

## CURRICULUM VITAE

### 1. SECTION A: GENERAL INFORMATION

**NAME:** URHOGHIDE Ruth Osaretin  
**DATE OF BIRTH:** 24<sup>th</sup> March  
**PLACE OF BIRTH:** Benin City, Edo State  
**GENDER:** Female  
**NATIONALITY:** Nigerian  
**STATE OF ORIGIN:** Edo  
**CONTACT ADDRESS:** 43A, Adesuwa Road, GRA, Benin City  
**PRESENT POSITION:** Professor  
**DEPARTMENT:** Department of Accounting  
**CURRENT EMPLOYMENT:** Benson Idahosa University, Benin City  
**EMAIL:** rurhoghide@biu.edu.ng & urhoghideruth@yahoo.co.uk

### SECTION B: QUALIFICATIONS

#### ACADEMIC QUALIFICATIONS:

##### Degrees with Dates and grating bodies

- i. PhD (Accounting) University of Benin, Benin City 2014
- ii. M.Sc. (Accounting), University of Benin, Benin City 2006
- iii. MBA, Bayero University, Kano 1995
- iv. HND (Accounting), Auchi Polytechnic, Auchi 1983

#### Professional Qualifications:

- I Associate, Institute of Chartered Accountants of Nigeria (ACA) 1991
- ii Fellow, Institute of Chartered Accountants of Nigeria (FCA) 2016
- iii. Member, Academy of Management of Nigeria (MAMN) 2016

### 2. TEACHING AND PROFESSIONAL EXPERIENCE:

#### a. Employment/Professional Experience before Appointment with Benson Idahosa University

- i. Spectrum Books Ltd, Ibadan (Publishing Company) - Accounts Supervisor, 1983-1987
- ii. Poly Ventures Ltd, Ibadan (Manufacturing Company) - Financial Accountant, July 1987 - October 1987
- iii. Kano State Polytechnic, Kano – Lecturer I, 1990 – 1994
- iv. De-Ruga Nigeria Ltd, Benin City - Finance Manager, September, 1994 - October, 1995

#### b. Period of full time teaching at Benson Idahosa University:

- i. Department of Accounting- 1995 to Date
- ii **Sabbatical leave appointment, 10<sup>th</sup> October 2017- 9<sup>th</sup> October, 2018**  
Director, National Open University Of Nigeria, Benin Study Centre

#### c. Courses Taught:

Code	Title
ACC 211 & ACC 221	Financial Accounting I& II
ACC 222	Cost Accounting
ACC 312	Advanced Cost Accounting

ACC 311& ACC 321	Intermediate Financial Accounting I& II
ACC 314 & ACC324	Taxation I & II
ACC 326	Law and Accounts of Executorships and Bankruptcy
ACC 411& ACC 421	Advanced Financial Accounting I& II
ACC 413	Advanced Taxation
ACC422	Management Accounting
ACC 425	Case Study
ACC430	Project Supervision
ACC 847	Strategic management Accounting Theory and Practice
BUS 724	Management Accounting and Control
BBF 824	Management Accounting
ACC 840	M.Sc. Dissertation Supervision
ACC 834	M.Sc. Accounting Seminar

#### **d. Postgraduate Students' Supervision**

##### **M.Sc. Accounting Dissertation**

- |                              |   |                 |
|------------------------------|---|-----------------|
| (i) Samson Ojeme Samuel      | - | Completed, 2014 |
| (ii) NseUmeh Daniel          | - | Completed, 2015 |
| (iii) BilikisModupeola Bello | - | Completed, 2016 |
| (iv) IvieSabirahIdris        | - | Completed, 2016 |
| (v) Emmanuel OmolayeKorolo   | - | Completed, 2017 |
| (vi) Akuboere Salome Diriyai | - | Completed, 2017 |
| (vii) March Ogbudukhian      | - | Completed, 2017 |
| (viii) Mabel Osemwengie      | - | Completed, 2019 |
| (ix) Abraham Eriamiatoe      | - | Completed, 2019 |

