

Joseph Ugochukwu MADUGBA BSc(Hons) MSc PhD
E-mail: madugba.joseph@lmu.edu.ng joeugochukwu@yahoo.com.
joeugochukwu014@gmail.com Call: 08063697038

PERSONAL DETAILS:

Name; Joseph Ugochukwu Madugba
Date of birth 14th Feb., 86
Town: Aba
State of Origin: Abia State
Geopolitical Zone: South East
Nationality: Nigeria
L.G.A: Ugwunagbo
Current Postal Address: Department of Accounting, Landmark University
P. M. B 1001 Omu-Aran Kwara State
Permanent Postal Address: Umuobasi Nnetu, Aba South LGA, Abia State
08063697038, 09035599056
Marital status: Married
Names and Number of Children: Three (3)
Dominion-excel O. Joseph Seven (7) Years
Divine-fruitful U. Joseph five (5) Years
David-Joseph Ugochukwu Joseph Three (3) Years
Name of Spouse: Josephine Chikaodi Joseph
Address of Spouse: Umuobasi Nnetu, Aba South LGA, Abia State
Next of Kin: Josephine Chikaodi Joseph

INSTITUTIONS ATTENDED

	DATE
Michael Okpara University of Agriculture, Umudike (MOUUAU) Umuahia	2013-2017
University of Port Harcourt (UNIPORT) Choba	2009-2012
Enugu State University of Science and Technology (ESUT) Enugu	2002-2006
Community Secondary School Tombia, Rivers State	1993-1998
Community Primary School Akanu – Ngwa Ugwunagbo L.G.A. Abia State	1987-1992

ACADEMIC/PROFESSIONAL QUALIFICATIONS WITH DATES

QUALIFICATION	DATE OBTAINED
Doctor of Philosophy Degree in Accounting (Ph.D)	2013 – 2017
Masters’ of Science Degree in Accounting (M.Sc)	2009 - 2012
Bachelors’ of Science Degree in Accounting (B.Sc)	2002 – 2006
Senior School Certificate Examination (SSCE)	1993 – 1998
First School Leaving Certificate (FSLC)	1987 - 1992

WORK EXPERIENCE

JUNE 2009- 2018	New Heaven Christian Academy	Principal
OCT. 2007 – 2009	Amazing Strides Int'l School	Principal
JULY 2009- 2018	Enugu State University of Science and Technology (Esut)	Assistant Lecturer
2018 -	DateLandmark University-Omu-Aran	Lecturer 11
2019 - 2020	Nigerian Universities Accounting Students Association	Staff Adviser
2019	Member departmental accreditation committee for undergraduate and post graduate	
2019	Member departmental website content committee	
2019- 2020	Departmental budget officer	
2020- till date	Departmental exam officer	
2020- till date	member departmental Curriculum review committee	
2020- till date	member Landmark University OSBAM committee	

Courses thought at Undergraduate Levels in Enugu State University of Science and Technology (ESUT)

- * ACC 251 Taxation laws and Accounts 1
- * ACC 252 Taxation Laws and Accounts 2
- *ACC 371 Research methodology
- * ACC 101 Principles of Accounting 1
- * ACC 102 Principles of Accounting 2
- * ACC 315 Advanced Financial Accounting 1
- * ACC 316 Advanced Financial Accounting 2
- * ACC 453 Advanced taxation laws and Accounts 1
- * ACC 454 Advanced taxation laws and Accounts 2
- * ACC 423 Advanced auditing and investigation 1
- * ACC 424 Advanced auditing and investigation 2
- * ACC 312 Accounting Ethics and corporate governance
- * ACC 324 Production management and Cost control

Courses thought at Undergraduate Levels in Landmark University

- *ACC 121 Financial Accounting and Reporting
- *ACC 312 Financial Accounting theory
- *ACC 325Nigeria Taxation
- *ACC 323 Auditing and investigation
- *ACC 327 Public Sector accounting and Finance
- *ACC 418 Advanced Nigeria Taxation
- *ACC 413 Advanced Auditing and Investigation
- *ACC 427 International Accounting
- *ACC 416 Forensic Accounting and fraud management
- *ACC 422 Executorships, Bankruptcy and Liquidation

