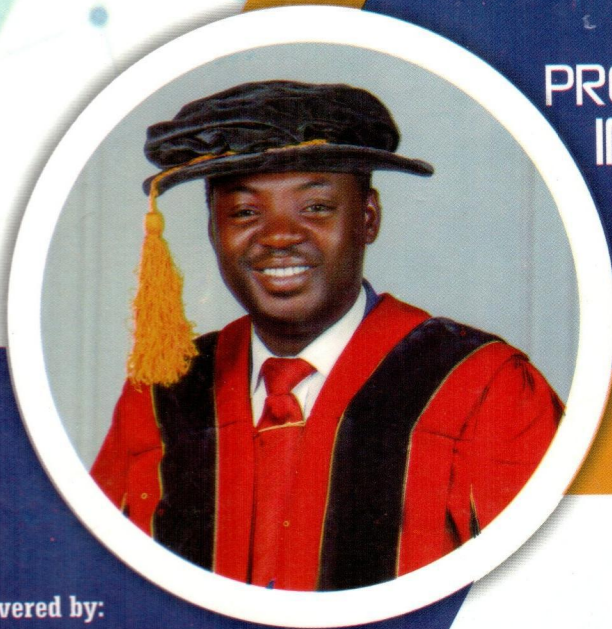


Lead City University, Ibadan



11th

PROFESSORIAL
INAUGURAL
LECTURE



April 19, 2021

Delivered by:

**PROFESSOR GODWIN
EMMANUEL OYEDOKUN**

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BSc (Bus. Admin), MBA (Acct. & Fin.), MSc (Econs),
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CertIFR, IPA, MNIM, FCA, FCTI, FCNA, FCFIP, FCE,
FERP, IFA, FFAR.

(Professor of Management & Accounting
Lead City University, Ibadan)

Topic:

GROWING OUR DIGITAL
WORLD IN NIGERIA:
FORENSIC AND TAX
ACCOUNTING PERSPECTIVE

Growing Our Digital World In Nigeria: Forensic and Tax Accounting Perspective

Eleventh Inaugural Lecture

Lead City University, Ibadan, Nigeria

Delivered By

Professor Godwin Emmanuel Oyedokun

**ND (Fin), HND (Acct.), BSc. (Acct. Ed), BSc (Acct. & Fin.), BSc (Bus Admin),
MBA (Acct. & Fin.), MSc. (Acct.), MSc. (Bus & Econs), MSc (Tax), MTP (SA),
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FCFIP, FCE, FERP, CICA, CFA, CFE, CIPFA, CPFA, ACAMS, ABR, CertIFR, IPA,
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1.0 PREAMBLE

I thank God with all sense of honour and humility for fulfilling His promises over my life, as it is written in **Deuteronomy 7:13** "*He will love you, bless you, and multiply you. He will also bless the fruit of your womb and the fruit of your ground, your grain and your wine and your oil, the increase of your herds and the young of your flock, in the land that he swore to your fathers to give you.*"

God alone is worthy of praise for making it possible for me to stand before you all to deliver the 13th Inaugural Lecture of Lead City University, Ibadan, the University of Choice. This Inaugural Lecture is the 2nd of its kind in the Department of Management and Accounting of this University and the 3rd in the history of my Faculty, Social and Management Sciences. I can also confirm that I am the first of my kind in all my classes (from primary school to university) to be a Professor and to pay this historical academic debt even at a tender age.

Though my career did not start from academic, I always had it in mind and channeled all my activities right from my National Diploma days at the Osun State College of Technology Esa-Oke to be a man of difference in all I do. I had always wanted to be a Professor and God has been so kind to help my faith to achieve this through His good people. I have the mandate of God and He is so kind to me. As seen in **Deuteronomy 28:2, 12** *And all these blessings shall come upon you and overtake you, because you obey the voice of the LORD your God: The LORD will open to you His good treasure, the heavens, to give the rain to your land in its season, and to bless all the work of your hand*". I am a living testimony!!!

Mr. Vice Chancellor Sir, I have enjoyed the Mercy of God over time, I was first assessed and appointed as a Professor on September 3, 2018, at Charisma University, TCI UK, the same year I was appointed as an Adjunct in the Department of Management and Accounting of this University.

I submitted myself to our ways of doing things in Nigeria and took full-time employment as a Senior Lecturer in Nasarawa State University, Keffi on approval of the immediate past Vice Chancellor, Prof. Muhammed Akaro Mainoma where I covered the Department of Accounting, Department of Taxation, Department of Banking & Finance, Department of Business Administration, and the Institute of Security & Governance of the same University in terms of lecturing and student supervisions. I spent 33 months in this capacity in the University to the Glory of God.

I was interviewed, assessed, and appointed a full Professor of Lead City University which was communicated in November 2020, a good one year after the interview. This gives me the opportunity I have today to stand before you all to deliver my Inaugural Lecture, I thank the leadership of this University for the privilege to prove my academic prowess over time. This is unquantifiable and I shall not take it for granted.

Inaugural lectures of this nature offer an insight into the strength and vitality of the Digital World, Forensic Accounting, and Taxation at Lead City University. I am not also ignorant of the fact that Inaugural lectures provide a greater opportunity to recognise and celebrate the achievements of professors who are undertaking research and scholarship of international significance. This is a key milestone in any academic's career, signifying their promotion as 'Professor'. It is an opportunity for new professors to present their innovative research first-hand.

Similarly, my Inaugural Lecture is an auspicious occasion for this University to acknowledge my appointment as a full professor, to introduce me to the academic and non-academic community of this University, and to provide me with the opportunity to engage with the greater community. This is also coming two days after my birthday (April 17). I see I am getting older, but in my own case **“Getting Older Defines What Is Natural (GODWIN).**

This Inaugural Lecture provides me an opportunity to inform colleagues in the University and the general public, about my research career so far; and gives an update on my current and future research directions.

Chronologically, the history of inaugural lectures in Lead City University, Ibadan is as highlighted below:

1. The first Inaugural Lecture of this University was held on Thursday, April 26, 2012, by Prof Olufemi Onabajo, an erudite Professor of Communication & Media Technology from the Department of Mass Communication & Media Studies. Topic: *Deploying the Potentials of Broadcasting for Mass Education: Challenges and Prospects*;
2. The 2nd was delivered by Prof. Shadrach Oludare Agunbiade on November 29, 2012, from the Department of Biochemistry. Topic: *The Living Body: Repository of Industrial Processes*;
3. The 3rd was delivered by Prof. Chibuzo Nnate Nwoke on November 7, 2013, from the Department of Politics and International Relations. Topic: *Rich Land; Poor People: The Political Economy of Mineral Resource Endowment in a Peripheral Capitalist State*;
4. Prof. Felix Onabanjo, of the Department of Management & Accounting, delivered the 4th Inaugural Lecture;
5. The 5th Inaugural Lecture was delivered by Prof. J. O. Omole on October 8, 2015, from the Department of Biochemistry;
6. The 6th Inaugural Lecture was by Prof. Afolakemi Olasumbo Oredein on September 7, 2016, from the Department of Educational Management. Topic: *Good Leadership for National Development: The Inevitable Fraternal Twins and Irresistible Skills as Matters Arising*;
7. The 7th Inaugural Lecture was delivered by Prof. Olusola Abiola Ladokun on November 22, 2016, from the

- Department of Biochemistry. Topic: *Nutritional Biochemistry: Sequential Professedly Unsequential*;
8. The 8th Inaugural Lecture was delivered by Prof. Kabiru Aderemi Adeyemo on July 27, 2017, from the Department of Management & Accounting. Topic: *Corruption and Money Laundering: An Impediment to Good Governance and Economic Development in Nigeria*;
 9. Prof. Doland Odeleye presented the 9th Inaugural Lecture on November 23, 2017. Topic: *Biblical Spiritual Parenting and Psychotherapeutic Pedagogic Reengineering: Nigeria's Deliverer*; and
 10. The 10th was by Prof. Tunji Olaopa in November. 20, 2018 of the Department of Public Administration. Topic: *Big Bad Bureaucracy? Reinventing the Bureaucracy as a new Public Service in Nigeria*.

With this lecture today, I am presenting the 11th Inaugural Lecture of Lead City University; it is the 6th from my Faculty, the Faculty of Social & Management Sciences, and the 3rd from the Department of Management & Accounting. I respect and hereby doff my cap for these distinguished erudite professors for being there before me and for their roles in sustaining this academic culture in Lead City University, Ibadan.

Mr. Vice Chancellor Sir, I would have loved to continue to trace the history of the inaugural lecture, but this is not why I am standing here today.

There has been agitation in the world, that some sort of machine, robot, and Artificial Intelligence (AI) will replace the functions of Accountants (Forensic Inclusive), Tax Professionals Management, and Finance experts. I cannot pretend as if these assertions do not bother me. I have spent a lot to be where I am today in terms of money and other recourses and for anyone to pray that one kind of AI-related tools would replace me, will not be a small joke I should go to bed with. I have sufficient experience in my field of

study to get worried about how my colleagues and I will continue to be relevant.

The future of my profession is in jeopardy if some of us will not decide to take our fates into our hands and find a lasting solution that will help us insulate ourselves against professional shock, academic shock, financial shock, and even marital shock that would be brought about with this AI's intrusion into our professional privacy.

It is on this note that I have put forward my research and today's lecture titled, "**Growing our Digital World in Nigeria: Forensic and Tax Accounting Perspective**". Simply put "**GODWIN**": Forensic and Tax Accounting Perspective.

2.0 Introduction

The global community is changing and growing at a faster pace. This is as a result of globalization, high digital/information technology investments, and the rapid pace of technological change in combination with escalating costs of research and development. Information Technology (IT) concerning computers and peripheral equipment has seen tremendous growth in service industries. Recently, its role has shifted over the last decades to become an important part of how corporate organizations and governments manage and control their resources (Huang, 2005).

The digitization of the economy creates benefits and efficiencies as digital technologies drive innovation and fuel job opportunities and economic growth. The digital economy also permeates all aspects of society, influencing the way people interact and bringing about broad sociological changes. Digital technology has revolutionized the way work is carried out, but many smaller businesses and any nation that lack digital skills are being left behind. Technological advances will continue to provide new ways of working. Economy and businesses that embrace those changes will reap the benefits of a highly satisfied workforce and

tremendous economic growth and development. This could include better access to remote working, relevant software, and cloud-based applications or widening the availability of online training (Steve Barker 2018). According to Microsoft, in the next two decades, 90% of jobs will require some form of digital skills, and there will be a higher demand for technical skills to give businesses a competitive edge within their market by investing in the right training, they are more likely to outperform their peers at rival organisations helping your business stay ahead of the competition.

The traditional 20th-century school system is outdated. Globalization and the rise of new technologies during the 21st century have revolutionized our learning methods, and therefore, our teaching system also must undergo a thorough revision. Also, students must be educated and trained in digital skills as this will help to correctly develop career opportunities that await them outside the school.

In Nigeria, corruption, money laundering, tax evasion, and other related crimes have assumed alarming proportions. Pervasive mismanagement of resources has become the order of the day both in public and private organizations. Financial crime has become pervasive and the likelihood of corporate fraud occurring has also become more severe. KMPG (2008) asserts that high-level financial abuse was hindering tax collection, making enforcement of law difficult and discouraging foreign investment. These spates of corporate failures have placed greater responsibilities on forensic accountants and tax practitioners to equip themselves with digital skills to identify and act upon indicators of poor corporate governance, mismanagement, frauds, and other wrongdoings. It has become imperative for professionals to be grounded in the techniques for identifying, discovering as well as preserving the evidence of all forms of financial abuses (Manning, 2005). To match the capacity of financial crime level, sophisticated

accounting techniques are necessary to detect, trace and block loopholes in accounting and effective tax collection especially when the results may impact negatively on the financial statements.

Most businesses now recognise the need for a strong online presence to help increase revenue. Traditional forms of sales and marketing are becoming outdated as consumers turn towards digital channels to make their final purchase. Most buyers now consume online content like blog articles or short videos to finalize their purchasing decisions. If businesses hope to increase revenue, they need to be available and be where their customers are, using a range of digital skills to engage, persuade and drive demand through their preferred online channels.