##### **Ongoing M.Sc. Accounting Dissertation**

- |                          |               |
|--------------------------|---------------|
| (i) John Elufe           | (In Progress) |
| (ii) Joy Nkechi KeborKwu | (In Progress) |
| (iii) Festus Efe Lily    | (In Progress) |
| (iv) Florence Nurhe      | (In Progress) |
| (v) Alo Donatus          | (In Progress) |

### **3. CONFERENCES ATTENDED**

- The Academy of Management Nigeria, 11<sup>th</sup> National Conference, NnamdiAzikiwe University, Awka, October 2017.
- Accounting Conference 2017 of the Department of Accounting, BIU, November 2017.
- Third Academics Conference (ACAF), Institute of Chartered Accounts of Nigeria, Lagos, April, 2017.
- First Academics Conference (ACAF), Institute of Chartered Accounts of Nigeria, Lagos, May 2015.
- Annual Conference of the Nigerian Accounting Association (NAA), Otoike, May, 2015.
- 9<sup>th</sup> National Conference of the Academy of Management Nigeria, July, 2015.
- ICAN MCPE: General Management Practice-Benin City, June 2015.
- 44<sup>th</sup> Annual Accountant's Conference, Abuja, September 2014.
- ICAN MCPE on Public Sector Accounting-Benin City, September, 2013.

- National Business Administration Conference, Benin City, 2012.
- Research Methodology (Talk data Associate) Benin City, 2012.
- 41<sup>st</sup> Annual Accountant's Conference, Abuja October, 2011.
- BIU Accounting Conference, Benin City, April, 2011.
- ICAN MCPE on Accounting and Audit, September, 2011.
- The Global Economic Recession, BIU, Benin City, 2009.

### **Conference Papers Presented**

1. **Urhoghide, R. O. & Inua, O. I.** (2017), Ownership Structure, Agency Cost and Corporate Financial Performance in Nigeria, BIU Department of Accounting Conference, November 2017.
2. **Urhoghide; R.O.** Bello, B.M; &Oziegbe, D.J (2017). Corporate Governance and Non-Financial Disclosures in Nigeria, ICAN, ACAF, Lagos, April 2017
3. **Urhoghide, R.O.**, Obasi; R.O. Oziegbe, D. 2015. Economic bonding and audit quality, Annual conference of the Nigerian Accounting Association (NAA), Otoike, May 2015.
4. **Urhoghide, R.O.**&Akhidime, A.E, 2015. Board Characteristics and Corporate Financial Performance of Nigerian quoted Companies. ICAN First Academic Conference, Lagos, May 2015.
5. Obasi, R.O., **Urhoghide, R.O.**&Archbong Comfort, 2015. Effect of Teaching methods on the Performance of Accounting students' in Benson Idahosa University in Nigeria. ICAN, ACAF, Lagos, May 2015.

### **4. PUBLICATIONS/CREATIVE WORKS**

#### **a. Materials Already Published**

##### **i. Books: Nil**

##### **ii. Chapters in Books**

1. **Urhoghide, R. O. & Ogiedu, K. O.** (2008). Issues in the privatization of public enterprises in Nigeria, in Sunday A. Idahosa and Sam Guobadia (eds), *Socio-Economic Reforms in Nigeria*, 454 - 480. BIU, Faculty of Social and Management Sciences.
2. **Urhoghide, R. O. & Ogiedu, K. O.** (2008). Pension reform in Nigeria: An overview, in Sunday A. Idahosa and Sam Goubadia (eds), *Socio-Economic Reforms in Nigeria*, 481 - 498. BIU, Faculty of Social and Management Sciences.
3. **Urhoghide, R. O.** (2009). Introduction to Business Accounting in B. A. Agbonifoh (ed), *Introduction to Business: A Functional View*, 224 – 254. Mindsex Publishing Company.

