Gas Accounting
- vi. Forensic Accounting
- vii. Advanced Research Methodology.

### (b) THESES SUPERVISED

#### Thesis Supervision at Post-Graduate Level

1. Effect of Environmental Accounting Reporting on Financial Performance of Corporate Organizations in Nigeria. - **Omale Demian, 13/PGAC/7037.**
2. The Effect of Information Technology on the Organizational Effectiveness of Selected Banks in Makurdi Metropolis – **Adah, E. J. 11/1892/M.Sc.**
3. Effect of Personal Income Tax on Revenue Generation in Benue State. –**Anyam, D. T. 14/6728/M.Sc.**
4. Effect of Multiple Taxation on the Financial Performance of Small and Medium Scale Enterprises in Benue State. – **Ihongo, T.S. 14/6739/M.Sc.**
5. Effect of Dividend Policy on Financial Performance of Quoted Manufacturing Firms in Nigeria. **Afekhare, J. O. 14/6720/M.Sc.**
6. Effect of Inventory Management on Financial Performance of Quoted Manufacturing Firms at Nigerian Stock Exchange. – **Tor, G.T. 14/6755/M.Sc.**
7. International Financial Reporting Standards (IFRs) Adoption and Value Relevance of Financial Information of Listed Banks in Nigeria. - **Age, V. V. 14/6723/M.Sc.**
8. Capital Structure and Firms Performance: A Study of Selected Quoted Firms. - **Adakole, A. 14/ 6717/M.Sc.**
9. Effect of International Financial Reporting Standards Disclosures Compliance on the Quality of Financial Reporting of Deposit Money Banks in Nigeria. - **Andrew,O.A. UJ/2014/PGMS/0077.**
10. Post- Merger and Acquisitions and Profitability of Deposits Money Banks in Nigeria. - **Abubakar, A. I. UJ/2014/PGMS/0086.**
11. Effect of Forensic Accounting Evidence on Litigation Services in the Nigerian Judicial System. - **Ezekiel, H. UJ/2014/PGMS/0089.**

12. Effect of company Income Tax on the Economic Development of Nigeria. - **Rindap, N. - UJ/2014/PGMS/0083.**
13. Effect of Accounting Information System on the Quality of Financial Reporting in Manufacturing Organizations. - **Sunday. R. UJ/2014/PGMS/0129.**
14. An Empirical Analysis of Working Capital Management and Profitability of Food and Beverages Firms in Nigeria. - **Ojo, K. O. UJ/2014/PGMS/0091.**
15. Macro-Economic Determinants of Profitability of Commercial Banks in Nigeria. - **Natalia, O.E. UJ/2014/PGMS/0076.**
16. Effects of Firm- Specific Factors on the Profitability of Insurance Companies in Nigeria. - **Akanni, L.B. UJ/2014/PGMS/0088.**
17. The Effect of Corporate Governance on Financial Performance of Listed Banks in Nigeria. - **Kaigama, N. 15/8528/M.Sc.**
18. Determinants of Non- Tax Compliance by Small and Medium Scale Enterprises in Benue State. - **Gbaa, B.T. 15/8492/M.Sc.**
19. The Effect of Non- Performing Loans on Profitability of Nigerian Listed Deposit Money Banks. - **Tyoban, D. A. 15/8535/M.Sc.**
20. Effect of Financial Leverage on Shareholders Return: A study of Cement Companies Listed on Nigerian Stock Exchange. - **Yusuf, O. E. 15/8521/M.Sc.**
21. Effect of liquidity management on financial performance of Deposit Money Banks in Nigeria. **Wuave T. 14/6757 /M.Sc.**
22. Effect of Audit Committee Characteristics on Earnings Management of Listed Consumer Goods Firms in Nigeria. - **Taave, I. G. 15/ 8512/M.Sc.**
23. Determinants of Computer Assisted Audit Techniques Usage by External Auditors in Nigeria. - **Kenneth, J. T. 16/9684/M.Sc.**
24. Effect of Taxation on Revenue Generation in Nigeria. **Japhet Lanem 14/6742/M.Sc.**
25. Audit Quality and Firm Performance of Quoted Oil and Gas Firm's in Nigeria. **Mdoom Iortule 16/9681/M.Sc.**
26. The Effect of Computerized Tax System on Tax Fraud in Nigeria. - **Bem, F.M. 15/8489/M.Sc.**
27. Effect of Firms Specific Attributes on Financial Reporting Quality of Listed Oil and Gas Firms in Nigeria. - **Ikpambese, M. D. 15/8490/M.Sc.**
28. Determinants of Value Relevance of Accounting Information on Listed Oil and Gas Firms in Nigeria. - **Ujah, O. A. 15/8518/M.Sc.**

29. Integrating Forensic Accounting Education into the Nigerian Universities Undergraduate Accounting Curriculum as a Fraud Investigation Mechanism – **Hindi, K. 15/8493/M.Sc.**
30. Determinants of Working Capital Management of Listed Manufacturing Companies in Nigeria. - **Kase. J. 15/8502/M.Sc.**
31. Voluntary Tax Compliance and Small and Medium Enterprises in Jos Metropolis. **Duah, A. UJ/2016/PGMS/0114**
32. Agricultural Financing and Sustainable Development Towards Food Security in Nigeria. **Markus D. UJ/2016/PGMS/0100**
33. An Appraisal of Capital Gains Tax Administration in Yobe State, Nigeria. **Bande, I. I. UJ/2016/PGMS/0082**
34. Audit Committee Attributes and Earnings Management of Consumer Goods Listed On the Nigerian Stock Exchange. **Bulubaje. A. UJ/2016/PGMS/0125**
35. Effect of Ownership Structure on Earnings Management of Listed Oil Marketing Companies in Nigeria. **Josiah, M. O.O. UJ/2016/PGMS/0121**
36. Effect of Tax Enforcement Mechanism on Complianace Behaviour of Small and Medium Scale Business in Jos Metropolis. **Lenge J. D. UJ/2018/PGMS/0042**
37. Forensic Accounting as a Tool for Fraud Detection and Prevention in Evangelical Church Winning All (Ecwa). **Ayuba J. A. UJ/2018/PGMS/0109**
- 38 Effect of Working Capital Management on Corporate Profitability of Vital Foam Nigeria Plc. **Mangai J. P. UJ/2018/PGMS/0137**
39. Effect of Public Accountability on Tax Compliance Among Small and Medium Scale Enterprises (SMEs) in Gombe State. **Emmanuel S. UJ/2018/PGMS/0171**
- 40 Effect of Ippis Implementation on Fraud Management in Nigeria Police Forces Mechanized Salary Section, Jos. **Kayit E. UJ/2018/PGMS/0201**
- 41 Effect of capital structure on Financial Performance of Listed Manufacturing Firms in Nigeria. **Aisha Seth. UJ/2018/PGMS/0224**
- 42 Moderating Effect of Firm Age on the Relationship Between Board Structure and Market Performance of Deposit Money Banks in Nigeria. **Asibor Austin S. UJ/2018/PGMS/0250**
- 43 Effect of Audit Expectation Gap on Fraud Prevention in Jos Electricity Distribution Company, Jos Plateau State, Nigeria. **Okoli O. G. UJ/2018/PGMS/0253**
44. Effect of Audit Attributes on Financial Reporting Quality of Listed Consumer Goods Firms in Nigeria. **Adewusi F. O. SPS/20/ACC/MS/0003**