The accounting and tax profession is witnessing major developments as a result of changes in technology. In addition to traditional accounting services, accountants are involved in such services as attestation reviews, forensic accounting, and fraud examinations as well as tax professionals involved in filing, tax management, planning, and other tax-related services. To this end, today's accountants and tax professionals must thus be grounded in the digital world, possess the knowledge to remain updated, and the skills to critically analyze and solve various problems. With this, we will continue to **“Get Our Direction Well In Nigeria” (GODWIN).**

To grow our digital world, blockchain technology, crypto-asset, fin-technology, artificial intelligence, and other technological innovations must be adopted in all the sectors of the nation, and professionals such as Forensic auditors, tax practitioners, etc must strive to update their operational modes.

3.0 GROWING OUR DIGITAL WORLD IN NIGERIA (GODWIN)

Mr. Vice Chancellor Sir, to **“Guide Others’ Direction With Information Now”**(GODWIN), I present below some concepts relating to the Digital World, while I later herein, linked them with Forensic Tax Accounting.

3.1 Concept of Digital Asset

A digital asset is any item or equipment that exists in a digital format and comes with the right to use. Data that do not possess usage rights are not considered assets. A digital asset is something that has value and can be owned but has no physical presence (Spacey, 2017).

Kaal (2020) observed that the market for digital assets has evolved since its inception in 2009. Its rapid proliferation in 2016-2018 was followed by significant downward corrections in 2018-2019. Kaal (2020) evaluated the central stages of the evolution of the market in digital assets and the affected market participants. It presents and compares market data for initial coin offerings, equity offerings, and initial exchange offerings in blockchain and digital asset startups.

Reis, Amorim, Melão, and Matos (2018) aimed at providing insights regarding the state of the art of Digital Transformation, and to propose avenues for future research. Using a systematic literature review of 206 peer-reviewed articles, this paper provides an overview of the literature. Among other things, the findings indicate that managers should adapt their business strategy to a new digital reality. This mainly results in the adaptation of processes and operations management. Scholars, on the other side, are also facing challenges, as prior research may not have identified all the opportunities and challenges of Digital Transformation.

3.1.1 Types of Digital Asset

Types of digital assets include, but are not exclusive to photography, logos, illustrations, animations, audiovisual media, presentations, spreadsheets, word documents, electronic mails, websites, and a multitude of other digital formats and their respective metadata. The number of different types of digital assets is exponentially increasing due to the rising number of devices that are a conduit for digital media, e.g., smartphones (Zhang & Gourley, 2009). Due to this steadfast growth of software applications and the immense diversity of user touchpoints covering a wide span of devices, my view of the total digital assets universe is growing.

3.1.2 Examples of Digital Assets

Spacey (2017) identified the following common examples of digital assets:

- i. Knowledge: recorded in formats such as documents, books, websites, and media.
- ii. Software: in the form of code and deployed services.
- iii. Data: Information in databases and unstructured formats.
- iv. Designs: such as architectural plans or visual designs.
- v. Addresses: an electronic address such as a domain name.
- vi. Virtual Property: locations, items, and characters in virtual worlds.
- vii. Digital Currency: electronic currency such as a cryptocurrency.

3.1.3 Digital Asset Management

A Digital Asset Management (DAM) system represents an intertwined structure incorporating both software and hardware and/or other services to manage, store, ingest, organise and retrieve digital assets. Keathley (2014). DAM systems allow users to find and use content when they need it.

3.2 Crypto Assets

Bitcoin, block-chain, and cryptocurrencies burst onto the world stage in 2008, when the online posting of a pseudonymous white paper envisioned a new way to transfer value over the internet. As the cryptomarket enters its second decade, one thing is clear: Crypto and block-chains are not going away, not even the closure of bank accounts of the players as threatening by the Central Bank of Nigeria (CBN) in its circular of February 5, 2021, cannot stop it. Today, crypto-assets boast a combined market cap above US \$350 billion; major financial institutions, such as Fidelity Investments and CME Group, are heavily involved; large endowments, such as those of Harvard University, Yale University, and Stanford University, are investing, alongside the crypto efforts of leading companies, such as Facebook, PayPal, Visa, and Square, are front-page news; and central banks, from the US Federal Reserve to the People's Bank of China, are discussing how to develop block-chain enabled digital currencies of their own.

Despite all the excitement, however, significant challenges remain for investors approaching the market; few people even understand what crypto is or why it might matter. For financial advisers, the reason is that clients are asking. For fintech executives and central bankers, it is because crypto and block-chains threaten to disrupt their markets. And for professional investors, it is because the returns and low correlations that cryptoassets, such as bitcoin, offer to this point are becoming hard to ignore.

3.2.1 How Crypto Works and Why it Matters

The best place to start in understanding crypto and block-chain is with bitcoin. Bitcoin was the first successful crypto asset to reach a significant scale, it built on previous failed attempts. The first such attempt traces back to the 1980s and the development of the Chaum blind signature. Bitcoin's technical architecture also borrows heavily from additional attempts, such as 1997's Hashcash and 1998's Bit Gold and B-Money. Bitcoin can be approached from

two complementary perspectives: as a solution to a longstanding technical problem, and as an economic phenomenon that allows people to do things they could not have done before.

As of September 30, 2020, bitcoin was trading for US \$10,784. Considering the current circulating supply of approximately 18.5 million bitcoin, this would imply a total market capitalization of \$200 billion. The question of how to appropriately value crypto-assets is one of the most complex, challenging, and disagreed-on aspects of the cryptomarket.

3.2.2 Risk Factors for Crypto Investors

The cryptoasset market is early in its development, and investors accessing the space face material risks. These risks are classified into two groups: risks to crypto as an industry and risks that accrue specifically to crypto as an investment.

3.2.2.1 Risks to Crypto as an Industry

Eleven years after its creation, the cryptoasset industry is relatively well established, with sufficient critical mass in terms of asset size, institutional support, regulatory development, and other factors to appear to be sustainable in the future. But significant large-scale and even existential risks to crypto that are worth bearing in mind remain.

3.2.2.2 Investment-Specific Risks

Although the aforementioned exogenous and existential risks are important to consider, by far the bigger and more real risks for investors come on the investment side.

Critically, investors must realize that any crypto investment is likely to be volatile. Crypto is a nascent industry, and crypto-assets have exhibited extremely high levels of volatility, including multiple instances of substantial drawdowns. Although, volatility has declined somewhat over time, it remains significantly higher than in traditional asset classes, such as stocks and bonds.

3.3 Blockchain Technology

Long before the introduction of the blockchain, digital cash had been conceptualized in a setting with a central server trusted to prevent double-spending (Chaum, 1983). Despite major cryptographic advances, failure to ensure compatibility between centralization, anonymity, and double-spending prevention, eventually, but the viability of this new form of money into question. Three decades later, Bitcoin has acquired notoriety on the global market place, by replacing the central server's signature with a consensus mechanism based on proof of work (Back *et al.* 2014, p.3).

Mr. Vice Chancellor Sir, I stand here to confirm that Blockchain does not incur transaction costs. It is a simple but original way to transfer information in a fully automated and secured way. One side of the transaction initiates the process by creating a block. This block is checked by millions of computers distributed over the network and added to the chain that is stored on the network, creating a unique record with a unique history. Falsification of one record requires a falsification of the entire chain. For the first time, the blockchain concept was proposed by Satoshi Nakamoto in 2008.

3.3.1 Uses of Blockchain Technology

Blockchain technology has been implemented and is successfully operating in the economic and social spheres of some countries. Blockchain ensures that falsification is unavailable, accessible, and anonymous, which will allow governments to use a transparent e-voting system. The financial industry seeks to master the digital space. Most countries view the blockchain as one of the means of transition to the digital economy and seek to implement blockchain technology into the banking sector.

3.3.2 Categories of Blockchain

There are three categories of blockchain namely:

1. Public blockchain.
2. Consortium blockchain.
3. Private Blockchain.

3.3.3 Blockchain for Tax Compliance

There exists a growing excitement around Blockchain and its potential to transform the tax system. It could have a significant impact on tax, the way people pay tax, and how tax administrators collect revenue. It creates a system where tax payments can be integrated within the business operations and become a by-product of each transaction. For example, Blockchain could significantly modernize the current VAT system. There is a growing demand for the technology from many tax administrations worldwide and in Europe, in particular, to improve tax compliance, reduce the cost of operations and make it easier for the taxpayers to comply. Speaking of tax compliance, the European Union is losing billions of euros in value-added tax (VAT) revenues because of tax fraud and inadequate tax collection systems. The two best-known tax gap estimates are the VAT gap in the EU, which is estimated at around €150 billion, and the US IRS gap, estimated at US \$458 billion. With a combined total of European VAT and US IRS revenue totals of approximately US \$4.6 trillion in 2016, the gap is 14%. Blockchain technology has the potential to help close this gap. Only God can help us in Nigeria in this regard.

3.3.4 How Blockchain can be used to Prevent VAT Fraud

According to the World Economic Forum (2015), 73% of respondents (over 800 business leaders) expect governments to start collecting taxes via blockchain by 2023. Blockchain has the potential to significantly modernize the current VAT system. Blockchain enables automation of business rules by leveraging Smart Contracts, accelerating VAT refund, and bringing efficiency

in tax audits. It can complement the existing system by building a single transparent shared view of the data.

The issues to be addressed are:

- i. Reduce fraud and decrease costs of compliance by tax administration agencies.
- ii. Build trust in the system and make VAT infrastructure transparent.
- iii. Reduce the information asymmetry problem between tax administration agencies and tax-payers.

Any blockchain solutions in this area should address these issues by answering the following questions:

- i. How do we make sure that the person who creates the transaction is who he/she claims to be?
- ii. How do we make sure that once the transaction is written, it cannot be tampered with or changed?
- iii. How do we validate the transactions automatically?

The overall economic environment that tax administration agencies operate in is very complex. Implementing blockchain solutions requires determining whether blockchain is a useful solution and if so, the solution requires careful planning and testing before being put into public use.

3.3.5 Evolution of Digital VAT Compliance

When imagining a vision of tax administration in 10 years, we expect blockchain technology will play an important role to empower tax systems and their stakeholders. A good tax system, however, must have good tax law, a good tax policy, and a good tax administration.

3.3.6 Direct Tax (CIT or Income Tax)

- i. Public country-by-country reporting will become a common practice.

- ii. Blockchain can help establish a global standard for tax reporting.
- iii. Third-party tax assurance will be provided by regulated tax compliance providers.
- iv. Blockchain can help increase the exchange of information between tax administrator through the use of cloud-based platforms for the exchange of information.

N.B Implementing blockchain solutions for tax will be a journey and it requires preparation.

3.3.7 Application of Blockchain Technology in Tax Collection and Management

There are five key functional attributes of the technology relevant for implementing a blockchain solution for tax compliance:

1. Secure identity of people and things;
2. A distributed database for information exchange;
3. A real-time payment mechanism;
4. A means of distributing tax rules and regulations; and
5. A means of continuously monitoring compliance verification.

Mr. Vice Chancellor Sir, I say here that together, these five capabilities enable a prepackaged and more secure solution for tax compliance.

3.3.8 Blockchain Technology and Forensic Accounting

Blockchain provides a method for reconciling accounts and recording cash flow. It also records transactions and stores assets to meet regulatory requirements, the accounting industry has relied on paper trials to perform transactions and accounting functions. Accountants have started to use cloud-based technology as well, but paper trials still dominate the world of accounting.

3.4 Artificial Intelligence

The Artificial Intelligence term was coined by John McCarthy in 1956. He defined it as "the science and engineering of making intelligent machines. Since then, researchers have developed many theories and principles, and the concept of artificial intelligence has also been expanded." AI is the branch of computer science which deals with the study and design of intelligent agents that perceive their environment and takes actions that maximize their chances of success. Artificial intelligence, in essence, is a simulation of the process of thinking and information obtaining.

According to Ziyad (2019), Artificial Intelligence is the development of computer systems that can perform tasks that would require human intelligence. Examples of these tasks are visual perception, speech recognition, decision-making, and translation between languages.

3.4.1 Types of Artificial Intelligence

There are two main types of AI namely:

I. Type I

Artificial Intelligence today is accurately known as narrow AI (or weak AI), it is non-sentient machine intelligence, typically designed to perform a narrow task (e.g. only facial recognition or only internet searches or only driving a car).