##### **iii. Journal Articles:**

4. **Urhoghide, R. O. & Erhi, M. A.** (2004). Policy issues in deregulation for development, an econometric exposition: The Nigerian Case, *BIU Journal of Social and Management Sciences*, 2 (1), 29 - 39.
5. Ogiedu, K. O. & **Urhoghide, R. O.** (2005). Auditors duty of confidentiality and duty to report in the public interest: An overview, *BIU Discourse*, 1 (1), 187 - 206.

6. Ogedu, K. O. & **Urhohide, R. O.** (2007). Contemporary issues in personal income taxation: A stake holders perspective, *Nigerian Journal of Administrative Science*, 7 (4) 209 - 236.
7. Amadasun, A. B. & **Urhohide, R. O.**(2011). Taxation and National development: Issues and interventions, *Business and law journal*, 11(4), 9-18 (International)
8. Akhidime, A. E. & **Urhohide, R. O.** (2013). Evaluation of Nigeria Government Budget Performance and the effectiveness of Public Sector reforms, *West African Social and Management Sciences review (WASMSR)*, 4 (1), 51 – 62
9. **Urhohide, R. O.** & Asemota, G. O. (2013). Determinants of tax revenue effort: Empirical evidence from Nigeria. *Culture Leadership & Organizational Management Journal*, 13 (2), 145 – 163 (International)
10. Emeni, F. K. & **Urhohide, R. O.** (2014). Network effects in African countries adoption of International Financial Reporting Standards (IFRS), *ICAN Journal of Accounting and Finance (IJAF)*, 3 (1). 15 – 26. (National)
11. **Urhohide, R. O.** & Yakubu, F. A. (2014). Forensic accounting and financial fraud in Nigeria: An empirical approach, *The Certified National Accountant*, (4), 21 – 26 (National)
12. Emeni, F. K. & **Urhohide, R. O.** (2014). Accounting performance measures and dysfunctional behaviour of subordinates in the Nigerian brewery industry. *AAU Journal of Management Sciences*. 5 (1 & 2), 1-10.
13. **Urhohide, R. O.** & Emeni, F. K. (2014). The effect of client characteristics on audit fee: Empirical evidence from Nigeria, *Global Journal of Accounting*, 4(1), 48-58. (National)
14. **Urhohide, R. O.** & Jamani, N. (2014). Stock market reactions to fiscal policy shocks: Empirical evidence from Nigeria. *LWATI: A Journal of Contemporary Research*, 11(4), 34– 46 (International).
15. **Urhohide, R.O.** & Izedonmi, F.O.I (2015), An empirical Investigation of audit fee determinants in Nigeria. *International Journal of business and social research (IJBSR)* 5(8), 48-58 (International).
16. **Urhohide, R.O.** & Akhidime, A. E. (2015). Board attributes and corporate financial performance of Nigerian quoted companies, *Finance & Banking Review (FBR), UNIBEN*, 9(1&2), 94-114.
17. **Urhohide, R. O.** & Jamani, N. (2015). Domestic investment, foreign investment and economic growth in Nigeria. *ANAN Journal of accounting*, 4(1), 94-103. (National)
18. **Urhohide, R. O.** & Eguasa, B. E. (2015). Audit firm attributes and audit fee in Nigeria. *Accounting and Management review*, 2(1), 33-43.