45. Board Attributes and Sustainability Reporting of Listed Oil and Gas Firms in Nigeria. **Bashir H. A. SPS/20/ACC/MSC/0027**
46. Effect of E-Taxation on Income Tax Revenue from Gaming and Lottery Operators in Nasarawa State, Nigeria. **Sadiq, U.S. SPS/20/ACC/MSC/0026. (Co-Supervision).**
47. Effect of Green Accounting Disclosure on Financial Performance of Listed Construction Companies in Nigeria: Moderating Effect of Firm Size. **Mohammed B. T. SPS/20/ACC/MSC/0009 (Co- Supervision)**
48. Effect of Financial Risk on the Performance of Listed Deposit Money Banks in Nigeria. **Ibrahim C. SPS/20/ACC/MSC/0014. (Co- Supervision)**

**Thesis Supervision at Ph.D Level (Major-Supervisor), Federal University of Kashere, Gombe**

- i. Moderating Effect of Risk Management Committee on the Relationship between Board Attributes and Non- performing Loans of Deposit Money Banks in Nigeria. **HAMMAWA Isa Sugu- SPS/20/ACC/Ph.D/0001.**
- ii. Moderating Effect of Firm Size on the Relationship between Financial Performance and Corporate Social Responsibility Disclosure of Listed Manufacturing Companies in Nigeria. **DANLADI Friday Apuwa- SPS/20/ACC/Ph.D/0007**
- iii. Moderating Effect of Profitability on Corporate Attributes and Going Concern Audit Opinion of Listed Deposit Money Banks in Nigeria. **JOHN Jandiya- SPS/20/ACC/Ph.D/0014.**
- iv. Moderating effect of chief executive officer attributes on board dynamics and earnings management of listed Nigerian non- financial firms. **FALI Ibrahim Mallam- SPS/20/ACC/Ph.D/0018.**
- v. Corporate Tax Planning Strategies and Profitability of Nigerian Consumer Goods Companies: A Moderating Effect of Tax Expertise. **IBRAHIM Titus- SPS/20/ACC/Ph.D/0013.**

**Thesis Supervision at Ph.D Level (Co-Supervisor)**

- i. IYUA Ukachia Samuel- UJ/2016/PGMS/0286 **(Graduated, Jos)**
- ii. KATUS Martins Oloruntoba- UJ/2016/PGMS/0270 **(Graduated, Jos)**
- iii. JOSIAH Michael Oteri Orosegbo- SPS/20/ACC/Ph.D/ 0009 **(Graduated, Kashere)**

**Project Supervision from 2006-Date at Undergraduate Level**

Seventy-eight (78) candidates supervised and graduated at Kogi State University, Anyigba from 2006-2014

Thirty-nine (39) candidates' supervised and graduated at University of Agriculture, Makurdi from 2015- 2018.

Fourty- Three (43) candidates' supervised and graduated at University of Jos as visiting lecturer from 2015- 2025.

Fourty-six (46) candidates' supervised and graduated at Federal University of Kashere from 2018- 2025.

### **External Assessment at Professorial Level**

- i. Three assessments to full professorial chair
- ii. Four assessments to Reader

### **(c) STATEMENT OF EXPERIENCE**

- (i) Corps Liason Officer, (NYSC) Danja Local Government, Council, Katsina State (July 2000-June 2001).
- (ii) Assistant Lecturer, Kogi State University, Anyigba (2006-2009).
- (iii) Lecturer II, Kogi State University, Anyigba (2009- Sept. 2012)
- (iv) Lecturer I, Kogi State University, Anyigba (Oct. 2012- Nov.2014)
- (v) Senior Lecturer, University of Agriculture, Makurdi (Dec.2014- 2018)
- (vi) Visiting Senior Lecturer, University of Jos, Jos (Oct. 2015-Oct. 2018)
- (vii) Visiting Reader, University of Jos, Jos (November,2018- 2020)
- (viii) Visiting Professor, University of Jos, Jos (2021- Date)
- (ix) Visiting Professor, Plateau State University, Bokkos (2021-2022)
- (x) Associate Professor, Federal University of Kashere, Gombe (2018- 2020)
- (xi) **Professor, Federal University of Kashere, Gombe (1<sup>st</sup> January,2021- Date)**

### **17. AREA OF SPECIALIZATION**

Forensic Accounting / Oil and Gas Accounting and Cost and Management Accounting

### **18. MEMBERSHIP OF PROFESSIONAL BODIES**

- i. Fellow, Chartered Institute of Forensics and Certified Fraud Examiners of Nigeria (CIFCFIN)
- ii. Certified Member, Chartered Institute of Forensics and Certified Fraud Examiners of Nigeria (CIFCFIN)
- iii. Fellow, Association of National Accountants of Nigeria (ANAN).
- iv. Associate Member, Association of National Accountants of Nigeria (ANAN)
- v. Associate Member, Chartered Institute of Taxation of Nigeria (CITN).
- vi. Member, Nigerian Institute of Management (Chartered).
- vii. Fellow, Association of Forensic and Investigative Auditors of Canada.
- viii. Full Member, Chartered Institute of Treasury Management, Nigeria.
- ix. Associate Member, Institute of Chartered Accountants of Nigeria.

### **19. RESEARCH/EXTENSION EXPERIENCE WITH DATES (IF APPLICABLE)**

#### **Research Titles**

- (i) The Effect of Capital Structure Decision on Firm's values (A survey of Selected Brewery Manufacturing Companies. M.Sc Accounting and Finance (2008).