The ultimate hypothetical goal is Achieving Super-Intelligence (ASI) which is far surpassing that of the brightest and most gifted human minds. Due to recursive self-improvement, super-intelligence is expected to be a rapid outcome of creating artificial general intelligence.

2. Type 2 AI

This is based on functionalities such as:

- i. Purely Reactive
- ii. Limited Memory
- iii. Theory of Mind
- iv. Self-awareness

3.4.2 Components of Artificial Intelligence

AI has four main components:

1. Expert systems
2. Heuristic problem solving
3. Natural Language Processing
4. Vision

3.4.3 Artificial Intelligence in Accounting Practices

It has been predicted by Forbes that "by 2020, accounting tasks including tax, payroll, audits, and banking will be fully automated using AI-based technologies, which will disrupt the accounting industry in a way it never was for the last 500 years, bringing both huge opportunities and serious challenges". This poses a significant change to the accounting industry and one that many are following with open minds. The use of artificial intelligence (AI) across many industries is growing at a rapid rate, but adoption in the accounting arena is still very much in early development. Some employees have concerns that this may lead to job losses, but these fears were also front of mind as the industrial revolution raced forward over 200 years ago.

Mr. Vice Chancellor Sir, I have long decided to continue to **"Go On Dealing with Intellectuals Nonstop" (GODWIN)**, I am, therefore, convinced that we Accountants have been adopting automated waves for many years to improve the efficiency and effectiveness of our works. But up till now, it is difficult for me to join in the narratives that technology can replace the need for specialized knowledge and decision-making processes we

professionals in this line of endeavour possess. Previous generations of “intelligent” systems have generally demonstrated the continued power of human experience and machine limitations.

Artificial Intelligence (AI) is an aspiration of computer scientists since the 1950s and has made tremendous progress in recent years (Johnson, Phillips, & Chase, 2009).

Artificial intelligence, in the short to medium term, offers many opportunities for accountants to improve their efficiency, provide more information, and provide greater value to companies. In the longer term, artificial intelligence creates opportunities for many radical changes, as systems increasingly take on the tasks that people make in decision-making. This report establishes a framework to cover the opportunities created by more intelligent systems, based on three issues.

3.4.4 Impact of Artificial Intelligence in Accounting and Finance

I discussed below some of the impacts that artificial intelligence has on accounting and finance activities:

1. **Avoid the Possibility of Financial Fraud:** In traditional accounting positions, work positions are not truly separated in the accounting department, this is mostly seen in small and medium-sized firms. All finance and accounting personnel can access both the bookkeeping and cash flow; hence the lack of organization and could lead to financial fraud because it gives access to self-serving criminals to benefit themselves.
2. **Improve the Quality of Accounting Information:** In traditional accounting positions, starting from the registration of accounting books, making of accounting vouchers, to the formation of statements, etc. Accounting personnel will have to monitor procedures and this

traditional way of accounting involves a lot of manpower, financial resources, and material resources.

- 3. Promote the Reform of Traditional Accounting and Auditing:** In the traditional accounting profession, the job portfolios of each accounting personnel are matching a division of the business process, but with the inclusion of artificial intelligence, this will lead to a change in the method of separation of traditional accounting and auditing work.

3.4.5 Impact of Artificial Intelligence on Tax System

Tax authorities can use AI systems to communicate differently with different groups of citizens for maximum impact. It has been noted that if an individual “had a track record of not paying early, but their financial data said they were doing pretty well”, then they should be picked up by a specially designed model that says “X can pay, but not a propensity to pay”. Tax authorities can also use AI to save money by not having to take on seasonal labor and temporary workers. Tax authorities often hire a large amount of seasonal labor to clean or fix millions of forms that are not correctly processed through the systems. These workers tend to “look for errors and clear those items”, this is possibly due to the increased use of both logic-based systems and machine learning by agencies in automating this process.

3.4.6 What does the future hold for Taxation, Accounting, and Finance Professionals?

- i. AI is still in its infancy and it will take time for it to become a common place. Small steps are starting to be made where they can be integrated to deal with tasks that are simple and repetitive.
- ii. Complicated regulations reign in the accountancy space and are always expanding; AI is not yet up to the task of being able to ensure these compliance requirements are met and all controls in place are sound.

- iii. Many are worried about the loss of jobs, however, it has been suggested that although some jobs will disappear, new roles will emerge. Instead of replacing accountants, AI will allow accountants to focus on higher-level tasks that require human instinct and insight. AI will work alongside them to increase productivity.

Mr. Chairman Sir, good news! Till now, AI has no such great effect directly on common people's lives and is limited to some areas like military, space, industry, medical, neural networks, and geological. It may be expected that at the end of 2035 with the extensive research and advancement in the field of AI, we will be able to move away from today's machinery that necessarily come with weighty manuals regarding machine languages and develop the machinery which will be able to understand human completely. We will have a robot as a doctor in hospitals, a professor in the classroom, driver on the bus.

Artificial intelligence in taxation, finance, and accounting is not something to scare. Artificial intelligence is an opportunity for these professionals to take a more valuable and high level of work by becoming strategic business consultants capable of providing key customer information. Artificial intelligence can make more efficient accounting while reducing errors and eliminating the annoying and slow work of our hands.

3.5 FinTech (Financial Technology)

FinTech (i.e., Financial Technology) is an emerging topic in the business world, and as a Professor of Management & Accounting, I can confirm that it is a multi-disciplinary concept that comprises and combines Technology Management and Innovation Management. Leong and Sung (2018) suggest that the initiative often suggests a new business model or even a new business. They argued further that the concept is becoming a more prominent

area in Business World globally. The rapid advancement in technology has affected virtually all sectors of the economy of which the Management, Taxation, Accounting, and Financial sector is not left out as it has been characterized by various changes with more focus on digital channels (Mlanga, 2019).

Financial technology is, therefore, useful and includes its contributions to payments, advisory services, its role in financing and regulations. These points are discussed below:

3.5.1 FinTech on Payments

FinTech has provided an electronic payment system which is in the form of cashless payments. Companies have device-related payment alternatives to their customers. Data transmission technologies, security issues, user experiences, data analytic techniques, etc are the directions for future investigations arising from the fact that more payment solutions permit users for a seamless e-payment process.

3.5.2 FinTech on Advisory Service

Advisory service is a service that has to do with the provision of suggestions to users following some set of rules and criteria. This service for this study includes investment advice, asset management consultation, insurance service, customer supports, and management decision makings. FinTech according to Leong and Sung (2018) is a disruptive innovation for the advisory service sector. Finding by PwC (2016) as shown that participants from asset management and insurance have shown serious concern as to how FinTech would disrupt their businesses with 74% of insurance companies and 51% showing of asset management showing high concern for disruption in their industry.

3.5.3 FinTech on Financing

Various financing alternatives are available to a firm which are family, borrowing from banks, plowed back profit, ventured

capital, franchising, debenture, bonds, personal savings, trade credit, and so on. Leong and Sung (2018) argued that the development of FinTech provides many new financing opportunities outside the traditional systems. Crowd funding for instance provides an alternative of obtaining business finance at a lower cost or in a way that cannot be achieved under the traditional settings. It is considered by Assadi (2015) as one of the most prominent types of alternative finance.

3.5.5 FinTech on Compliance

Compliance means adhering to some set of regulations, such as specifications, policy, standard, or law that governs an operation or activity. In the recent dispensation, compliance has become a major component of business processes for businesses globally.

3.6 Forensic Accounting

Mr. Vice Chancellor sir, I have been able to discuss to a large extent the interplay of the Digital World including its advantages. It is now imperative that I link the said Digital World with the world of Forensic Science.

The word forensic is derived from the Latin adjective "forensics", meaning "of or before the forum." Forensic means, "belonging to, used in or suitable to courts of judicature or public discussion and debate" (Webster's Dictionary). Forensic Accounting on the other hand gives an accounting analysis that is suitable to the court which gives the basis for discussion, debate, and ultimately dispute resolution (Zysman, 2004; Oyedokun, 2017).

Forensic accounting focuses on both financial proof of transactions and reporting which is contained within an accounting system and the legal framework which allows such proof to be suitable for establishing accountability and valuation (Dada, 2013; Oyedokun, 2018).

Forensic accounting is then the application of investigative, auditing, procedure, and analytical skills to resolve financial issues scientifically and in a manner that meets standards required by courts of law (Oyedokun, 2017). Forensic accounting methods are not limited to the use of financial investigations that result in legal prosecution; however, if this is the purpose, the investigation and analysis must meet the standards required in the court of law that has jurisdiction (Oyedokun, 2014).

Forensic Accounting could also prevent, detect and deter fraudulent financial reporting, creative accounting, earnings management/income smoothing, and financial institution fraud. We are all, therefore, enjoined as professionals to flee from all forms of such fraudulent activities, and note that it was written in **Prov 11:1** that “*A false balance is an abomination to the Lord, but a just weight is his delight*”.

3.6.1 Components of Forensic Accounting

Forensic accounting involves the following:

- a. Financial accounting, economics analysis, fiscal and criminal law, psychological, administrative, and investigative dispensation;
- b. Application of forensic standards – possibility to use the reports in proof of Law in courts or tribunals
- c. It can be used in the following situations:
 - i. **Investigation of frauds:** thorough investigation and calculation of the impact on the business and therefore suggesting the arrest of the culprit for a criminal suit. Today, in the IT environment, where users' profiles are very similar and access controls are somehow lacking, this becomes critical. A general problem in forensic identification arises when a suspect is observed to have a particular rare trait or combination of traits, also known to be possessed by the criminal (Oyedokun, 2015).

- ii. Legal disputes and/or arbitration.
- iii. Preparation and submission of expert reports.
- iv. Supporting of Judges in subjects relating to accounting.
- v. Verification of accounting records.
- vi. Supporting in due diligence.

A capable Forensic Accountant should have the following characteristics:

1. curiosity,
2. persistence,
3. creativity,
4. discretion,
5. organization,
6. confidence, and
7. sound professional judgment.

Forensic accounting activities include:

1. **Criminal investigation:** which is usually on behalf of the police to present evidence professionally and concisely.
2. **Shareholders and partnership:** a dispute that involves analysis of numerous year financial records for valuation and qualification of the issue in dispute;
3. **Business economic losses:** where a disputed contract, construction claims, expropriation, product liability claims, and trademarks are the issues.
4. **Professional negligence:** ascertains the breach and quantifies the loss involved, and mediation and arbitration, as a form of alternative dispute resolution (Oyedokun, 2015).

3.7 Forensic Audit

Forensic Audit is one of the branches of Forensic Accounting. It is the examination of evidence regarding an assertion to determine its correspondence to established criteria carried out in a manner suitable to the court. An example would be a Forensic Audit of sales records to determine the quantum of rent owing under a lease agreement, which is the subject of litigation (ACFE, 2020). Forensic auditors are involved in finding facts to resolving commercial or legal disputes, often a suspicion of fraud, based on their financial and audit backgrounds.

Forensic auditing arises from the integration of accounting, investigative auditing, criminology, and litigation services (Dada, Owolabi, & Okwu, 2013). A forensic accountant is part cop, part lawyer, part auditor, and part psychologist, and a skeptic.

The Institute of Forensic Accountants of Nigeria (IFA, 2011) stated that forensic audit is the activity that consists of data gathering, verifying, processing, analyzing, and reporting to obtain material facts and/or evidence in the area of legal or financial disputes and or financial irregularities including fraud and giving preventive advice.

Also, forensic auditors need to:

- (i) Have the skills to determine what to examine, what constitutes relevant and valid evidence, where to look for it, and how to obtain or extract it.
- (ii) Be adept at interviewing departmental and recipient officials.
- (iii) Be able to present findings and explanations in a manner that can be used to support administrative, civil, or criminal action.

3.7.1 Challenges of forensic auditing services to corporate organisations

- i. **Confidentiality issue:** since the scrutiny of a company's financial records is done by an external forensic auditor, the chances of leakage of confidential matter are always there.
- ii. **Increased chances of threats and negative publicity:** if the analysis of a company's financial statements points out the involvement of a particular person in fraudulent activities, there is a significant chance that the person will try to threaten the company to safeguard himself from the trial.
- iii. **Costs a lot of money:** forensic auditing can be an expensive affair because the procedures which auditors use involve high-end accounting software.
- iv. **Losing employee trust:** it is quite obvious for employees to feel offended when they come to know that their job is under scrutiny by a third person.