Courses thought at post graduate Levels in Landmark University

*ACC 711 Advanced Nigeria Taxation

*ACC 721 Advanced Auditing and Investigation

* ACC 812 Auditing Theory

* ACC 822 Taxation Theories and Practice

Project Supervision:

s/no	Name of student	Project topic	Year of graduation	Grade
1.	Adedeji Gideon	Board characteristics and financial performance of oil and gas companies in Nigeria	2019	2 ²
2.	Olanrewaju Ibunkun Pleasant	Effect of stock market performance on economic growth in Nigeria	2020	1 st Class Best student
3.	Olubiyo Ayobami Damilare	Government financial regulations, revenue generation and economic development in Nigeria	2020	2 ²
4	Onu Emmanuel Okwuchukwu	Public budget implementation and economic growth in Nigeria	2020	2 ²
5	Olanipekun Olumide Femi	Effect of tax incentives on firm growth and value of manufacturing firms in Nigeria	2020	2 ²

PUBLICATIONS:

INSTITUTIONAL JOURNALS

1. **Madugba, J. U. et al (2014)** Environmental Accounting, Reporting and performance of manufacturing firms in Rivers State. *Trends in Educational Studies (TRES)* Journal of the Institute of Education, University of Port Harcourt Vo. 8, No. 2, ISSN 0795-3186, 2014.
2. **Madugba, J. U. et al (2015)** Impact of Social and Environmental Accounting on Corporate Performance. (A study of PZ Cussons Plc), *Journal of Research in Management and Social Sciences (Jormass)* Vo. 1 No. 1 PP 41 – 52, 2015.
3. **Madugba, J. U. et al (2015)** Impact Analysis of the interaction between Nigeria's Oil Revenue and External debt profile (1970 – 2014). *Babcock Journal of Economics, Banking and Finance (BJEBF)* Volume 4 ISSN 2141 – 8659, 2015
4. **Madugba, J. U. et al (2016)** Effects of Corporate Governance on the Performance of Manufacturing Companies in Nigeria. *Esut Journal of Accountancy*. Vol. 7 No.1. Jan. – June, 2016. ISSN. 2251-032X

5. **Madugba, J. U.et al (2017)**Effect of Internal Audit Effectiveness on Management Performance: Evidence from Consumer Goods Manufacturing Companies in Nigeria. A Journal of the National Association of Social Educators. Volume 3, No. 2 ISSN 119-9512. 2017
6. **Madugba, J. U.et al (2017)** Role of Auditors in Fighting Corruption: The Nigerian Perspective. Journal of Economics and Business Science (JEBS) Volume 4. No. 1 ISSN 1597-0477. 2017

INTERNATIONAL JOURNALS

7. **Madugba, J. U.et al (2013)** Tax Evasion and Revenue Generation in Nigeria (A study of Lagos State) *Reiko International Journal of Business and Finance* Vol. 5. No. 3 PP. 44 – 57. 2013.
8. **Madugba, J. U.et al (2015)** Corporate Tax and Revenue Generation: Evidence from Nigeria. *Journal of Emerging Trends in Economics and Management Sciences (JETEMS)* Vol. 6 No. 5, pp 333 – 339 @ scholarlink Research Institute Journal ISSN 2141-7024, 2015.
9. **Madugba, J. U.et al (2015)** Impact of Corporate Board meetings on financial performance Evidence from selected listed companies in Nigeria. *Journal of Economics and finance*, vol. 7 No. 12, ISSN 1916 -971X E-ISSN 1916-9728, 2015.
10. **Madugba, J. U.et al (2016)** Value Added Tax and Economic Development in Nigeria. *International Journal of Development and Economic Sustainability*. Published by European Centre for Research Training and Development UK. Vol. 4 No. 3 pp1-10 June, 2016. www.eajournals.org.
11. **Madugba, J. U.et al (2016)** Impact of corporate social responsibility on financial performance: Evidence from listed Banks in Nigeria. *Expert Journal of finance*. Vol.4 pp1-9 2016.
12. **Madugba, J. U.et al (2016)** Evaluation of the contribution of oil Revenue on Economic Development in Nigeria. *International journal of economics and finances*. Vol.8 No. 6 ISSN 1916-971X E- ISSN 1916-9728. [http:// dx.doi.org/10.5539/ijef.v8n6p201.2016](http://dx.doi.org/10.5539/ijef.v8n6p201.2016).
13. **Madugba, J. U.et al (2016)**. Working Capital Management and Financial performance: Evidence from Manufacturing Companies in Nigeria. *European journal of Accounting, Auditing and Financial Research*. Vol. 4 No.9 pp98-106. (www.eajournals.org). 2016.
14. **Madugba, J. U.et al (2016)**. An Assessment of the Relationship between Economic Growth and Indirect Taxes in Nigeria. *International journal of development and Economic Sustainability*. Published by European Centre for Research Training and Development UK(www.eajournals.org). Vol.4 No.5 56-65. 2016