- (ii) Marketing of Banking Services in Nigeria (A comparative study of First Bank Nigeria Plc and Union Bank Plc) MBA, Accounting and Finance (2004).
- (iii) The Impact of Effective Store Management on Organizational Performance. (A Case Study of Benue Printing and Publishing Company) B.Sc Accounting (2000).

### **Ph.D Research**

Forensic Accounting Skills and Techniques in Fraud Investigation in the Nigerian Public Sector. Ph.D Thesis (2009-2013)

### **Inaugural Lecture Delivered**

Rapists of the Nigerian Economy Vs Forensic Auditors: Can the Clash Degrade the Cankerworm and Provide the Uhuru from the Wolves in Sheep's Clothing? (3/12/2025)

### **Membership of Research Institutes/ Editorial Board**

- i. International Research and Development Institute, Uyo, Nigeria.
- ii. European Centre for Research Training and Development U.K.
- iii. *FUNAI Journal of Accounting, Business and Finance: Federal University Ndufu- Alike Ikwo, Ebonyi State, Nigeria.*
- iv. Member Board of Reviewers, Journal of Modern Accounting and Auditing. USA.
- v. Deputy Editor In-Chief, Kashere Journal of Accounting and Finance (KAJAF)
- vi. Editorial Board Member, FUW Journal of Accounting and Finance.
- vii. Editorial Board Member, The Nigerian Accounting Horizon, UniJos.

### **Reviewer's Appointment**

- i. A methodology for Evaluating the Quality of Corporate Governance in Nigerian Banking Industry. Research and Development Unit, University of Jos for Tetfund sponsorship
- ii. Business Statistic for Management Science, Research and Development Unit, University of Jos for Tetfund sponsorship

## **20. UNIVERSITY ADMINISTRATIVE POSITIONS HELD WITH DATES**

### **Responsibilities Held from 2018-Date with Federal University of Kashere**

- i. Chairman, Departmental Committee on Seminar and workshops
- ii. Chairman, Departmental Committee on Ethical Issues
- iii. Member, Departmental Committee on Quality Assurance
- iv. Member, Senate Committee on Research and Publication**
- v. Chairman, Departmental Committee on Collaboration and Linkages

- vi. **Chairman, Departmental Committee on Research and Publications**
- vii. Member, Departmental Committee on Results Validation
- viii. Member, Senior Staff Disciplinary Committee
- ix. Member, Faculty Examination monitoring Committee
- x. Chairman, Departmental Examination monitoring Committee
- xi. Member, Ad-hoc Committee on Allegation of Money Extortion by Staff and or Student(s) during Registration and Admission

**xii. Sub-Dean, Faculty of Management Sciences (2021- April 2025)**

- xiii. Member, Ad-hoc Committee to Investigate Omissions Noted During The 2019 and 2020 Promotions Exercise
- xiv. Member, Committee to Undertake Stores Audit and Verification

**xv. Pioneer Head, Department of Procurement Management, Faculty of management Sciences (Jan,2022- May, 2024)**

- xvi. Member Board of Directors, Federal University of Kashere Integrated Investment Limited (FUKIIL).
- xvii. Chairman, Ad-hoc committee to investigate the supply, distribution and utilization of diesel (AGO) in the University.
- xviii. Chairman, Financial Regulation Development committee, Federal University of Kashere, Gombe State.

**Responsibilities Held from 2006-2014 with Kogi State University**

- i. Examination Coordinator 300Level –2006
- ii. Member, Faculty Examination Board Committee 2007-2014
- iii. Member, Departmental Examination Board Committee 2008-2014
- iv. Departmental Academic Adviser 2008-2013
- v. Departmental Registration Officer 2008-2013
- vi. Faculty Representative to Faculty of Art 2008-2009.
- vii. Level Coordinator 200Level – 2009
- viii. Secretary, Committee on Departmental Journal 2009-2011
- ix. Member, Committee on Direct Entry Requirement and other Accounting Programmes (Part-Time Degrees & Diploma) 2009.
- x. Coordinator, Diploma in Accounting 2009-2010.
- xi. Faculty Examination Officer, Faculty of Management Sciences 2010 to May, 2011.
- xii. Member, Senate Committee on Examination Result 2009-2014
- xiii. Secretary/ Managing Editor, Journal of Management Sciences 2012-2014
- xiv. **Acting Head-** Department of Accounting, 2013- 2014.
- xv. Chairman, Committee on PG Accreditation, Oct.2014.

**Routine Responsibilities with University of Agriculture, Makurdi from 2015 to April, 2018.**

- i. Chairman, College Examination Misconduct Committee. (Dec. 2014- May,2017)
- ii. Member, Senate Standing Committee on Examination Misconduct. (2015- April, 2018)

- iii. Senate Representative of College of Management Sciences. (2015- May, 2017)
- iv. Member, College Examination Misconduct Committee (June, 2017- April, 2018)
- v. Chairman, ICAN Accreditation Committee (2017 - April, 2018)
- vi. Member, M.Sc. Accreditation Committee (April, 2018)
- vii. Assistant Editor- in- Chief, College Journal Board (2017- April, 2018)

**Post Graduate Representative for M.Sc Oral Examination at University of Agriculture, Makurdi**

- i. Anyasodo, E. N. 14/7001/ M.Sc
- ii. Iornem, B. M. 11/1874/M.Sc
- iii. Ayoo S. E. 13/5613/ M.Sc.
- iv. Akpas, J. H. 14/6795/ M.Sc.
- v. Onah, P. 14/6820/M.Sc.