3.8 Forensic Investigation

Forensic Investigation is another branch of forensic accounting that involves the utilization of specialized investigative skills in carrying out an inquiry conducted in such a manner that the outcome will have an application to a court of law. A forensic investigation may be grounded in accounting, medicine, engineering, or some other discipline (Oyedokun, 2020).

Forensic accounting investigation is an aspect of forensic accounting that refers to the practical steps Certified Fraud Examiners or Forensic Accountants take to gather evidence relevant to alleged fraudulent activities. A forensic investigator is often retained to analyse, interpret, summarize and present complex financial and business-related issues in a manner that is both understandable and properly supported (Oyedokun, 2020).

A forensic investigator can be engaged in public practice or employed by insurance companies, banks, police forces, and government agencies like EFCC, ICPC, NDLEA, and other organizations for any of the following functions:

- i. Investigating and analyzing financial evidence;
- ii. Developing computerized applications to assist in the analysis and presentation of financial evidence;
- iii. Communicating their findings in the form of reports, exhibits, and collections of documents; and
- iv. Assisting in legal proceedings, including testifying in court as an expert witness and preparing visual aids to support trial evidence.

3.9 Taxation and Tax Revenue in Nigeria

Mr. Vice Chancellor Sir, having discussed Our Digital World, and Forensic Accounting from the angles of Audit and Investigation, there is a need to explore the concept of Taxation vis-à-vis its importance in revenue generation.

Over time, tax has been regarded as a tool that enhances the sustainable growth of most emerging economies. Taxation is one of the viable sources of revenue generation to provide vital services for the generality of people living in a particular geographical area in terms of infrastructural amenities. Tax as a compulsory payment imposed on individuals, groups, business or corporate bodies, and properties is used to finance government expenditures. In an emerging economy like Nigeria, tax revenue has accounted for a small proportion of total revenue generated compared with the bulk of revenue generated by the Federal Government. Hence, revenue adequacy which is the basic elementary standard that a tax system ought to achieve must be embraced to **“Grow Our Divine Wealth In Nigeria” (GODWIN).**

The importance of taxation as a central tool for revenue generation which in turn fosters economic growth and development depends on a good tax system as discussed above. In most emerging economies of the world, unqualified tax personnel and fraudulent activities of tax collectors pose great challenges to revenue generation as fraudulent tax collectors forge and divert government revenue into a personal purse. This is settled in **Prov. 22:16** that *“Whoever oppresses the poor {taxpayers} to increase his wealth, or gives to the rich, will only come to poverty”*.

We also need to understand that it was written in **Prov. 16:8** that *“Better is a little with righteousness than great revenues with injustice”*.

3.9.1 Nexus between Taxation and Revenue Generation

Tax and tax administration are vital components of any attempt at nation-building, and this is particularly the case of any developing or transitional nation like Nigeria. Bariyima, Kiabel, and Nwoka (2009) have noted that taxes underwrite the capacity of states to carry out their goals; forms an integral area for the conduct of state-society relations, and they shape the balance between accumulation and redistribution of wealth that gives states their social characteristics. Taxes build capacity, legitimacy, and consent.

3.10 Economic Growth and Development

For proper alignment of my discussion on the imperative of taxation in fostering economic growth and development, Mr. Vice Chancellor Sir, I will briefly expatiate on this as follow:

Economic growth is referred to as an increase in aggregate production in an economy that might not be adequate for aggregate gains in production to correlate with increased average marginal productivity. Economic Development is said to be a constant and steady increase in aggregate economy output (GDP),

however, the scope of economic development is far broader than that of economic growth.

By definition, economic development focuses on increasing intangible results, such as systemic changes, the standard of living, and overall self-esteem in an economy, indicating an upward movement of an entire social system. Economic development can measure the increase in a community's collective morality or their sense of what is right and wrong or what is good or bad. Economic development measures human capital index (HDI), human poverty index (HPI), gender-related index (GDI), literacy rate (LR) of a community, life expectancy rate (LER) infant mortality rates (IMR) amongst other indicators.

Table I: Economic Growth versus Economic Development

SN	ECONOMIC GROWTH	ECONOMIC DEVELOPMENT
1	Economic growth is the increase in the real output of the country in a particular period.	Economic development is the increase in the level of production in an economy along with enrichment of living standards and the advancement of technology.
2	Economic growth does not consider the income from the informal economy.	Economic development takes consideration of all activities, whether formal or informal, and eases people with low standards of living a suitable shelter and with proper employment.
3	Economic growth does not reflect the depletion of natural resources. Depletion of resources such as pollution, congestion & disease. Governments are under pressure due to environmental issues, majorly the problem is due to Global warming.	Economic development is concerned with sustainability, which means meeting the needs of the present without compromising.
4	Economic growth indicates the expansion of	Economic Development is a broader concept than Economic Growth.

	the Gross Domestic Product (GDP) of the country and the concept of economic growth is related to the developed countries.	Economic development refers to the increase of the Real National Income (RNI) of the economic and socio-economic structure of any country over a long period. Economic development is related to underdeveloped or developing countries of the world.
5	Economic growth is an automatic process.	Economic development is the outcome of planned and result-oriented activities.
6	Economic Growth refers to the rise in the value of all the products produced in the economy. It indicates the yearly increase in the country's GDP or GNP, in percentage terms.	

Sources: Author's Compilation (2021)

3.10.3 Tax Accounting

Mr. Vice Chancellor Sir, over time, those charged with the governance of our dear country need money, they need more money to execute their political agenda in form of a dividend of democracy for the citizen. Provision of social and merit goods required adequate government revenue. I have said today that a taxation is a veritable tool and it helps in stimulating economic development which is a Universal Needs. This is also true as ***“Our Youth Employability Depends On known Universal Needs” (OYEDOKUN)***.

As professionals in the field of Accounting and Taxation, it is paramount to ***“Get Our Disciplines Worthwhile In Nigeria” (GODWIN)***. This I have done when in the year 2018, I contributed to the existing knowledge in concepts where new definitions/concepts were brought forward as a result of my findings herein. These concepts are tax accounting, forensic taxation, forensic tax audit, forensic tax investigation, and also, forensic tax justice among others.

These are briefly discussed below (Oyedokun, 2018):

- a. **Tax accounting:** Tax accounting is the accounting process that focuses on tax issues including the filing of tax returns and planning for future tax responsibilities - as opposed to the preparation of financial statements. Tax accounting is a specialized field of accounting where accountants focus on the preparation of tax returns as well as tax planning for future taxable years while considering the skills in preparation for financial accounting.
- b. **Forensic taxation:** Forensic taxation is the application of taxation skills, accounting skills, auditing skills, and investigative skills to ensure that the taxes due by taxpayers are adequately assessed, collected, accounted for and that tax-payers remit their tax returns to the tax authorities as at when due in a manner suitable to law.
- c. **Forensic tax audit:** Forensic tax audit is the integration of taxation skills, auditing skills, accounting skills, and investigative skills by tax authorities in examining tax-payers' tax affairs, closely and verifying that the income and deductions are accurately stated.
- d. **Forensic tax investigation:** Forensic tax investigation is the application of auditing skills, accounting skills, and investigative skills in taxation by tax authorities for an in-depth examination in tax affairs of the tax-payers, to uncover and recover tax undercharged in previous years of assessment.
- e. **Forensic tax justice:** Forensic tax justice is the application of taxation and forensic investigative skills in ensuring that those charged with the governance of state are examined to reinstate the utilisation of tax revenue in a manner that brings about development in the state.

3.10.4 Digital World in Forensic Accounting and Taxation for Economic Development

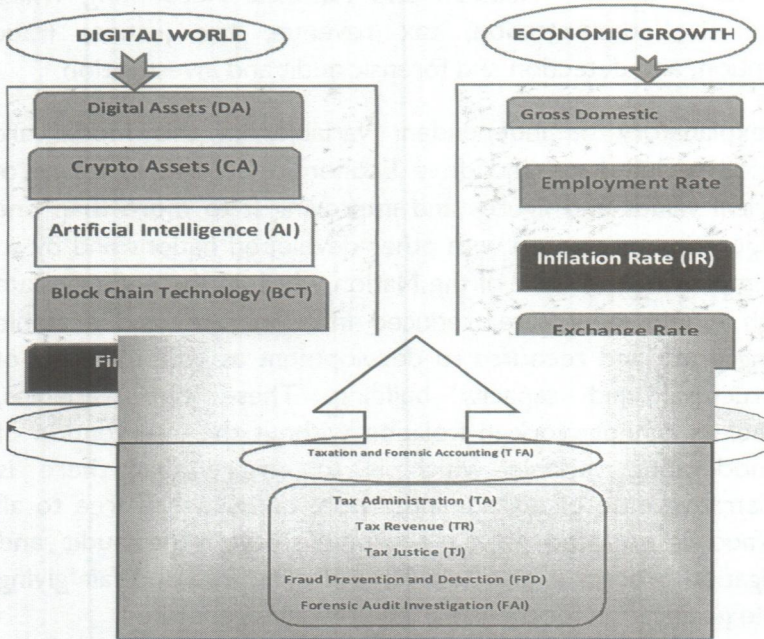
Mr. Vice Chancellor Sir, in my bid to continue to **“Go On Doing What Is New” (GODWIN)**, I had researched sufficiently on the place of Forensic Accounting Techniques in ensuring the Integrity of Financial Statement through sound Internal Control System (Oyedokun, 2014) and also how Forensic Accounting Techniques can help in optimizing Tax Revenue generation in Nigeria (Oyedokun, 2018). I have consistently found that the techniques in Forensic Accounting are capable of being deployed in Tax Audit and Tax Investigation with the mind of observing the right of the individual from the investigation room to the court room (Oyedokun, 2015).

It is written in **Prov. 13:11** that *“Wealth gained hastily will dwindle, but whoever gathers little by little will increase it”*. Also in **Prov. 21:5** that *“The plans of the diligent lead surely to abundance, but everyone who is hasty comes only to poverty”*.

Therefore, in Nigeria, once we have the mindset to do what is right, the amount wasted in the investigation, prosecution, and maintenance of convicts would be deployed into productive use and will inturn contribute to the growth of our economy, if this growth is sustained, then we are moving towards economic development of our choice. Forensic Accounting Technique and skill set such as Data Mining and Matching, Benford law, Ratio Analysis, Litigation Support, Mediation skill, Arbitration skill, Computer Assisted Review and Mathematical (Oyedokun, 2018). It also combines skills available in Management, Accounting, Finance, Law, Investigation, Communication, Information Technology, the Digital World, Internet of Thing, Phycology, Philosophy, and even Peace and Conflict Resolution in resolving the allegation of corruption, white-collar crime, and fraudulent action from inception to its dissolution in a manner that is suitable

in court in producing admissible evidence that can be used in litigation support (in proving and disproving fact in issue).

3.11. Conceptual Framework



Mr. Vice Chancellor Sir, it is in my best interest to **“Go On Directly With Intellectual Novelty” (GODWIN)** by explaining that the conceptual model above is a diagrammatic and pictorial representation of the variables that have been considered in this lecture which have been discussed extensively in the conceptual review.

The explanatory variables as depicted in the diagram which is Digital World is proxied with digital assets, crypto assets, artificial intelligence, block chain technology, and FinTech with their surrogates’ sub-variables. Also, the dependent variable which is Economic growth and development is measured with the Gross

Domestic Product, Employment rate, Inflation rate, and Exchange rate.

These two variables are being moderated and controlled with a moderating variable, Taxation and Forensic Accounting which include tax administration, tax revenue, tax justice, fraud prevention, and detection and forensic audit and investigation.

The explanatory or independent variables in this model are expected to influence and drive Economic Growth in terms of numerical values and figures and improving it to more than one digit figure in comparison with other developed nations and by so doing improving the GDP of the Nation which in the end translate to high employment rate, reduced inflation rate, and a stable exchange rate and recourse to development as well in terms of infrastructural and capacity building. These two variables, nonetheless cannot work in isolation without the intervention of the moderating variable which is to ensure that there is administrative ease of tax administration, tax justice is free to all and fraud is reduced to an acceptable level, the audit and investigation process is also to a large degree free and fair giving credible justification for the use of the revenue generated.