15. **Madugba, J. U. et al (2017)**Corporate Governance and Earnings Management in Money Deposit Banks in Nigeria. Research journal of Finance and Accounting. www.iiste.org Vol. 8 NO.8 2017.ISSN 2222-2847.
16. **Madugba, J. U. et al (2017)**Interaction between exchange rate and federal Government expenditure in Nigeria. International digital organization for scientific research. IDOSR Journal of arts and humanities 2 (2) 77-78 , ISSN 2579-0773 www.idosr.org 2017.
17. **Madugba, J. U. et al (2017)**. Does bank size affect the relationship between corporate governance mechanisms and financial performance of banks in Nigeria? International digital organization for scientific research. IDOSR Journal of arts and humanities 2 (2) 77-78 , ISSN 2579-0773 www.idosr.org 2017
18. **Madugba, J. U. et al (2018)**Information Technology and financial performance of money deposit banks in Nigeria. International digital organization for scientific research. IDOSR Journal of arts and humanities 3 (1) 117-128 , ISSN 2550-7966 www.idosr.org 2018
19. **Madugba, Joseph Ugochukwu (2020)** Cashless Policy and Economic Growth: The Nigeria Perspective. *Sumerianz Journal of Economics and Finance*. 3(7) 85-89 ISSN (e): 2617-6947, ISSN (p): 2617-7641 Website: <https://www.sumerianz.com>
20. **Madugba, Joseph Ugochukwu (2020)** Recapitalization and Performance of Banks: Te Nigeria experience. *Afro-Asian Journal of Economics and Finance*. 1,(2) 151-168 www.esijournals.com

INTERNATIONAL SCOPUS BASED JOURNALS

21. **Ademola Abimbola O., Ben-Caleb E., Madugba Joseph U., Adegboyegun Adekunle E. and EluyelaDamilola F. (2020)**, International Public Sector Accounting Standards (IPSAS) Adoption and Implementation in Nigerian Public Sector. *International Journal of Financial Research*. URL: <https://doi.org/10.5430/ijfr.v11n1p434>. vol. 11 (1)
22. Adegboyegun, A. E, Ben-Caleb, E. Ademola, A. O., **Madugba, J. U.** and Eluyela, D. F. (2020) Fair Value Accounting and Corporate Reporting in Nigeria: A Logistics Regression Approach. *International Journal of Financial Research*. URL: <https://doi.org/10.5430/ijfr.v11n1p434>. vol. 11 (2)
23. **Joseph U. Madugba,** Ben-caleb, Egbide, Lawal, Adedoyin I and Agburuga, Uche T (2020) Firm Size and Tax Saving Behaviour of Listed Companies in Nigeria. *Academic Journal of Interdisciplinary Studies*. www.richtmann.org. 9 (3)
24. Cordelia Onyinyechi Omodero, Ben-Caleb Egbide, **Joseph Ugochukwu Madugba** and Benjamin Ighodalo Ehikioya (2020) A Mismatch between External Debts Finances and Consumption Cost in Nigeria.