**Internal Examiner for Ph.d. Oral Examination at University of Jos**

- i. Blessing Zakariya Philomon- UJ/2012/PGMS/ 0072
- ii. Lucky Otsoge Onmonya- PGMS/UJ/00110/10
- iii. Godfrey Datong Daboer- UJ/2012/PGMS/0007

**External Examination within Nigeria**

- i. Igbinedion University, Okada, Ph.D. Accounting, Department of Accounting 2021, 2022 and 2023
- ii. University of Agriculture, Makurdi, M.Sc Accounting, Department of Accounting and Finance 2021-2024
- iii. Igbinedion University, Okada, M.Sc. Accounting, Department of Accounting 2019 and 2022
- iv. Federal Polytechnic, Idah: Department of Accountancy 2012 – 2016
- v. Benue Polytechnic, Ugbokolo: Department of Accounting 2011 – Date
- vi. Fidei Polytechnic, Gboko, Department of Accountancy 2018 – Date
- vii. Adamawa State University, Mubi, for Postgraduate, Department of Accounting, 2<sup>nd</sup> Feb.2022-date.
- viii. Bingham University, Karu, for Postgraduate, Department of Accounting, 2021 - Date
- ix. Army University Biu, for Undergraduate, Department of Accounting, 2021- Date.
- x. Plateau State University, Bokokos, for Undergraduate, Department of Accounting, 2022- Date.
- xi. Abubakar Audu University, Anyigba, for Postgraduate, Department of Accounting,2022 -Date
- xii. Taraba State University, Jalingo, for Postgraduate, Department of Accounting,2025.
- xiii. Baze University, Abuja, for Postgraduate, Department of Accounting,2023-Date

**Responsibilities held with Professional Bodies**

- i. Member, Strategic Planning and Economic Watch Committee, Association of National Accountants of Nigeria. (May, 2015- April, 2017).
- ii. Member, Public Sector/ Inter-governmental Committee, Association of National Accountants of Nigeria. (May, 2017- April, 2019).

- iii. State Coordinator, Chartered Institute of Treasury Management, Nigeria (2006- Date)
- iv. Vice President/ Director of Training, Association of Forensic and Investigative Auditors of Canada. (African Region from 2016- 2022).
- v. Member, Committee on Review and Preparation of Study Materials, Association of National Accountants of Nigeria. (2014).
- vi. Assessor/Conference Maker, Association of National Accountants of Nigeria. (2013-2022).
- vii. ANAN Representative as a Paper Presenter, African Congress of Accountants (ACOA) in Ghana (2013).
- viii. 2015 ABUJA 2<sup>nd</sup> LAP MPTP: Nomination as a paper presenter on the topic “Reflection of Taxability of not for Profit Organisations” held at Abuja- Grand Ibro Hotel, Okpara Way, Wuse Zone 5, Thursday, November 19, 2015.
- ix. Member, Education & Training Council Committee, Association of National Accountants of Nigeria. (May 2023-April 2025).
- x. Member, Examination and Conference Marking Committee, Association of National Accountants of Nigeria. (May 2025-April 2027).
- xi. Member, University/College Relations Committee, Association of National Accountants of Nigeria. (May 2025-April 2027).

## **21. CONFERENCE/SEMINAR/WORKSHOP ATTENDANCE**

### **Conferences Attended**

- i. International Conference on Development Studies Held on March 13<sup>th</sup> –16<sup>th</sup>, 2007 at University of Uyo, Nigeria.
- ii. International Conference on the Challenges of Globalization for Marketing in the 21<sup>st</sup> Century Held on April 16<sup>th</sup> -18<sup>th</sup>, 2008 at University of Jos, Nigeria.
- iii. Third Annual Conference IRDI Research and Development Network on Research and Development Challenges in an Increasingly Interdependent International System held on June 24<sup>th</sup> -27<sup>th</sup>, 2008 at Ahmadu Bello University, Zaira, Nigeria.
- iv. Third International Conference on Sustainable Development Held On February 11-12, 2009 at University of Benin, Nigeria.
- v. Fifth African Regional Conference on Sustainable Development Held on May 3<sup>rd</sup>- 6<sup>th</sup> 2011 at Ambrose Alli University, Ekpoma, Edo State, Nigeria.
- vi. 2<sup>nd</sup> African Congress of Accountants on Africa’s Economic Growth, Accountability and Democracy from 14<sup>th</sup> May to 16<sup>th</sup> May 2013 at the Accra International Conference Centre, Ghana.
- vii. International Conference on Managing Diversification for Sustainable Development in Sub-Saharan Africa. 8<sup>th</sup> -10<sup>th</sup> November, 2016. Nnamdi Azikiwe University, Awka.

- vii, 4th ICAN International Academic Conference Held on April 18th-20th 2018, Covenant University, Otta. Nigeria.
- ix. 2<sup>nd</sup> International Academic Conference on Management and Administrative practices in a Globalised Economy held on 24<sup>th</sup>-26<sup>th</sup> September, 2023 at ASUU Conference Hall, University of Calabar, Calabar.
- x. 1<sup>st</sup> Annual International Conference on Accounting Development held on 28<sup>th</sup> February to 1<sup>st</sup> March, 2024 at CBN Centre for Economics and Finance, Ahmadu Bello University, Zaria.
- xi. 1<sup>st</sup> Faculty of Administration International Conference on Contemporary Issues in Accounting Business Administration and Entrepreneurship in Global Business Challenges in thr 21<sup>st</sup> Century, held on 28<sup>th</sup> - 31<sup>st</sup> October, 2024 at Faculty of Architecture Auditorium, Bingham University Karu.
- xii. 11<sup>th</sup> ICAN International Academic Conference Held on March 30<sup>th</sup> -1<sup>st</sup> April, 2026, University of Maiduguri, Borno State, Nigeria.

## 22. PUBLICATIONS

### i. Peer Reviewed Journal

#### A. International Journal Publications

1. Oteri, J. O.M, Sani, S. I & **D.O. Gbegi** (2025). Intellectual Capital and Firm Performance of Deposit Money Banks: Supporting Role of Management; *International Journal of Research and Innovation in Social Science*, 9(1), 2019-2029.
2. Sugu, I.H, **Gbegi, D.O**, Adamu S. & Abdul, A. M. (2024). Creative Accounting Practices: Make or Mar for Profit: *Path Science*, 10(7), 4014-4018.
3. Ibrahim, M. F, **D.O. Gbegi & Jehu P** (2023). Moderating Effect of Dividend Policy on the Relationship Between Profitability and Firm Value of Listed Banks in Nigeria: *International Journal of Management, Accounting and Economics*, 10(11), 904-923.
4. Ibrahim, T, **D.O. Gbegi & Umale O.** (2023). Moderating Impact of Inflation Rate on the Relationship Between Capital Structure and Financial Performance of Nigerian Consumer Goods Companies: *International Journal of Sustainable Applied Sciences (IJSAS)*, 1(5),643-656.
5. Iyuwa, S. U, Okwoli, A. A, & **D. O.Gbegi (2023)**. Effect of Retirement Fund on the Start – Up Small Businesses in Plateau State, Nigeria: *Mazedan International Business Review*, 3(4), 24-30.
6. Dan-Laka U.F, Laka D.T & **Gbegi D.O** (2021). Does IFRS Implementation Influence Sustainability Reporting in Nigeria? *African Accounting and Finance Journal* 3(1), 81-99.
7. Yashim, C.Y, Senzak, S.E, **Gbegi, D.O & Bako, D.E** (2020). Effect of Working Capital Management on Financial Performance of Some Selected Deposit Money Banks in Nigeria; *African Journal of Research and Management Sciences (AJORMS)*, 1(1), 200-224.