Summarily, appropriate measures put in place to ensure that the digital assets, crypto assets, artificial intelligence, blockchain technology, and FinTech are put to maximum and efficient use will translate into improving growth and development through Taxation and Forensic Accounting.

11.3 Model Specification

Distinguished ladies and gentlemen, I need to also support this **“Great Open Discuss With Interest Normally” (GODWIN)** by specifying for future use, appropriate functional, mathematical and econometric models as stated below:

$$Y = f(X, Z)$$

Where Y = Dependent Variable

X = Independent Variable

Y = Economic Growth

X = Digital World

Y is measured by:

Y_1 - Y_4

Y_1 = Gross Domestic Product (GDP)

Y_2 = Employment Rate (ER)

Y_3 = Inflation Rate (IR)

Y_4 = Exchange Rate (EXR)

X is measured by:

x_1 = Digital Assets (DA)

x_2 = Crypto Assets (CA)

x_3 = Artificial Intelligence (AI)

x_4 = Block Chain Technology (BCT)

x_5 = Fintech (FT)

Z = Taxation and Forensic Accounting (TFA)

Z is measured by:

z_1 = Tax Administration (TA)

z_2 = Tax Revenue (TR)

z_3 = Tax Justice (TJ)

z_4 = Fraud Prevention and Detection (FPD)

z_5 = Forensic Audit & Investigation (FAI)

11.4 Multiple Regression Model

These are as stated below:

$$Y = f(X, Z)$$

Model 1:

$$y_1 = f(X, Z)$$

$$\text{GDP} = f(\text{DA}, \text{CA}, \text{AI}, \text{BCT}, \text{FT}, \text{TA}, \text{TR}, \text{TJ}, \text{FDP}, \text{FAI})$$

$$\text{GDP} = (\text{DA} + \text{CA} + \text{AI} + \text{BCT} + \text{FT} + \text{TA} + \text{TR} + \text{TJ} + \text{FDP} + \text{FAI})$$

$$\text{GDP} = \beta_0 + \beta_1 \text{DA} + \beta_2 \text{CA} + \beta_3 \text{AI} + \beta_4 \text{BCT} + \beta_5 \text{FT} + \beta_6 \text{TA} + \beta_7 \text{TR} + \beta_8 \text{TJ} + \beta_9 \text{FDP} + \beta_{10} \text{FAI} + \square_{it}$$

Model 2:

$$y_2 = f(X, Z)$$

$$\text{ER} = f(\text{DA}, \text{CA}, \text{AI}, \text{BCT}, \text{FT}, \text{TA}, \text{TR}, \text{TJ}, \text{FDP}, \text{FAI})$$

$$\text{ER} = (\text{DA} + \text{CA} + \text{AI} + \text{BCT} + \text{FT} + \text{TA} + \text{TR} + \text{TJ} + \text{FDP} + \text{FAI})$$

$$\text{ER} = \beta_0 + \beta_1 \text{DA} + \beta_2 \text{CA} + \beta_3 \text{AI} + \beta_4 \text{BCT} + \beta_5 \text{FT} + \beta_6 \text{TA} + \beta_7 \text{TR} + \beta_8 \text{TJ} + \beta_9 \text{FDP} + \beta_{10} \text{FAI} + \square_{it}$$

Model 3:

$$y_3 = f(X, Z)$$

$$\text{IR} = f(\text{DA}, \text{CA}, \text{AI}, \text{BCT}, \text{FT}, \text{TA}, \text{TR}, \text{TJ}, \text{FDP}, \text{FAI})$$

$$\text{IR} = (\text{DA} + \text{CA} + \text{AI} + \text{BCT} + \text{FT} + \text{TA} + \text{TR} + \text{TJ} + \text{FDP} + \text{FAI})$$

$$\text{IR} = \beta_0 + \beta_1 \text{DA} + \beta_2 \text{CA} + \beta_3 \text{AI} + \beta_4 \text{BCT} + \beta_5 \text{FT} + \beta_6 \text{TA} + \beta_7 \text{TR} + \beta_8 \text{TJ} + \beta_9 \text{FDP} + \beta_{10} \text{FAI} + \square_{it}$$

Model 4:

$$Y_3 = f(X, Z)$$

$$EXR = f(DA, CA, AI, BCT, FT, TA, TR, TJ, FDP, FAI)$$

$$EXR = (DA + CA + AI + BCT + FT + TA + TR + TJ + FDP + FAI)$$

$$EXR = \beta_0 + \beta_1 DA + \beta_2 CA + \beta_3 AI + \beta_4 BCT + \beta_5 FT + \beta_6 TA + \beta_7 TR + \beta_8 TJ + \beta_9 FDP + \beta_{10} FAI + \epsilon_{it}$$

Where Y = dependent variable – Economic Growth

β_0 is a constant (intercept)

β – Parameters to be estimated

$\beta_1 - \beta_{10}$ Coefficient of independent variable $x_1, x_5, z_1 - z_5$

ϵ_{it} – is the error term

3.12. My Forensic Tax Accounting Principles (GODWIN)

Below is my forensic tax accounting principle that defines me as GODWIN:

- G:** Gathering evidence through research and practice to prove and disprove facts in issue.
- O:** Organised efforts in eliminating 'Opportunities' exist for fraudulent activities, by continually engaging in forensic research.
- D:** Diligent in researching and practice of Forensic Accounting & Fraud Investigation.
- W:** Winning corruption and anti-fraud battles with unbiased research and professional efforts.
- I:** Independent opinion with high integrity and sense of purpose.
- N:** Networking for effective taxation and forensic accounting research with sound advocacy for National development.

4.0 My Contributions to the Frontier of Knowledge

Mr. Vice Chancellor Sir, I have contributed to the frontier of knowledge in **sufficient quantities and qualities** and I have provided with collaboration with other scholars, some "**Guidance on Due-Diligent War in Nigeria**" (**GODWIN**), by publishing relevant books and articles for academics, professional and societal developmental purposes. These publications are in the fields of accounting, finance, taxation, management, economics, entrepreneurship, law, forensic accounting, and fraud examination. No wonder, some of my colleagues elsewhere do call me **Jack of all Trade**. I beg to differ on their insinuations, I am a management expert who chooses accounting as a vehicle, but narrows it to profess more in the fields of Forensic Accounting and Taxation.

Sir, within the short time of my joining the academia, having previously paid my complete dues and reached the highest bar in all my professional callings, I have worked with over 267 scholars (at 205 counts), both in Nigeria (covering all geo-political zones) and abroad, in publishing 139 Articles and about 17 books (see appendix I for their names of the said scholars). The summary and extracts of which are presented below:

4.1 Published Articles

4.2.1 Taxation and Fiscal Policy

Tax Base Broadening through Improved Business Environment in Nigeria: This study assessed the response of expenditure on transport, health, education, and access to electricity to shocks from external debt and reserves, and the impact of these infrastructures on tax bases like consumption, real GDP per capita, export, and import. (**Aderibigbe, Oke & Oyedokun, 2017**).

Comparative Analysis of Nigerian and The United Kingdom's Corporate Governance Codes: Tax Risk Management Approach: This paper reviews the link between corporate governance and tax risk management, and the role of the board of directors in corporate tax governance. (Fowokan, Oyedokun & Abdul, 2018).

Environmental Taxation and Accounting Challenges in Nigeria and Prospects: Environmental problems in Nigeria are somewhat caused by industries in Nigeria, while Nigerians are putting pressure on governments to find ways of reducing environmental damages while minimizing harm to economic growth. This study examined the challenges of environmental taxation and accounting in Nigeria. (Oyedokun, Fowokan, Hassan & Akintoye, 2018).

Impact Assessment of Tax Audit on Tax Compliance: A Case Study of Katsina State Board of Internal Revenue: There were series of deliberations on what stimulates and ensures compliance within the tax system. In Nigeria, experience has shown that the challenges of any revenue collecting agency are enormous which can depend on the social and economic conditions dictated to the area of responsibility for the Agency. (Umar, Sagir & Oyedokun, 2018)

Information Technology and Taxation in Eastern Nigeria: An Investigative Approach: This study examined the impact of information technology (IT) on tax administration in South East, Nigeria. (Mlanga & Oyedokun, 2018).

Public Purpose Litigation in Taxation Disputes' Resolution: This study explored the dictates concerning public purpose litigation in taxation disputes' resolution. Contents analysis was employed by reviewing related literature in tax disputes and litigation. (Ugbe, Oyedokun & Jack-Osimiri, 2018).

Tax Cooperative Compliance and Federally Collected Tax Revenue in Nigeria: This study investigated the effect of tax cooperative compliance on federally collected tax revenue in Nigeria. (Oyedokun, Fowokan, Akintoye & Dada, 2018).

Tax Dis-Incentives and Business Growth in Nigeria: This paper investigates the influence of tax disincentives on business growth in Nigeria. Tax disincentives were seen from the dimensions of the problem of multiple taxations, the imposition of excess dividends tax, and the minimum tax provisions, while business growth was measured using profit after tax and net assets per share growth. (Bariyima, Nangih & Oyedokun, 2018).

Tax Justice and Federally Collected Tax Revenue in Nigeria: A Vector Autoregressive Approach: This study investigated the effect of tax justice on federally collected tax revenue in Nigeria. (Oyedokun, Akintoye & Salawu, 2018).

Tax Policy Incentives and Foreign Direct Investment in Nigeria: Thus, this study evaluated the impact of tax policy incentives on the inflows of foreign direct investment in Nigeria. (Olaniyi, Ajayi & Oyedokun, 2018).

The Effectiveness of Tax Education Channels in Nigeria: This study aims to identify the effective channels for educating taxpayers to improve tax compliance in Nigeria. (Nwidobie & Oyedokun, 2018).

Banes of Multiple Tax Regimes in Nigeria Hospitality Business: A Critical Analysis of Courts' Decisions in Restoring Sanity in Sectorial Tax Administration: This study examines the roles the court systems in Nigeria have played in addressing abnormalities of multiple taxation regimes on the hospitality industry. (Babalola, Oyedokun & Adeyemo, 2019)

Capital Flight and Tax Base in Nigeria: This paper explored the determinants of capital flight, estimates the size and trend, and assesses the impact on tax bases in Nigeria. (Aderibigbe, Oyedokun & Asaolu, 2019).

Company Income Tax and Nigerian Economic Growth: This study examines the impact of company income tax on economic growth in Nigeria. The analyses were performed using data from the CBN bulletin, NSE factbook, and FIRS annual report for eleven years (2007-2017). (Ogwuche, Abdullahi & Oyedokun, 2019).

Effect of Financial Reports Perception, Human Resources Competence and Financial Performance on Tax Compliance Levels: This research was conducted on Micro, Small and Medium Enterprises (MSMEs) in Karawang Regency Indonesia to examine the influence the perception of financial report quality, human resource competency, and financial performance on taxpayer compliance. (Fathoni, Waluyo & Oyedokun, 2019).

Effect of Tax Administration on Taxpayers' Compliance in Nigeria: This paper examined the effect of tax administration on tax-payers' compliance in Nigeria. (Kupoluyi, Oloyede & Oyedokun, 2019).

Effects of Multiple Taxation on the Growth of Small and Medium Enterprises in Nigeria: The study examined the effects of multiple taxations on the growth of Small and Medium Enterprises (SMEs) in Nigeria. (Ilemona, Nwite & Oyedokun, 2019).

Relevance of Adam Smith Canons of Taxation to the Modern Tax System: It was noted in this paper that a system of taxation has three layers: tax policy, tax laws, and tax administration. While taxation has been around for a good number

of centuries, the canons of taxation were first presented by Adam Smith in his famous book "The Wealth of Nations" in 1776. (Olalekan & Oyedokun, 2019).

Role of Tax Education and Enlightenment on Tax Revenue Growth in Nigeria: This study was aimed at establishing the effect of tax education and enlightenment on total tax revenue. (Onuoha, Akintoye & Oyedokun, 2019).

Tax Audit and Direct Tax Revenue in Lottery Industry in Nigeria: Can Forensic Accounting Bridge The Gap?: This study examined the factors discouraging the literates from staking; appraised the problems affecting the ineffective application of Direct Tax provisions on "stakers" income; and determined the extent at which FA could influence DTR in Lottery industry in Nigeria. (Akinadewo Akinkoye, Oyedokun & Asaolu, 2019).