19. **Urhoghide, R. O.** & Ojeme, S. S. (2016). Effect of mergers and acquisitions on the determinants of dividend payout in Nigeria. *Research Journal of finance and accounting*, 7(2), 27-36. (International).
20. Oziegbe, D. J. & **Urhoghide, R. O.** (2016). Automated teller machine and user's satisfaction in Benson Idahosa University, Benin City. *Sokoto Journal of Management Studies*, 10(1), 16-30. (National)
21. **Urhoghide, R. O.** & Ojeme, S. S. (2016). Determinants of dividend payout by Nigeria quoted banks. *ICAN Journal of Accounting and Finance*, 5(1), 16-36. (National)
22. **Urhoghide, R. O.** & Umoh-Daniel, N. (2016). Firm characteristics and corporate social responsibility disclosure in Nigerian quoted companies. *UNILAG Journal of Business*, 2(1), 88-109. (National)
23. 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. (National).
24. Umoh-Daniel, N. & **Urhoghide, R. O.** (2016). Effect of Corporate Governance on Corporate Social responsibility disclosure in Nigerian quoted companies. *Sokoto Journal of Management Studies* 11(2),48-69 (National)
25. **Urhoghide, R. O.**, Obasi, R. O. & Oziegbe, D. J. (2016). Economic bonding and audit quality in Nigeria. *International Journal of Accounting, Finance and Management*, 1(11), 41-52
26. Omorodion, J. E. & **Urhoghide, R. O.** (2016). Financial ratios as predictor of corporate failure in the Nigerian Banking Sector, *West African Social Science and Management Sciences Review (WASMR)* 7(6), 16-29
27. Eguasa, B.E. & **Urhoghide, R. O.** (2017). Audit market concentration and audit quality in Nigeria, *International organization of Scientific Research*, 19(9), 1 -9. (International).
28. **Urhoghide, R. O.**, Bello, B. M. & Oziegbe, D. J. (2017). Corporate governance and non-financial disclosures in Nigeria, *ICAN Journal of Accounting and Finance*,3(2), 159- 174 (National)
29. **Urhoghide, R. O.** & Korolo, E. O. (2017). Effect of corporate governance on financial performance of quoted oil and gas firms in Nigeria, *International Journal of Business and Social Science*, 8(7), 114-124 (International)
30. **Urhoghide, R. O.** (2018). Cash flow and corporate failure prediction in Nigeria, *Advances in Management Journal, University of Ilorin*, 17(1), 104-117 (National)
31. Ogbuduikian, M. W. & **Urhoghide, R. O.** (2018). Self-assessment and voluntary tax compliance in Edo State, Nigeria. *Advances in Management Journal, University of Ilorin*, 17(1), 145-163 (National)

32. **Urhoghide, R. O.** & Inua, O. I. (2018). Ownership structure, Agency cost and corporate financial performance in Nigeria, Faculty of Social Sciences Journal, *.(International)*
33. Inua, O.I. & **Urhoghide, R.O.** (2018). Determinants of external auditor choice selection in listed Global brand companies in Nigeria. *Nigerian Academy of management Journal*,13(1) 38-51
34. **Urhoghide, R.O.** (2018). Determinants of price to earnings per share ratio in Nigeria: Empirical examination. *Journal of comtemporary research* 6 (3) 219-231 (National)
35. Umoh-Daniel, N. & **Urhoghide, R. O.** (2018) . Corporate governance and corporate social responsibility disclosure in Nigeria financial sector: *Accounting & Taxation Review*.2 (4) 1-13
36. Bello, B. N. & **Urhoghide, R. O.** (2019). Company characteristics and non-financial disclosures in Nigeria, *Accounting and Management Review*, 3(1) 153-12
37. **Urhoghide, R. O.** & Idris, I. S. (2018). Value relevance of accounting information and the adoption of IFRS: Evidence from Nigeria, *Journal of Accounting and Finance, Federal University, Otoike (National)*
38. **Urhoghide, R.O.** & Oziegbe, D. J. (2019). Audit committee characteristics and audit fee in Nigeria : An empirical analysis, Osun State University. Faculty of Management Journal
39. Jamani, N. & **Urhoghide, R. O.** (2019). Tax incentives & foreign direct investment flows in Nigeria. *Journal of Accounting and Finance, Annals of the University of Petrosani-economics, (International)*

**c. Research Completed but Not yet Published**

- i. **Urhoghide, R. O.** & Diriyai, A. S. (2017). Working capital management and corporate performance of quoted Nigerian companies. *(International)*

**5 Awards and Honours**

2013 Accounting Lecturer of the Year by NUASA, BIU-Excel Accounting Magazine.

2014 Letter of Commendation from Council for a Job well done with respect to Committee's report/recommendations on the Internally Generated Revenue Committee.