8. **D.O. Gbegi**, M.O. Kutus & A.C. Ojile (2018). Enhancing Public Confidence in Audit Reports of Listed Insurance Companies in Nigeria: Forensic Audit Perspective: *Journal of Modern Accounting and Auditing*, 14(11), 583-596.
9. **D. O. Gbegi**, J. F. Adebisi & Bodunde, T (2017). Managing Economic Recession Through Effective Tax Collection: The Nigerian Experience: *International Research in Economics and Finance*. 1(1), 72-81.
10. **Gbegi, D. O**, Adebisi, J. F & Bodunde, T (2017). The Effect of Petroleum Profit Tax on the Profitability of Listed Oil and Gas Companies in Nigeria: *American International Journal of Social Science*, 6(2), 40-46.
11. Adebisi, J. F & **Gbegi, D. O** (2015). Fraud and the Nigerian Public Sector Performance: The Need for Forensic Accounting: *International Journal of business, Humanities and Technology*: 5(5), 67-78.
12. **Gbegi, D.O** & Adebisi, J. F (2015). Analysis of Fraud Detection and Prevention Strategies in the Nigerian Public Sector: *International Journal of Good Governance and Sustainable Development in Africa*, 2(4), 109-128.
13. Ijir, C.T & **Gbegi D.O** (2015). The Role of Strategic Planning in Small Business Enterprises in Benue State: *International Journal of Public Administration and Management Research*: 3(2), 10-20.
14. **Gbegi, D.O** & Adebisi, J. F. (2014). Forensic Accounting Skills and Techniques in Fraud Investigation in the Nigerian Public Sector: *Mediterranean Journal of Social Sciences*, 5(3), 243-252.
15. **D.O. Gbegi** & J.F. Adebisi (2013). The New Fraud Diamond Model: How can it help Forensic Accountants in Fraud Investigation in Nigeria? *European Journal of Accounting, Auditing and Finance Research (EJAADR)* 1(4), 129-138.
16. **Gbegi, D. O** & Adebisi, J.F (2013). Managing Local Content Policies in the Extractive Industries: *Research Journal of Finance and Accounting* 4 (7), 90-98.
17. Adebisi, J. F. & **Gbegi, D. O** (2013). Effect of Multiple Taxation on the Performance of Small and Medium Scale Business Enterprises: A Study of West African Ceramics Ajeokuta, Kogi State: *Mediterranean Journal of Social Sciences*, 4(6), 323- 334.
18. Okoye, E. I. & **Gbegi, D. O** (2013). An Evaluation of Forensic Accountants to Planning Management Fraud Risk Detection Procedures: *Global Journal of Management and Business Research*, 13(1), 75-90.
19. Okoye, E. I. & **Gbegi, D. O** (2013). Effective Value Added Tax: An Imperative for Wealth Creation in Nigeria: *Global Journal of Management and Business Research*, 13 (1), 91-100.

20. Adebisi, J. F & **Gbegi, D. O** (2013). Effect of Tax Avoidance and Tax Evasion on Personal Income Tax Administration in Nigeria: *American Journal of Humanities and Social Sciences*, 1(3), 125-134.
21. Okoye, E. I. & **Gbegi, D. O** (2013). Forensic Accounting: A Tool for Fraud Detection and Prevention in the Public Sector: A Study of Selected Ministries in Kogi State. *International Journal of Academic Research in Business and Social Sciences*, 3(3), 1-19
22. **Gbegi, D.O** & Abdullahi, S.R (2010). Control Accounting Procedures: A Tool for Effective Financial Management in Public Sector (A Case Study of Kogi State Treasury Division): *African Journal of Management and Administration*, 3(4), 14-20.
23. **Gbegi, D.O** & Abdullahi, S.R (2009). Corruption and its implication on the Social- Economic and Political Programme Towards Achieving Nigerian's Vision 2020: *International Journal of Political Science and Administration*, 1(1), 108-112.
24. Abdullahi, S.R & **Gbegi, D.O** (2008). Dealing with Inflation in Investment Appraisal: *African Journal of Management and Administration*, 1(1), 39-44.

#### **B. Domestic (Local) Journal Publication**

25. Jehu, P, Apuwa, D.F, **Gbegi, D.O** & Mohammed I.A (2024). Firm Performance and Corporate Social Responsibility Disclosure of Listed Companies in Nigeria; Inference from GMM Model, *Kashere Journal of Accounting and Finance*, 3(1), 31-49.
26. Ibrahim C, Jehu,P & **Gbegi D .O.** (2024). Effect of Bank Credit on Financial Performance of Listed Consumer Goods Companies in Nigeria; *Kashere Journal of Accounting and Finance*, 4(1), 69- 82
27. Oteri, J. O.M, Sani, A. I, **D.O.Gbegi** & Mohammed I.A (2024). Board of Directors Monitoring and Financial Performance of Listed Financial Services firms in Nigeria; *Kashere Journal of Accounting and Finance*, 4(1), 105- 116.
28. Kutus, M.O, Ekoja, B. E. & **Gbegi, D. O.**(2023). Determinants of International Reporting Standards (IFRS) Adoption by Small and Medium sized Enterprises (SMEs) in North Central Nigeria: *Journal of Accounting and Finance, Department of Accounting, Federal University Wukari*, 5(7), 114-125.
29. Apuwa, D.F, **Gbegi, D.O** & Jehu, P. (2023). Effect of Corporate Financial Performance on Corporate Social Responsibility Disclosure of Listed Industrial Goods Companies in Nigeria; *Nigerian Journal of Accounting and Finance, Modibbo Adama University, Yola, Nigeria*, 15(1), 289-306.