Value Added Tax and Infrastructural Development in Nigeria: This study examined empirically, the impact of Value Added Tax (VAT) on infrastructural development in Nigeria. (Okoror, Uwaleke, Mainoma & Oyedokun, 2019).

Tax Management and Compliance in Nigeria Imperative of Tax Incentives in Nigeria: In recent years, taxation is regarded as a very fundamental tool that drives sustainable development and the growth of emerging economies such as Nigeria. Tax incentives are premeditated to attract new investment into the country and to expand existing ones in priori industries that are based on the country's development plan capable of stimulating economic growth. (Oyedokun, Babalola & Awosika, 2020).

Taxes and Levies (Approved Lists for Collection) Amendment Order 2015: Matters Arising: This paper examines the effect of the taxes and levies order 2015 promulgated by the Minister of Finance. It attempts to appraise

the legitimacy of this executive-made taxation law in the light of our pre-existing jurisprudential line of reasoning (**Ugbe, Oyedokun, Jack-Eyo, & Jack-Osimiri, 2020**).

Fiscal Policy and Entrepreneurship Growth in Nigeria: This study investigated the influence of fiscal policy on entrepreneurial growth in Nigeria with the adoption of a survey research design which is based on the use of a primary source of data involving the use of questionnaires of selected four hundred (400) entrepreneurs in the Lagos state of Nigeria derived from Yaro Yamani's sample size formula. (**Oyedokun, Awogbade & Hassan, 2019**).

4.2.2 Forensic Accounting/Audit and Fraud Examination/ Investigation

Forensic Accounting Skills and Corruption Eradication in Nigeria: This study examined how the skills set in forensic accounting can help in eradicating corruption in Nigeria. (**Oyedokun, Akinwumi & Asaolu, 2018**).

Forensic Accounting and Tax Evasion in Nigeria: The study reviewed the fraud scale theory which revealed that tax fraud is a cog in the wheel of economic development in Nigeria. (**Adegbite, Oyebamiji & Oyedokun, 2018**).

The integrity of Financial Statements and Forensic Accounting Techniques: This study examined the relevance of forensic accounting techniques in ensuring the integrity of financial statements. (**Oyedokun, Enyi, & Dada, 2019**).

Application of Forensic Accounting Skills on Government Revenue in Nigeria: The Domestic Debt Factor: The study examined the nexus between forensic accounting and government

revenue in Nigeria with the inclusion of the domestic debt factor. (Akinadewo, Asaolu & Oyedokun, 2020).

Forensic Accounting Techniques, Accounting Numbers and Fraud Prevention in the Listed Insurance Companies in Nigeria: Forensic accounting is the integration of accounting, auditing, and investigative skills. It is a 'specialised' area of accounting that explains engagements, which result from real or anticipated disputes or litigation. (Haruna, Oyedokun, & Mainoma, 2020).

4.2.3 Business, Corporate Governance, and Management Corporate Governance and Financial Performance of Listed Manufacturing Firms in Nigeria: This study adopted an ex-post facto research design to analyze the annual pooled data for 10 years (2007-2016) which were obtained from the annual reports and accounts of the selected companies employing multiple regression techniques. (Oyedokun, Sanyaolu & Bamigbade, 2017).

Corporate Governance and Accounting Conservatism in Nigerian Foods and Beverages Firms: This study examined the effects of corporate governance on accounting conservatism in the Nigerian foods and beverages sector. (Oyedokun & Saad, 2018).

Forecasting Techniques in Managing Operations and Supply Chain System of Selected Manufacturing Companies in Nigeria: This study investigated forecasting techniques employed in manufacturing companies, and determined the factors affecting the selection of these techniques, and also examined the effectiveness of forecasting tools in the management of the operations and supply chain system of manufacturing companies. (Oyedokun, Ajasa & Aun, 2018).

Job Satisfaction and Organizational Citizenship Behaviour: Moderating Role of Employee Commitment in Deposit Money Banks in Nigeria: A lot of transformations have been observed in the Nigerian banking sector given the different events that have taken place from recapitalization, economic meltdown, and change of Chief Executive Officers and Board Members. (Viko, Nnorom & Oyedokun, 2018).

Accountability and Transparency in the Nigerian Public Service: A Study of Selected Local Government in Ogun State in Nigeria: This study assessed the effect of accountability and transparency in the financial reporting system of the Nigerian public service in Ogun State. (Ogundajo, Oyedokun & Ajibade, 2019).

An Evaluation of Organizational Change of Employees' Productivity: This study evaluates organizational change as it affects employees' productivity in Access Bank Plc. The study adopted the survey design. (Aun, Abdul, Oladipo, Olotu & Oyedokun, 2019).

Effect of Corporate Governance Mechanisms on Financial Performance of Listed Insurance Companies in Nigeria: This study is to examine the effect of corporate governance mechanisms on the financial performance of listed Insurance companies in Nigeria. (Haruna, Ame, Oyedokun & Jaji, 2019)

Effect of Ownership Structure on Earnings Management of Listed Consumer Goods Firms in Nigeria: The study used panel multiple regression to determine the effect of ownership structure on earnings management of consumers' goods firms in Nigeria from 2009 to 2018 using ex-post facto research design. (Yahaya, Oyedokun & Aruwa, 2019).

Effect of Ownership Structure on Earnings Management of Listed Industrial Goods Companies in Nigeria: This study

examined the effect of ownership structure on earnings management of listed industrial goods companies in Nigeria from 2008 to 2017. **(Oyedokun, Umoh, Haruna & Zakari, 2019).**

Ethnicity Diversity Management and Service Quality in Nigerian Telecommunication Industry: This study, therefore, was carried out to examine the effect of diversity on the service quality in Nigeria, using Globacom telecommunications in the North Central as a case study. **(Nwaokolobia, Andah & Oyedokun, 2019).**

Innovation and Business Incubators in Small Manufacturing Firms in Nigeria: The study examines innovation and business incubators in small manufacturing firms in Nigeria. Research question and hypothesis were raised as it relates to the variables of the study. **(Omoyele & Oyedokun, 2019).**

Board Gender Diversity and Performance of Selected Deposit Money Banks in Nigeria: This study examines the effect of board gender diversity on Deposit Money Banks in Nigeria using the quantitative longitudinal research design. **(Oyedokun, Nwaokolobia, & Andah, 2019).**

Effect of Emotional Intelligence on Job Stress in the Presidential Amnesty Programme, Abuja, Nigeria: This study examined the effect of emotional intelligence on job stress in the Presidential Amnesty Programme, Abuja. **(Andah & Oyedokun, 2020).**

Legal Implications of Non-Existence of Force Majeure Clause in Management Consulting Contracts amid Covid-19 Crisis: The Place of Hospitality Consulting Contracts: This paper aims to analyze the juristic basis of force majeure and frustration as possible legal reliefs available to parties under the management and franchise contract as well as the hospitality consultants having pre-determined promises and legal obligations

to be fulfilled, their scopes of operations, the legal effects of their operations, and the applications of the doctrine of frustration in Nigeria. (Babalola & Oyedokun, 2020).

Moderating Effect of Managerial Ownership on Accounting Conservatism and Quality of Earnings of Listed Industrial Firms in Nigeria: This study adopts a positivist view to the examined moderating effect of managerial ownership, accounting conservatism, and quality of earnings of listed industrial firms in Nigeria from 2009 to 2018. (Oyedokun, Usman & Osuza, 2020).

4.2.4 Finance and Economic Growth/Development

Auto Regressive Distributed Lag Analysis of the Impact of Public Expenditure and Economic Growth in Nigeria: This study examined the impact of government expenditure on economic growth in Nigeria. (Oyedokun & Efonayi, 2018).

Capital Formation and Economic Growth in Nigeria: The study investigates the influence of capital accumulation on economic growth in Nigeria. (Ajose & Oyedokun, 2018).

Capital Structure and Firm Financial Performance: The study sought to examine the effect of capital structure on the financial performance of firms in the Nigerian manufacturing sector. (Oyedokun, Job-Olatuji & Sanyaolu, 2018).

Domestic Investment and Economy Growth in Nigeria: An Empirical Investigation: Nigeria's domestic investment has not been growing over time and it is with this that this study aimed at investigating the impact of domestic investment and economic growth in Nigeria. (Oyedokun & Ajose, 2018).

Human Capital Formation and Economic Growth in Nigeria: This study investigates how the development of human capital is related to economic growth in Nigeria from 1980 to 2015. (Oyedokun & Adeyemi, 2018).

Effects of Claims Management on Profitability of Listed Insurance Companies in Nigeria:

The study examines the effects of claims management on the profitability of listed insurance companies in Nigeria. (Oyedokun & Gabriel, 2018).

Impact of Intellectual Capital on Financial Performance of Listed Nigerian Oil Marketing Companies: This study examined the impact of intellectual capital on the financial performance of the listed Nigeria oil marketing companies. (Oyedokun & Saidu, 2018).

Impact of Public Utility Financing on the Output of Manufacturing Sector in Nigeria: This study examined the impact of public utility financing on manufacturing output in Nigeria from 1990 to 2017. (Adeyemi, Awogbade & Oyedokun, 2018).

Treasury Single Account and Public Fund Management: A Study of Selected Federal Government Parastatals in Bayelsa State: This study was conducted to determine the impact of Treasury Single Account on Public Fund Management. (Ajibade, Oyedokun & Doumu, 2018).

Unsystematic Risk and Financial Performance of Selected Manufacturing Firms in Nigeria: This study empirically examined the effect of unsystematic risk on the financial performance of selected manufacturing firms in Nigeria. (Ajibade, Oyedokun & Onibiyo, 2018).

Working Capital Financing and Entrepreneurship Growth in Nigeria: An Empirical Investigation: This study investigated the effect of working capital financing on entrepreneurship growth in Nigeria by employing ex-post facto research design using panel data analyses of financial information extracted from financial statements for the years 2012 to 2016 of 10 companies listed under "consumer goods" of NSE. (Oyedokun & Somoye, 2018).

Board Characteristics and Financial Performance of Commercial Banks in Nigeria: This study examines the effect of board characteristics on the financial performance of quoted commercial banks in Nigeria for the period 2013-2017. (Oyedokun, 2019).

Cost Control and Profitability of Selected Manufacturing Companies in Nigeria: This study examined the effect of cost control on the profitability of selected manufacturing companies in Nigeria. (Oyedokun, Tomomewo & Owolabi, 2019).

Credit Risk Management and Profitability of Listed Deposit Money Banks in Nigeria: This study investigates credit management and bank profitability especially the factor of the non-performing loan, loan loss provision, and loan and advances and their impact on profitability. (Ogundajo, Oyedokun & Okwuosa, 2019)

Trade Openness, Foreign Direct Investments, and Financial Development in Nigeria: This study evaluates trade openness, foreign direct investment, and financial development in Nigeria. (Oyedokun, Mansur & Awotomilusi, 2019).

Cross-Border Expansion and Financial Performance of West African and East African Banks Operating in Uganda (2010-2016): This paper investigated factors responsible for financial performance disparity in banks originating from West Africa and those originated from East Africa operating in Uganda. Data were collected in a longitudinal survey, using both qualitative and quantitative approaches. (Jaji & Oyedokun, 2019).

Financial Development and Inclusive Rural Financial System in Nigeria: This study examines the relationship between financial development and inclusive rural financial system in Nigeria. (Adegboyega & Oyedokun, 2019).

Effect of Macroeconomic Variables on Financial Development in Nigeria: This study evaluates the effect of macroeconomics variables on financial development in Nigeria. (Mansur, Awogbade & Oyedokun, 2019).

Globalization and the Development of Financial Markets in Nigeria: This study examines the direct impact of globalization on the development of financial markets in Nigeria. (Adeyemi, Awogbade & Oyedokun, 2019).

Shareholders' Return and Value of Manufacturing Firms Listed on the Nigerian Stock Exchange: The study examined the influence of shareholders' return on the value of manufacturing firms listed on the Nigerian Stock Exchange using annual reports and accounts of 36 selected firms for twenty years, between 2007 and 2016 (720 firm-year observations). (Ogundajo, Enyi & Oyedokun, 2019).