2016 Letter of Commendation from the Dean, FSMS for outstanding performance

**SECTION C: ADMINISTRATIVE EXPERIENCE**

**a. Headship/Co-ordinatorship**

1. Dean, Faculty of Social & Management sciences, Benson Idahosa University  
– September 2019 to date.

2. Ag. Dean, Faculty of Social & Management Science, Benson Idahosa University

- 2000/2001 – 2002/2003 sessions
- 3. Ag. Dean of Students, Benson Idahosa University  
– 2005/2006 – 2006/2007 sessions
- 4. Ag. Head of Department, Department of Accounting, Benson Idahosa University  
– 2004/2005 – 2006/2007 and 2014/2015 to 2016/2017.
- 5. Congregation Representative to Senate from 2008/2009 to 2015/2016.
- 6. Hall Mistress, Female Hostel, Benson Idahosa University  
– 2001/2002 – 2006/2007 sessions
- 7. Staff in charge of allocation of office space, Benson Idahosa University.  
– 2003/2004 – 2005/2006
- 8. Examination officer, Department of Accounting, Benson Idahosa University.  
– 1996/1997 – 1999/2000
- 9. Final year course adviser, Department of Accounting, Benson Idahosa University.  
– 2003/2004, 2007/2008, 2010/2011 to 2011/2012 – 2013/2014
- 10. Coordinator, Departmental Part-Time Programme, 2008/2009 to 2013/2014

**b. Services to educational Institutions/University Committees**

- 1. Chairperson - Senate Business Committee 2016/2017 to date
- 2. Chairperson – Part-Time Programmes Committee September 2019 to date
- 3. Chairperson – Students Disciplinary Committee (2007/2008 - 2010/2011)
- 4. Chairperson – Parent/Guardian Forum Committee (2002/2003)
- 5. Chairperson – Scholarship & Prizes Committee (2003/2004)
- 6. Chairperson – Pensions Committee (2004/2005- 2006/2007)
- 7. Chairperson – Departmental NUC accreditation committee (2005/2006)
- 8. Chairperson – Departmental welfare committee (2006/2007-2009/2010)
- 9. Chairperson – Departmental ICAN accreditation committee (2015/2016)
- 10. Member – Business Committee of Senate (2003/2004, 2007/2008 to date)
- 11. Member – Admissions Board (2004/2005 -2010/2011)
- 12. Member – Staff Disciplinary Committee (2005/2006 to date)
- 13. Member – Committee on Associate Lecturers Honorarium (2009/2010 and 2014/2015)
- 13. Chairperson – Committee on the establishment of Law Faculty
- 14. Chairperson – Committee on the establishment of Resident Advisor System
- 15. Chairperson – Committee for the review of Student Handbook
- 16. Chairperson – Committee on the registration of Pension Fund Administrators for B.I.U. staff
- 17. Chairperson – Committee on Retirement Benefit Scheme for pioneer staff
- 18. Chairperson – Publication and lecture sub-committee, B.I.U. 1<sup>st</sup> convocation lecture
- 19. Member – Committee on alleged fraud in B.I.U. Multiple Purpose Cooperation Society
- 20. Member – Committee on the review of B.I.U. Grading System
- 21. Member – Committee on B.I.U. Academic Brief

22. Member – Committee on the review of Faculty Handbook
23. Member – Committee on B.I.U. Registration/Approval
24. Member – Committee on B.I.U. 1<sup>st</sup> Convocation Ceremony

**HOBBIES:** Reading, Jogging, Tennis

**REFEREES:**

Prof. A.R. Anao  
Department of Accounting,  
Benson Idahosa University,  
Benin City.

Prof. U.B. Gbenedio  
University of Benin,  
Benin City.

Prof. Pius Ebhomienlen,  
Department of Accounting,  
Benson Idahosa University,  
Benin City.

A handwritten signature in blue ink, appearing to read 'Ruth Urhoghide', is shown on a light blue background.

Prof. Ruth Osaretin Urhoghide