30. Oteri, J. O.M, Sani, A. I & **D.O.Gbegi** (2023). Effect of Working Capital Management on Return on Equity of Deposit Money Banks in Nigeria: *FUW Journal of Accounting and Finance, Publication of Department of Accounting, Federal University of Wukari, 5(7), 84-99.*
31. Sugu, I.H & **Gbegi, D.O** (2023). Corporate tax Shield and Capital Structure of Listed Non-Financial Firms in Nigeria: *Nigerian Journal of Accounting and Finance, Modibbo Adama University, Yola, Nigeria, 15(1), 345-360*
32. John, J., **Gbegi, D.O** & Saidu, A. (2023). Effect of Macroeconomic Factors on Stock Returns in Nigeria: *Nigerian Journal of Accounting and Finance, Modibbo Adama University, Yola, Nigeria, 15(1), 327-344.*
33. **D.O.Gbegi**, Yashim C.Y, & Lukman J. R (2022). Managerial Incentives and Fraud Prevention in Plateau State Board of Internal Revenue Services (PSBIRS). *International Journal of Accounting, Business and Entrepreneurship, faculty of Administration, Bingham University Karu, Nasarawa State, 2(1), 193-209.*
34. Rahim, L. J, Yushan, C, **Gbegi, D.O** & Seth, A (2022). The Effect Empirical Nexus of Global Reporting Initiative Role on Environmental Reporting and Market Value Addition of Manufacturing Companies in Nigeria; *FUW Journal of Accounting and Finance, 4(6), 112-123*
35. Munir, A.S, Sirajo, B, **Gbegi, D.O**, Ibrahim, A.S (2022). Environmental Sustainability Disclosure and Market Value of Listed Oil and Gas Firms in Nigeria; *Gusau Journal of Accounting and Finance (GUJAF), 3(1), 81-94.*
36. Danazumi E. B, Kutus M.O, Maklu N.Y & **Gbegi D.O** (2021). Fraud Risk Management and Financial Performance of First Bank Nigeria PLC; *International Journal of Accounting, Business and Entrepreneurship, faculty of Administration Bingham University Karu, Nasarawa State, 1(1), 188-203.*
37. Simon E.S & **Gbegi D.O** (2021). Effect of Internally Generated Revenue on the Economic Growth of Plateau State; *International Journal of Accounting, Business and Entrepreneurship, Faculty of Administration Bingham University Karu, Nasarawa State, 1(1), 65-77.*
38. Haruna R.A, Oyedokun G.E, Ibrahim K.M & **Gbegi D.O (2020)**. Effect of Forensic Accounting and Communication Skills on Financial Reporting of Nigerian Food and Beverages Companies; *KSU Research Journal of Accounting and Finance, Official Journal of the Department of Accounting, Kogi State University, Anyigba. 1(2), 127-135.*
39. **D.O. Gbegi**, Duah, A. Uthman, I & Lass, R (2019). Voluntary tax compliance and Small and Medium Enterprises (SMEs) in Jos Metropolis: *Kashere Journal of Humanities, Management and social sciences, 3(2), 17-30*
40. **D.O. Gbegi**, Ibrahim, A, Michael, O.O.J & Ibrahim, T (2019). Ownership Structures and Earnings Management in Nigerian Oil Marketing Firms: *Kashere Journal of Humanities, Management and Social Sciences, 3(1), 181-198*

41. **Gbegi, D. O**, Duenya, M. I & Ipevnor, J. M, (2019). Effects of Treasury Single Account Adoption on Accountability, Transparency and Public Finance Management in Nigeria: *Nigerian Journal of Management Sciences, Department of Business Management Sciences, Benue State University, Makurdi*,7(1),240-252.
42. **D.O. Gbegi**, J.F. Adebisi & D.T. Laka (2019). International Financial Reporting Standard Disclosure and Financial Performance: Focus on Deposit Money Banks in Nigeria: *Jalingo Economics and Business Review, Journal of the Department of Economics, Taraba State University, Jalingo*, 3(1), 105-116.
43. S.L. Jim-Suleiman, **D.O.Gbegi** &L.N.Maimako (2019). Comparative Analysis of Corporate Social Responsibility Information Disclosure (CSRID): A Focus on Cement Industry and Deposit Money Banks in Nigeria: *African Journal of Economics and Social Research, Department of Economics, Taraba State University, Jalingo*, 2(1),91-107.
44. **Gbegi, D. O**, Ipevnor, J. M, & Duenya, M. I (2019). Effects of Treasury Single Account on Performance and Survival of Deposit Money Banks in Nigeria: *Nigerian Journal of Management Sciences, Department of Business Management Sciences, Benue State University, Makurdi*,7(1),278-286.
45. **D.O. Gbegi**, M. O. Kutus, L.N.Maimako & Iortule Mdoom (2018). Audit Quality and Financial Performance of quoted Oil and Gas Firms in Nigeria: *Kwararafa Journal of Contemporary Research, Kwararafa University, Wukari, Taraba State, Nigeria*, 5(1), 1-23.
46. **D.O Gbegi**, L.N. Maimako & A. Bilubaje (2018). Audit Committee Attributes and Earnings Management of Listed Consumer Goods Firms in Nigeria: *African Journal of Management, Social Sciences and Humanities, A Biannual Publication of the College of management and Social sciences, Kwararafa University, Wukari, Taraba State, Nigeria*, 7(2), 24-45.
47. **Gbegi, D.O**, Gberindyer, A. C. & Duenya, M. I. (2018). Analysis of Public Acceptability of Forensic Audit Practice in Benue State Local Government Councils: *FUNAI Journal of Accounting, Business and Finance: Federal University Ndufu- Alike Ikwo, Ebonyi State, Nigeria*, 2(1), 178- 186.
48. **D. O. Gbegi**, S. L. Jim- Suleiman & B. Tosin (2018). Taxation and Revenue Generation in Nigeria: 1994-2015: *Tax Academy Research Journal, Jos*,2(1), 26-39.
49. **Gbegi D.O**, Ibrahim A.A, Binwai P. & Ibrahim T. (2018). Effect of Capital adequacy, Size and Liquidity on the Profitability of Skye Bank Nigeria PLC: *Kashere Journal of Management Sciences (KJMs) 1(1)*, 1-6.
50. **D. O. Gbegi**, J. F. Adebisi & R. Nambol (2017). The Effect of Company Income Tax on Economic Development of Nigeria: *Tax Academy Research Journal, Jos*,1(2), 20-31.