Small and Medium Scale Enterprises and Economic Growth in Nigeria: The study assesses the SME's contribution to the growth of the Nigerian economy. (Oyedokun & Micah, 2019).

The Determinant of Equity Share Price and the Listed Deposit Money Banks in Nigeria: In this study, the researcher examined the financial variables influencing the share price of listed deposit money banks in Nigeria. (Oyedokun, Arotolu & Vincent, 2019).

The Use of Multi-Perspective Strategic Performance Measures by Manufacturing Firms: Benefits, Determinants, and Challenges: Stemming from the observation that organizations around the globe are now growingly embracing multi-perspective strategic performance measures such as the balanced scorecard (BSC), this study investigated the application of

BSC framework, with a focus on manufacturing companies in Nigeria. (Oyewo, Oyedokun & Azuh, 2019).

Effect of monetary policy on the performance of listed deposit money banks in Nigeria: This study examines the effect of monetary policy on the performance of listed deposit money banks in Nigeria from 2006-2018. (Gimba, Vincent, & Oyedokun, 2020).

Domestic Debt Management and Government Revenue in Nigeria: The study examined the impact of domestic debt management on government revenue in Nigeria. The study employs primary data through a questionnaire, administered to respondents. (Asaolu, Akinadewo & Oyedokun, 2020).

Ownership Structure and Firm Value of Quoted Consumers Goods Firms in Nigeria: This study examined the effect of ownership structure on the firm value of quoted manufacturing firms (consumer goods) in Nigeria for the period 2010-2018. (Oyedokun, Isah, & Awotomilusi, 2020).

Impact of Corporate Financial Policies on Firm Value of Quoted Insurance Firms in Nigeria: This paper examined the impact of corporate financial policy on the firm value of insurance firms in Nigeria for the period 2011 to 2017. (Nwala, Gimba & Oyedokun, 2020).

Imperative of Nigerian External Reserve: Matters arising: Over the past three decades, Nigeria has implemented numerous policy initiatives and measures in the management of its external reserves. This paper explored the position of Nigeria's external reserve and the implication of the same on economic development. Oyedokun, G.E. (2020).

4.2.5 Financial Reporting and Auditing

The Determinant of Audit Quality of Quoted Industrial Goods Sector in Nigeria: This study empirically ascertained the relationship between audit quality attributes and financial reporting quality of listed consumer goods companies in Nigeria. (Oyedokun, Yunusa & Adeyemo, 2018).

Accounting Conservatism and the Risk of Bankruptcy in the Nigerian Food and Beverage Firms: This study examined the effect of accounting conservatism on the bankruptcy risk in the Nigerian foods and beverages sector, from 2008 – 2018. (Ame, Saad & Oyedokun, 2019)

Effect of Audit Characteristics on Financial Reporting Quality of Listed Consumer Goods Company in Nigeria: The study examines the effect of audit characteristics on financial reporting quality of listed consumer goods companies in Nigeria for the period 2009-2018. (Oyedokun, Okwuosa & Isah, 2019).

Environmental Accounting Disclosure and Firm Value of Industrial Goods Companies in Nigeria: This study examined the effect of environmental accounting disclosure on the firm value of listed industrial goods companies in Nigeria from 2007-2016. (Oyedokun, Egberioyinemi & Tonade, 2019).

Enhancing Public Confidence in Audit Report of Listed Companies in Nigeria through Forensic Audit: The research work was designed to assess whether the forensic audit activities enhance public confidence in the audit report in Nigeria. (Yakubu & Oyedokun, 2021).

4.2. Published Books

1. **Compendium of Writing in Accounting and Fraud Examination:** The book is an effort to document the author's researches and past presentations in the field of forensic accounting and fraud examination. The book contains articles, conference papers, and academic seminars by the author between 2012 and 2016. It is a compilation of 12 incisive articles that will be useful to professionals and to those who are pursuing their studies and researches on the subject area. **Oyedokun (2017).**
2. **Fundamentals of Leadership:** The book provides a detailed understanding of the fundamentals of leadership spanning the private and public sectors. The book considers the concept of leadership, leadership styles, traits, characters of leaders, factors militating against leadership successes, and other environmental factors and case studies in the context of the business environment and society at large within Nigeria and beyond **Oyedokun (2018).**
3. **Ethical Justification for Creative Accounting: Fraud and Forensic Accountant's Perspective:** This book provides an understanding of the Ethical Justification for Creative Accounting Fraud and Forensic Accountants' Perspectives. **Oyedokun (2018).**
4. **Imperatives of Tax Audit and Investigation:** This book provides a detailed understanding of tax audit and investigation as well as determining how tax audit and investigation reinforce the proper administration of taxation on organizations and persons in Nigeria. **Oyedokun (2019).**

5. **Approaches to Entrepreneurship Development:** This book provides a comprehensive understanding of entrepreneurship and its development. It addresses how young ones can become successful entrepreneurs during or after graduating from higher institutions. **Oyedokun (2019).**
6. **Forensic Accounting Research Development:** Forensic Accounting Research Developments (FARD) is an edited book with a collection of contemporary issues in forensic accounting researches that has about (six) 6 Scholars of Professorial cadre as contributors. **Mainoma & Oyedokun (2019).**
7. **Business Policy, Strategy, Governance, Risk, and Ethics:** This book provides a detailed understanding of Business Policy: Governance, Strategy, Risk and Ethics for all forms of business organizations, ranging from small organizations to large organizations. **Oyedokun (2019, 2021).**
8. **Trite in Taxation Innovation:** This book, Trite in Taxation Innovation: Following Organized World Order Knowledge and Nobility (Titi Fowokan) chronicled the academic and professional works of Dr. (Mrs.) Titilayo Fowokan over time. **Oyedokun and Fowokan (2019).**
9. **International Taxation: Nigeria Perspectives:** This book provides a detailed understanding of the Nigerian dimension to international taxation principles and practice. **Oyedokun & Fowokan (2019).**
10. **Fundamentals of Forensic Accounting and Fraud Examination:** This book provides a detailed understanding of the fundamentals of forensic accounting and fraud

examination and how it relates to both the private and the public sectors. **Oyedokun (2018/2020).**

11. **Guidance on Due Diligent War in Nigeria: A Forensic Accounting Approach to fight Against Corruption:** This book, *Guidance on Due-Diligent War in Nigeria (GODWIN): A Forensic Accounting Approach to Fight against Corruption* was written to educate students and readers on forensic accounting and the war against corruption in Nigeria. **Mainoma and Oyedokun (2020).**
12. **Tax Management and Compliance in Nigeria:** This edited book titled *Tax Management and Compliance in Nigeria* is the write-up of about forty-two erudite scholars with verse knowledge of Taxation, Accounting, Law, Finance, and Business among others. **Mainoma, Oyedokun, Dandago, Abdulrazaq, Akintoye, Izedonmi, and Salawu (2020).**
13. **Research Methodology for Social and Management Scientists:** This book incorporates a broadened and comprehensive understanding of both academic and professional research methods to educate students and readers on how to go about their various social and management sciences research works and as well educate them on ethical conduct that guides research. **Oyedokun (2020).**
14. **Financial Market and Derivations:** This book was written to educate students and finance professionals in the area of concepts, theories, and practice of financial derivatives. The quest for writing this book was basically to guide and put in a proper perspective what is believed to be a difficult and “no go” area aspect of finance in a simple manner. **Oyedokun & Ilo (2020).**

15. **Enterprise Risk Management and Fraud Examination Processes:** This is a book put together by two knowledgeable Scholars bringing their field experiences into writing to educate students, scholars, professionals, and enterprises on how to embed enterprise risk and also to understand the process of fraud examination. **Moloi and Oyedokun (2021).**
16. **Epistemology & Research Process:** This book integrates a broadened and comprehensive understanding of both academic and professional research methods to educate students and readers on various social and management sciences research as well educate them on ethical conduct that guides research. **Mainoma, Aruwa, and Oyedokun (2021).**
17. **Financial Intermediation: Institutions and Market Operations:** This book encompasses a broadened and comprehensive understanding for both academics and professionals on financial intermediaries to educate readers on fundamentals and the way of operations of a financial institution in the country. **Yinusa, Oyedokun, and Ariyibi (2021).**

NB: All these books are available in almost all the bookshops in the country and various institutions for public accessibility.

5.0 My Contribution as an Editorial Board Member and a Reviewer of Recognized Journal Outlets

I am currently the Editor-in-Chief of three Journals, the Managing Editor of three Journals, and Members of the Editorial Board of other six reputable Journal outlets.

I have served and also currently serving as a reviewer to about 21 National and International Journals.

I have also influenced the government's policies in various to discuss through 45 newspaper publications and interviews within the last five years.

6.0 Contributions to Learned Societies and Professional Accomplishments

I have served and still serving as part of my contributions to our Nation at large through the following Institutions and Associations:

Position	Date	Organization
External Examiner for undergraduate programme	2020	Accountancy Department, Faculty of Business Administration, Abia State University, Uturu Nigeria.
Member	2020	CITN 2020 Council election screening committee
Treasurer	2019-date	Association of Capital Market Academics of Nigeria
Chairman Accreditation Team	12-15, Jan 2020	National Board of Technical Education Visitation to the Department of Accountancy, Nigeria Army College of Environmental Science and Technology, Makudi, Benue State
Member	2019 to date	Committee to Review the CITN Tax Academy Regulations
Member	2019	ANAN Publication Committee
Executive Secretary (Volunteer)	2018-2019	International Centre for Tax Research & Development (ICTRD)
Global President	2018-date	Association of Forensic Accounting Researchers (AFAR)

Chairman	2018	CITN/NSUK Postgraduate Studies Collaboration Ad-Hoc Committee
Chairman	2018	CITN ICT E-Learning Implementation Ad-Hoc Committee
Chairman	2018	CITN/BU 2 nd International Academic Conference Committee
Chairman	2018	CITN/NSUK 1 st International Academic Conference Committee
Member, Capacity Building and Certification Committee	2018 – date	The Chartered Institute of Bankers of Nigeria (CIBN)- National
EXCO Member/Honorary Treasurer	2019 – date	The Chartered Institute of Bankers of Nigeria (CIBN)- Lagos State Branch
EXCO Member/Assistant General Secretary	2017 – 2019	The Chartered Institute of Bankers of Nigeria (CIBN)- Lagos State Branch
Member-Management Sub-Committee	2017 – date	The Chartered Institute of Bankers of Nigeria (CIBN)- Lagos State Branch
Member-Bankers & Stakeholders' Nite Committee	2017 – date	The Chartered Institute of Bankers of Nigeria (CIBN)- Lagos State Branch
Governing Council Member	2015- date	Business Recovery & Insolvency Practitioners Association of Nigeria (BRIPAN)
Member-Membership and Training Committee	2015- date	Business Recovery & Insolvency Practitioners Association of Nigeria (BRIPAN)

Member, Research & Technical Committee	2015- date	Business Recovery & Insolvency Practitioners Association of Nigeria (BRIPAN)
Director, Membership Services	May2015- April2016	Institute of Legal Executive of Nigeria (ILEX)
Advisory Council Member	2010 – date	Association of Fraud Examiner (ACFE), Austin, Texas USA
President/CEO	2015 – date	Lagos Chapter of Association of Fraud Examiner (ACFE), Austin, Texas USA
Chairman, Byelaw/Constitution Review Committee	2016-2017	Lagos Chapter of Association of Fraud Examiner (ACFE), Austin, Texas USA
Vice President	2011 – 2015	Nigeria Chapter of Association of Fraud Examiner (ACFE), Austin, Texas USA
Governing Council Member	2016 – 2018	Chartered Institute of Taxation of Nigeria (CITN)
Chairman, Education Committee	2017-2018	Chartered Institute of Taxation of Nigeria (CITN)
Chairman Social and Members' Welfare Committee	2016-2017	Chartered Institute of Taxation of Nigeria (CITN)
Member of Finance & General-Purpose Committee (F & GPC)	2011-2012, 2016-date	Chartered Institute of Taxation of Nigeria (CITN)