25. **Joseph Ugochukwu Madugba**, Egbide Ben-Caleb, Innocent I. Okpe, Oludare, S. Fadoju, Ben-Caleb Jane Ogochukwu and Kingsley Iyke Mbamara (2020) Risk Management Committee, Financial Reporting Quality and Financial Performance of Deposit Money Banks In Nigeria. *Research in World Economy*. 11(5) <https://doi.org/10.5430/rwe.v11n5p288>. <http://rwe.sciedupress.com>
26. Adedoyin Isola Lawal, Ezekiel Oseni, Crystal O. Elleke, Iyabo Olanrele, Mustapha Muktar, Bukola Lawal-Adedoyin, **Joseph Madugba**, Sidick Temitope Samson (2020) Adaptive Market Efficiency: Evidence From Nigeria Stock Market. *Journal of Critical Reviews* ISSN-2394-5125, 7(15)
27. **Joseph U. Madugba**, Egbide Ben-Caleb, Uche Tony Agburuga, David, E. Obadiaru, Wilson U. Ani & Jane O. Ben-caleb (2020), Optimal Tax Behaviour and Corporate Survival: The Nigeria Experience. *Research in World Economy*. 11(6) <http://rwe.sciedupress.com>. doi:10.5430/rwe.v11n6p108. URL: <https://doi.org/10.5430/rwe.v11n6p108>.
28. Damilola Felix Eluyela, Inemesit Basse, Olufemi Adebayo Oladipo, Adekunle Emmanuel Adegboyegun, Abimbola Ademola & **Joseph Madugba (2020)**, Impact of Capital Flight on Tax Revenue in Nigeria: A Co-integration Approach. *Research in World Economy*. 11(5) <http://rwe.sciedupress.com>. doi:10.5430/rwe.v11n5p141. URL: <https://doi.org/10.5430/rwe.v11n5p141>.
29. **Joseph U. Madugba**, E. Ben-Caleb, T.U. Agburuga, W. C. Ani, S.L. Jegede & S.O. Fadoju (2021), Environmental Reporting and Sustainability Reports in Oil Companies in Nigeria. *International Journal of Financial Research*. <http://ijfr.sciedupress.com>, <https://doi.org/10.5430/ijfr.v12n1p310>
30. **Joseph U Madugba**, Kerry E. Howell, Tony Ikechukwu Nwanji, Sainy Faya, Ben-Caleb, Egbide, and Damilola Felix Eluyela (2021). Audit Committee quality and Financial Reporting in Deposit money Banks in Nigeria . *Asian Economic and Financial Review*. DOI: 10.18488/journal.aefr.2021.112.104, 11(2) 104-117.
31. **Joseph U Madugba, Ben-Caleb, E, Fadoju, O S. Omodero, C.O Wozuru, D., (2021)** Dysfunctional Association between Learned Practices and Operating Performance of Listed Corporation. *Academy of Entrepreneurship Journal* 27, Special Issue 2
32. **Ben-Caleb, E., Madugba, J. U., Ajibode, O. O. & Ben-Caleb, J. O. (2021)**. Financial Autonomy and Rural Development in Ogun State, Nigeria: A Stakeholder's Perspective. *Public Administration Issues*, no 5 (Special Issue I, electronic edition), pp. 41–55 (in English). DOI: 10.17323/1999-5431-2021-0-5-41 https://vgmu.hse.ru/data/2021/06/10/1442527901/4_Bloc_Engl_1_5_2021.pdf

Academic Conference Attended: (LOCAL)

University of Port-Harcourt National conference- Institutional Restructuring and Reforms for National Development 28th – 29th Aug., 2018

Title of Paper Presented:

Effect Human Capital Investment on Economic development: The Nigerian Perspective

University of Calabar- Accounting, Finance Research Association 8th International Conference- The role of Accounting and Finance in economic development 2018

Title of paper Presented:

Corporate Governance mechanisms and Banks' Capitalization: A panacea to corporate growth.

NIGERIAN ACCOUNTING ASSOCIATION (NAAC) 2019 ANNUAL CONFERENCE 2ND- 3RD DECEMBER 2019

Title of Paper Presented: Environmental accounting costs: does it matter to oil and gas companies in Nigeria?

SCOPUS BASED INTERNATIONAL CONFERENCE

34th International Business Information Management Association (IBIMA) Conference 13-14th November, Madrid, Spain, 2019 <https://ibima.org>

Title of Papers presented:

*Effect of Electronic Banking on Financial Performance of Deposit Money Banks in Nigeria

<https://ibima.org/.../electronic-banking-and-financial-performance-of-money-deposit-banks-nigeria-perspective/>

*Audit Committee expertise and financial reporting quality of deposit money Banks in Nigeria

<https://ibima.org/.../audit-committee-expertise-and-financial-reporting-quality-of-commercial-banks-in-nigeria/>

*Does bank size impact on the relationship between corporate governance mechanisms and financial performance of selected banks in Nigeria

<https://ibima.org/.../does-bank-size-affect-the-relationship-between-corporate-governance-mechanisms-and-financial-performance-of-money-deposit-banks...>

35th International Information Management Association (IBIMA) Conference 1st- 2nd of April, 2020, Seville, Spain, <https://ibima.org>

Title of Paper Presented

- Effect of financial development on macroeconomic variables in Nigeria-<https://ibima.org/.../effect-of-financial-development-on-macro-economic-variables-in-nigeria/>
- Nigeria Stock exchange's performance and Sustainable Evolution: Causality test.
<https://ibima.org/.../nigeria-stock-exchanges-performance-and-sustainable-evolution-causality-test/>