51. **D.O. Gbegi** & E. Habila (2017). Effect of Forensic Accounting Evidence on Litigation Services in the Nigerian Judicial System: *Nigerian Journal of Management Sciences, Department of Business Management Sciences, Benue State University, Makurdi*, 6(1), 104-113.
52. **D. O. Gbegi**, I. A. Abubakar & T. Ibrahim (2017). Post- Merger and Acquisition and Profitability of Deposit Money Bank in Nigeria, (A study of Zenith Bank Nigeria PLC.): *FUNAI Journal of Accounting, Business and Finance: Federal University Ndufu- Alike Ikwo, Ebonyi State, Nigeria*, 1(1), 255-261.
53. **Gbegi, D.O** & Pavtar, A. A. (2016). Determinants of Dividend Policy of Nigerian Breweries: *Nigerian Journal of Management Sciences, Department of Business Management Sciences, Benue State University, Makurdi*, 5(2), 312-330.
54. **D.O. Gbegi**, S.R. Abdullahi & T. Wuave (2016). Effect of Liquidity Management on Financial Performance of Deposit Money Banks in Nigeria: *KASU Journal of Accounting Research and Practice: Department of Accounting, Kaduna State University*. 5(1), 119-143.
55. Gemade, T.I , **Gbegi, D.O** & Ocheni, S.I (2015). Effects of Direct Tax assessment on Internally Generated Revenue in Benue State: *Journal of Leadership, Accounting Development and Investigation Research (JLADIR): Department of Accounting, Kogi State University, Anyigba*, 2(1), 160-173
56. **Gbegi, D.O** & Abdullahi, S.R (2013).The Effect of Income Concept on Organizational Performance.(A Case Study of West African Ceremics Limited): *Kogi Journal of Accounting: Department of Accounting, Kogi State University, Anyigba*, 1(1), 18-28.
57. **Gbegi, D.O.** (2013): An Assessment of the Challenges of Liabilities Verification by Auditors in Nigeria (A Survey of Two Selected Accounting Firms): *Journal of Leadership, Accounting Development and Investigation Research (JLADIR): Department of Accounting, Kogi State University, Anyigba*, 1(1), 98-104.
58. Okoye, E. I. & **Gbegi, D. O** (2013). Evaluation of the Effect of Fraud and Related Financial Crimes on the Nigerian Economy: *Kogi Journal Management*, 5 (1), 200-223.
59. Okoye, E I, **Gbegi, D.O** & Agbaji, J.S (2012). An Analysis of Computerize Accounting System on Service Delivery in the Banking Sector: A Study of First City Monument Bank Plc: *Salem Journal of Management sciences*, 1(1), 293-302.
60. **Gbegi, D.O**, & Ogbadu, E.E(2011). An Empirical View to Dividend Policy and its Effect on Corporate Performance: *Academic Journal of Management Sciences, Faculty of Management sciences: Anambra State University*, 1(1), 109-116.
61. Abdullahi, S.R, **Gbegi, D.O** & Abu, A.A (2011).Globalization and Economic Melt-down in Nigeria: The challenges for the capital Market: *Journal of Public Administration: Kogi State University*, 1(1), 109-119.

62. Samuel, S.E & **Gbegi, D.O** (2010). Dividend Policy, Liquidity Constraints and Firm Investment in Nigeria: *An Empirical Analysis: Continental Journal and Social Sciences*, 3: 59-64.
63. **Gbegi, D.O**, Ogbadu, E.E & Ibeh, J. I (2009). Risk Factor in Investment in Public Enterprises: *Kogi Journal of Management Sciences*, 3(1), 133-142.
64. **Gbegi, D.O** Momoh, O.C, & Edogbanya, A. (2008). Preparation and Management of Retirement Benefits in Nigeria: *Journal of Social Policy and Society*, 3(2), 92-99.
65. **Gbegi, D.O** & Abdullahi, S.R (2008). The Role of Internal Auditors as it Relates to Custody of Internal Control System in Organization: *Kogi Journal of Management Sciences*, 2(2), 178-186.
66. Rufai, S.A & **Gbegi, D.O** (2007). The Relevance of Project Appraisal in Capital Budgeting Decisions: *The Nigerian Journal of Management Research, A journal of the Department of Management, University of Nigeria, Enugu Campus, Enugu, Nigeria*. 2(1), 3-15.
67. Abudullahi, S.R & **Gbegi, D.O** (2006). Towards an Efficient Management of Filling Station Queues in Kogi State (A Case Study Okene Town): *Kogi Journal of Management* 1(2), 16-24.
68. **Gbegi, D.O** & Olubunmi, I. (2006). The Need for Self- Employment in a Depressed Economy: Nigeria Experience: *African Journal of Economy and Society*, 7(1), 88-98.
69. Abdullahi, M. S & **Gbegi, D.O** (2006). Poverty Reduction Strategies in Nigeria: Emerging Issues and Policy Option for Meeting MDGS: *Journal of Research and Contemporary Issues*, 2(1, 2), 75-83.

### **C. Professional.**

70. **D.O. Gbegi**, F.O. Otuagoma & D. A. Tyoban (2017). Non- performing Loans and Profitability of Nigerian Listed Deposit Money Banks: *A Quarterly Journal of Association of National Accountants of Nigeria*. 25(4), 45-51.
71. **Gbegi, D.O**, Abdullahi, S. R, & Attah, J.A (2016). Determinants of Tax Compliance in the Small and Medium Scale Enterprises in Kogi State: *A Quarterly Journal of Association of National Accountants of Nigeria*. 24(1), 8-18.

### **ii. Peer Reviewed Conference Proceedings**

1. **Gbegi, D.O**, Orugun, J.J & Jide, I (2008). Operational Risk Management of Corporate Organizations in Nigeria. **In** Nmadu, T.M, Oki, E.U & Anaele, C.N (Eds). *The Challenges of Globalisation for Marketing in the 21<sup>st</sup> Century*. Conference Proceedings of the Maiden International Conference of the Department of Management Sciences of University of Jos, Jos Nigeria, held at the University of Jos Multipurpose Auditorium, Jos, 16<sup>th</sup> – 18<sup>th</sup> April, 2008.

2. **Gbegi, D.O** & Abdullahi, S.R (2009). Corruption and its Implication on the Social-Economic and Political Programme Towards Achieving Nigerian's Vision 2020. **In** Samuel, E.S (Eds). Research: The Bedrock of Sustainable Development. Proceedings of the Third International Conference on Sustainable Development, held at Faculty of engineering Board Room, University of Benin, Nigeria. 11<sup>th</sup> -12<sup>th</sup> February, 2009.
3. **Gbegi, D.O** & Orugun, J.J (2009). Financial Control in the Light of the Anti-Corruption Posture of the Nigerian Public Sector. **In** Samuel, E.S (Eds). Research: The Bedrock of Sustainable Development. Proceedings of the Third International Conference on Sustainable Development. held at Faculty of engineering Board Room, University of Benin, Nigeria. 11<sup>th</sup> - 12<sup>th</sup> February, 2009.
4. Adebisi, J. F, Abdullahi, S. R & **Gbegi, D.O** (2011). The Application of Forensic Accounting and Auditing in Fraud Detection. **In** Esekumenu V.C (Eds). Research and Development Challenges in Contemporary Africa. Proceedings of the Fifth African Regional Conference on Sustainable Development, held at Alumni Conference Hall, Ambrose Alli University, Ekpoma, Edo State, Nigeria. 3<sup>rd</sup> -6<sup>th</sup> May, 2011.
5. **Gbegi, D.O.** & Abdullahi, S.R (2011). The Relevance of Information Technology to the Development of Accounting Practices in Nigeria. **In** Esekumenu V.C (Eds). Research and Development Challenges in Contemporary Africa. Proceedings of the Fifth African Regional Conference on Sustainable Development, held at Alumni Conference Hall, Ambrose Alli University, Ekpoma, Edo State, Nigeria. 3<sup>rd</sup> -6<sup>th</sup> May, 2011.
6. **D. O. Gbegi**, J. F. Adebisi & Bodunde, T (2016). Disclosure Requirements and the Quality of Financial Statements Report of Listed oil and Gas Firms in Nigeria. **In** Emma I. Okoye, Jude KC Onyima & Gideon K. Ezu (Eds). Managing Diversification for Sustainable Development in Sub-Saharan Africa. Proceedings of faculty of Management Sciences' 2016 International Conference, Nnamdi Azikiwe University, Awka, 8<sup>th</sup> -19<sup>th</sup> November, 2016.
7. **D. O. Gbegi**, M. O. Kutus & N. Kaigama (2018). Corporate Governance and Financial Performance of Listed Deposit Money Banks in Nigeria. Contemporary Issues in Accounting, Finance and Corporate Governance. Proceedings of the 4<sup>th</sup> ICAN Annual International Academic Conference on Accounting and Finance, held at Covenant University, Ota, Ogun State, 18<sup>th</sup> -20<sup>th</sup> April, 2018.
8. Ibrahim M. F, **Gbegi D.O** & Jehu P(2023) .Financial Risk and Profitability of Listed Insurance Companies in Nigeria: A Moderating Role of the Risk Management Committee. 2<sup>nd</sup> International Academic Conference Proceedings on Management and Administrative Practices in a Globalized Economy, held at ASUU Conference Hall, University of Calabar, Calabar, 24<sup>th</sup> -26<sup>th</sup> September, 2023.

9. Apuwa, D.F, **Gbegi, D.O** & Jehu, P. (2024). Firm Performance and Corporate Social Responsibility Disclosures of Listed Companies in Nigeria: Inference from GMM Model. 1<sup>st</sup> Annual International Conference on Accounting Development held on 28<sup>th</sup> February to 1<sup>st</sup> March, 2024 at CBN Centre for Economics and Finance, Ahmadu Bello University, Zaria.
10. Adewusi, F, **Gbegi, D.O** & Jehu, P. (2024). Effect of Audit Attributes on Financial reporting Quality of listed Consumer Firms in Nigeria. 1<sup>st</sup> Annual International Conference on Accounting Development held on 28<sup>th</sup> February to 1<sup>st</sup> March, 2024 at CBN Centre for Economics and Finance, Ahmadu Bello University, Zaria.
11. **Gbegi D.O (2024)** Lead paper presented “ *Fraudulent Practices and the Nigerian Economy in the 21<sup>st</sup> Century: Can Forensic Accounting Restore Confidence?*” 1<sup>st</sup> Faculty of Administration International Conference on Contemporary Issues in Accounting Business Administration and Entrepreneurship in Global Business Challenges in *the 21<sup>st</sup> Century*, held on 28<sup>th</sup> - 31<sup>st</sup> October, 2024 at Faculty of Architecture Auditorium, Bingham University Karu.
12. O. D. Sokolong & **D. O. Gbegi**, (2026). Effect of Forensic Accounting Practices on Financial Crime Detection and Prevention: Evidence from Nigeria. Issues on Assessment, Accreditation and Quality Assurance, Proceedings of the 11<sup>th</sup> ICAN International Academic Conference on Accounting and Finance, held at University of Maiduguri, Borno State, 30<sup>th</sup> March -1<sup>st</sup> April, 2026.

### **23. INVENTION/INNOVATIONS/AWARDS /HONOURS**

- i. NYSC State Merit Award, by Katsina State NYSC Governing Council.
- ii. Excellence Award by Association of Forensic and Investigative Auditors of Canada.
- iii. Excellence Award on Zero Based Budgeting Paper Presentation at Abuja Merit Award House, by Women Professional Managers, Abuja.
- iv. Award of Excellence on the 8<sup>th</sup> Inaugural Lecture delivered on the 3<sup>rd</sup> December, 2025 at federal university of Kashere, Gombe State.

### **24. COMMUNITY SERVICES**

- i. Donated books to University library, University of Agriculture, Makurdi.
- ii. Representative of Association of National Accountants of Nigeria on NABTEC Accreditation at Gboko Polytecnic, Gboko, Benue State for the Department of Accountancy, May,2019.
- iii. Member, Ad-hoc Accreditation panel on academic programmes in Nigerian Universities to Nnamdi Azikiwe University from 24<sup>th</sup>- 26<sup>th</sup> November, 2019. Nominated by National University Commission (NUC).
- iv. Donated books to support the library in Fidei Polytechnics, Gboko, Benue State. (2020)
- v. Patron, Kwande/ Ushongo Students Association, Federal University of Kashere Chapter, Gombe State.

- vi. Chiarman, Ad-hoc Accreditation panel on academic programmes in Nigerian Universities to ANAN University, Kwall from 2<sup>nd</sup> - 5<sup>th</sup> November, 2025. Nominated by National University Commission (NUC).

**25. HOBBIES:** Reading, Traveling

**NAMES AND ADDRESSES OF THREE REFEREES**

Prof. Ekoja B.Ekoja  
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Prof. S.R. Abdulahi  
Professor of Accounting  
Prince Abubakar Audu University,  
Anyigba, Kogi State, Nigeria.  
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