Reviewer to Journals

s/no	Title of Journal	Title of paper	Manuscript Number
1	Cogent Economics and Finance Journal (Scopus based)	Environmental accounting practices and cost of capital of enterprises in Vietnam	COGENTECON-2019-0524
2	Cogent Economics and Finance Journal (Scopus based)	Determinants of Viet Nam Government Bond Yield Volatility: A GARCH approach	COGENTECON-2020-0232
3	Sage Open (Scopus based)	An evaluation of the legislative and policy response of tax authorities to the digitalization of the economy:	SO-20-0985
4	Sage Open (Scopus based)	Accounting Fraud Hexagon: A Bottom-up Approach using Twitter	SO-20-2313
5	SSRG International Journal of Economics and Management Studies (INTERNATIONAL JOURNALS)	The Effect of Market Performance, Corporate Governance and Tax Examination of Corporate Taxes with Tax Amnesty as Moderators	Ms_JEMT_57862
6	of Economics and Management Studies (INTERNATIONAL JOURNALS)	Empirical Analyses of Economic Growth and Tax Evasion: Evidence from China	Ms_JEMT_58308
7	Asian Journal of Economics, Business and Accounting	The Unintended Effects of Bank of Ghana's Clean-Up Exercise on Unaffected Financial Institutions: Evidence from Yilo Krobo Municipality, Ghana.	Ms_AJEBA_59878
8	Asian Journal of Economics, Business and Accounting	Determinants of Banks' Financial Stability in Kenya Commercial Banks.	Ms_AJEBA_60317
9	Asian Journal of Economics, Business and Accounting	a. Analysis of Microfinance's Financial Performance: The Issue of Corporate Governance: A Review.	Ms_AJEBA_60595
10	Asian Journal of Education and Social studies	University social responsibility and community relations.	Ms_AJESS_59029
11	Journal of Economics, Management and Trade	Comparative Economic Analysis of Zero Budget Natural Farming Kharif Groundnut under Central Dry Zone of Karnataka.	Ms_JEMT_58940
12	Journal of Economics, Management and Trade	Empirical Analyses of Economic Growth and Tax Evasion: Evidence from China.	Ms_JEMT_58308

13	Current Journal of Applied Science and Technology	Consumption Choice and welfare effect in Ethiopia: An Implication to Industrial Policy The Case of Pasta Market in Dire Dawa City	Ms_CJAST_61190
14	South Asian Journal of Social Studies and Economics	Effects of Multilateral Surveillance Criteria on the Pro-cyclicality of Fiscal Policy in CEMAC	Ms_SAJSSSE_61186
15	Asian Journal Of Probability and Statistics	Pricing of Catastrophe Put Option with Default Risk.	Ms_AJPAS_61371
16	Academy of Strategic Management Journal	BANK LENDING TRANSACTION AND FINANCIAL SYSTEM CONTROLS IN AN EVOLVING ECONOMY.	. asmj-20-1518
17	Academy of Strategic Management Journal	Bank-Specific and Macroeconomic on Net Interest Margins in Indonesia.	asmj-20-1566
18	Academy of Strategic Management Journal	THE IMPACT OF FACTORS ON THE INTENTION TO APPLY IFRS FOR SMES: EVIDENCE FROM VIETNAM.	asmj-21-2143
19	Cogent Economics and Finance	The influence of independence and compensation of the directors on family firms and real earnings management	COGENTECON-2021-0001
20	Tryaksh International Journal of Business and Management	Impact of Foreign reserves on Exchange rate Fluctuations in Sudan uring 1978 up to 2019	manuscript ID: TIJBM-210502.

Editorial Board Membership

*Journal of Accounting and Finance Personal Reviewers' Identity Number 10386081
<http://www.financeaccounting.org>

*International Journal of Economics, Business and Management Research <http://ijebmr.com/editorial>

Co-Editor- In- Chief

Journal of Economics and Economic Education Research (JEEER)

<https://www.abacademies.org/journals/journal-of-economics-and-economic-education-research-editorial-board.html>

Area of Interests:

Taxation, corporate governance, Auditing and investigation, Forensic Accounting and Fraud management

ATTRIBUTES

Computer Literate, Result Oriented, Creative, Ability to work under pressure, Resourceful, Hardworking and highly motivated with strong inter-personal skills

REFERRES:**Prof. Nweze, A.U**

Rector Institute of management and Technology

Enugu

E-mail: prof.nweze@yahoo.com

08063394611

Dr. Ekwe M.C.

Ag. HoD Department of marketing

College of Management Sciences

Michael Okpara University Umudike Umuahia

ekwemic@yahoo.com

08033768282

Chief Dr. Okpe, I.I

Department of Accounting

Enugu State University of Science and Technology, Enugu

E-mail: ikeokpe@yahoo.com

08032683604