Member Curriculum Development Committee for WASC	2017 – date	Chartered Institute of Taxation of Nigeria (CITN)
Member, Technical Committee on Micro, Small & Medium Enterprise	2017 – date	Chartered Institute of Taxation of Nigeria (CITN)
Member, Technical Committee on the implementation of CITN- ACCA MoU	2017 – date	Chartered Institute of Taxation of Nigeria (CITN)
Chairman- Research Committee	2017 – date	CITN Lagos Mainland District Society of Chartered Institute of Taxation of Nigeria (CITN)
Member: Admin Sub – Committee	2009 – 2011	Chartered Institute of Taxation of Nigeria (CITN)
Chairman: Information Communication Technology Sub-Committee (ICT)	2011 – 2012	Chartered Institute of Taxation of Nigeria (CITN)
Member: Information Communication Technology Sub-Committee (ICT)	2015 – 2016	Chartered Institute of Taxation of Nigeria (CITN)
Pioneer Ag. Executive Secretary	2011 – 2012	West Africa Union of Tax Institute (www.wauti.org)

Secretary	2014 – 2015	Nigerian Academy of Taxation Implementation Committee of CITN
Member- Covenant Capital Unit	2010 – date	Covenant Christian Center (Church), Lagos
Board Member- Covenant Capital Business School	2015 -date	Covenant Christian Center (Church), Lagos
Chairman: Framework Drafting Committee of Covenant Capital Business School	2015 – 2016	Covenant Christian Centre (Church), Lagos
Board Member	2015 -2017	Audit, Investigation & Forensic Accounting Faculty of ICAN
Member of Intergovernmental Relation of Committee	2012 – 2013	The Institute of Chartered Accountants of Nigeria (ICAN)
Member- Mutual Agreement with Tertiary Institutions Implementation and Monitoring Committee-	2014 – 2015 2015 – 2016	The Institute of Chartered Accountants of Nigeria (ICAN)
Member- Consultants & Training Committee	2012 – date	ICAN Mainland & District Society
Member Presidential Visitation Committee & Editorial Committee	2012 – 2018	ICAN Mainland & District Society

Vice President II	2019 - date	Chartered Accountants' Cooperative Multipurpose Society Limited
Treasurer	2014 – 2018	
Pioneer General Secretary	2012 – 2014	
Membership Mobilization Director for Africa	2013 – 2014	The International Institute of Certified Forensic Investigation Professional Inc (IICFIP)
Membership Mobilization & Publicity Director for Nigeria	2014	The International Institute of Certified Forensic Investigation Professional Inc (IICFIP)
Chairman- Nigeria Board	2015 – 2019	The International Institute of Certified Forensic Investigation Professional Inc (IICFIP)
Vice Chairman- Nigeria Board	2014 – 2015	
Founder & General Secretary	2009 – date	ICAN Professional Online Forum
Founder & Moderator	2009 – date	CITN Professional Online Forum
Founder & Moderator	2017 – date	OGE Business, Forensics & Taxation Professional Forum
General Secretary	2013 – 2017	Chartered Accountants Cooperative Multipurpose Society Limited (CA CMS Ltd)
Member, Board of Regents	2017 – date	Saint Monica University

7.0 My Contributions to Lead City University, Ibadan

Within the little time I have joined Lead City University, I have contributed immensely in various capacities as highlighted below:

8.1 At the Department of Management & Accounting

8.1.1 Administrative Positions

1. Chairman, PG Seminar & Thesis Clearing House Committee 2021.
2. Chairman, PG Seminar & MPhil Conversion Examination Policy Drafting Committee 2021.
3. Departmental Postgraduate Coordinator 2021 – Date..
4. Associate Professor of Accounting & Finance (Adjunct) 2018 – 2020.

8.1.2 Teaching and Thesis Supervision

I taught and I am still teaching various courses at both undergraduate and postgraduate levels, including the supervision of about ten MSc and five Ph.D. Theses.

9.0 My Contributions to other Higher Institutions

I have lectured and supervised students at all levels in the following Universities and Institutions:

1. Coal City University, Enugu
2020 - Date (Visiting Professor in the Dept. of Management Sciences)
2. Igbinedion University, Okada, Benin
2019 - 2021 (Adjunct Professor of Accounting)
3. Nasarawa State University, Keffi 2018 - 2021
(Departments of Taxation, Banking & Finance and Accounting)
4. McPherson University, Nigeria (Part-time)
2018 - 2018 Babcock University, Nigeria
(Adjunct) 2017- 2018

5. South western University, Nigeria (Part-time) 2017-2018
6. Ajayi Crowther University, Nigeria (Part-time) 2017-2018
7. Charisma University, Turks & Caicos Island, West Indies, UK.
(Professor of Forensic Accounting & Finance)
2015 -2020.
8. Moshood Abiola Polytechnic, Abeokuta, Ogun State
2015-2018.
9. Saint Monica University, Cameroon
(Professor of Forensic Accounting&Finance)
2012 – 2018.

10. Lead Conference Papers and Convocation Lecture

I have presented Lead Conference Papers and Convocation Lecture as follows:

1. Management, Sustainable Development, Security And Supply Chain Transformation In The 21st Century: Being a Lead Paper presented at the 2nd International Conference of Management Sciences, organized by the Faculty of Management Sciences, Kaduna State University, Kaduna on February 23-25, 2021.
2. Covid 19: Challenges And Opportunities For Human And National Development: Being Conference Lead Paper presented (Virtually) at the Faculty of Financial Studies Osun State Polytechnic, Iree 24th National Virtual Conference on 26th -28th January 2021.
3. Forensic Accounting And The War Against Corruption In Nigeria: ANexus: Being an Alumni Convocation Lecture Presented at the 6th Convocation Ceremony of Osun State College of Technology, Esa-Oke, Osun State. Held at the College Multipurpose Hall on October 10, 2019.
4. Building Trust In A Connected Certified Fraud Examiners' World: Resolving Ethical Issues. Being Lecture delivered by Prof. Godwin Emmanuel Oyedokun, CFE, FFAR, at the 13th

Annual ACFE Africa Conference & Exhibition:Virtual Edition held on 14-18 September 2020.

5. Any Justification For Creative Accounting: Where Are Fraud, Examiners: Being paper presented at the 11th Annual ACFE Africa Fraud Conference held at Sandton, Johannesburg, South Africa October 15-17, 2018.
6. Managing The Risk of Fraud Investigation: From Investigation Room To Court Room. Being a paper delivered, at the 7th Annual ACFE Africa Conference & Exhibition, held at Convention Centre Sandton, Johannesburg South Africa on October 6 - 8, 2014.
7. Understanding Financial Statement Fraud: Forensic Accounting Perspective. Being a paper presented at 6th Annual Acfe Africa Conference & Exhibition 15th Anniversary of the ACFE South African Chapter at Sandton International Convention Centre, Johannesburg South Africa on 14 - 16 October 2013.

11.0 My Contributions to the Religion

Since my tender age, I have served and I am still serving in the church of God as follows:

1. Member of Choir at The Apostolic Church, Idi-Ose Ibadan (1983-1995).
2. Members of the Christ Apostolic Church, Esa-Oke Osun State (1995- 2001).
3. Member of Dramar Unit at Winners Chapel, Dutse, Jigawa State (2004-2005).
4. An Evangelist and Later as a Pastor at Terbanacle of Prayer Church, Idi-Ose Ibadan.
5. Member of Covenant Christain Church (New The Covenant Nation), Yaba Lagos 2007-date).

12.0 My Contributions to my Communities

I am a grassroots person with all senses of responsibilities:

1. I have contributed to the development of mankind by helping people to grow and in the time of need. I have a steady supply of water in all communities I have lived in (Akute, Lagos, Ibadan, Keffi and Ibadan).
2. A Titled Chief, the Otun Mayegun of Apomu Owu Kingdom since the year 2013.
3. I have also contributed to community projects in all places I have lived.
4. Mentored and still mentoring cumulatively about 5000 students to be Professional and academics of repute.
5. Sponsored many to school at various levels.
6. I have taught at all level of education both in Nigeria and overseas.
7. Sponsored professional and academic activities in various institutions.
8. I have Published over 17 academic and professional book for extension of the frontier of knowledge.
9. I donated copies of my various books/publications to students, professionals, many professional associations, and Institutions of Higher learning among which few are listed below:
 - a. Lead City University Ibadan 90 copies of my various books.
 - b. Olabisi Onabanjo University 90 copies of my various books.
 - c. Department of Banking & Finance OOU 30 copies of my various books.
 - d. Osun State College of Technology Esa Oke 238 copies of my various books.
 - e. Igbinedion University, Okada 30 copies of my various books.
 - f. University of Ibadan 65 copies of my various books.

- g. Atiba University Oyo 67 copies of my various books.
- h. Kola Daisi University Ibadan 67 copies of my various books.
- i. Ajayi Crowther University, Oyo 67 copies of my various books.
- j. Air force Institute of Technology Kaduna 32 copies of my various books.
- k. Abia State University, Uturu 68 32 copies of my various books.
- l. Chartered Institute of Taxation of Nigeria 106 copies of my various books.
- m. Udo Udoma & Belo-Osagie LP 3 copies of my various books.
- n. Department of Accounting Babcock University.
- o. Department of Taxation, Fed Polytechnic, Ilaro.

13.0 Awards and Distinctions

Mr. Vice Chancellor Sir, highlighted below are some of my major awards and distinctions received overtime in recognition of my various activities with society:

1. Patron, Justice Chambers, Law Faculty, Lead City University, Ibadan, December 2020.
2. Kwame Nkrumah Exemplary Pan-Africa Leadership Distinguished Honor as "Icon of the Nation Building and Societal Transformation in Africa" by the West Africa Students Union Parliament, the Umbrella body of Students' Unions in West Africa Region May 8, 2019.
3. Award of Professionalism: By Unicaribbean Business School June 23, 2018.
4. Award of Excellence by the Students' Union Government of Osun State College of Technology, Esa-Oke, Nigeria July 20, 2018.
5. Leadership Ambassador: By International Summit of Leaders Nov. 18, 2017.

6. Award of Excellence by the Nigeria University Accounting Students' Association (NUASA) of Obafemi Awolowo University Chapter February 27, 2017.
7. Award of Honor by Joint Mind Club, Mosood Abiola Polytechnic Chapter March 15, 2017.
8. Award of Excellence by IICFIP August 11, 2016.
9. Award of Service by Alumni Association of Osun State College of Technology May 21, 2016.
10. Special recognition and installations as a Patron of the Nigeria University Accounting Students' Association (NUASA), of Obafemi Awolowo University Chapter
11. Special recognition and installation as a Patron of the Nigeria University Accounting Students' Association (NUASA) University of Ilorin Chapter.
12. Meritorious award of service by the Students' Union Government of Osun State College of Technology October 5, 2013.
13. A titled Chief (Otun Mayegun of Apomu Land of Owu Kingdom) November 2013.

14. Conclusion

It is no more news that technology has taken over the world's operations and researchers are working every day in strengthening the digital world by the introduction of various technologies to bring efficiency and perfection towards the delivery of any function.

A digital asset is an item or equipment that exists in a digital format and comes with the right to use. A digital asset is something that has value and can be owned, but has no physical presence as noted by Spacey (2017). Storing our digital assets such as documents, audible contents, and other relevant digital data on digital appliances such as personal computers, portable media players, flash drives, or memory cards and well protected is very essential

for security and other beneficial reasons and digital asset management system must be ensured.

From the other angle, artificial intelligence technology is another way of growing our digital world as it has been defined as the science and engineering of making intelligent machines and also as a branch of computer science which deals with the study and design of intelligent agents that perceives its environment and takes actions which maximize its chances of success. Human thinking simulation can be carried out in two ways. First, structural simulation can imitate the structural mechanism of the human brain and create a "brain-like" machine. Therefore the essence of AI is the ability to hold two different ideas in mind at the same time and remain the ability to function. The ultimate hypothetical goal is achieving super-intelligence (ASI) which is far surpassing that of the brightest and most gifted human minds. The beauty of the AI expert system is that it handles the situation as an expert and gives a performance.

There are so many benefits that AI possesses amongst is the ability to handle the mechanical type of repetitive tasks of experts, so that experts can well concentrate on their unique skills in a given domain. AI expertise is usually cheaper compared to human expertise; they are compatible with many managers' decision styles and also improve the productivity of the industry. Equally, there are cons of AI, but the pros overweigh the cons.

Moving further in technology advancement in growing our digital world in Nigeria is the introduction of blockchain technology. As espoused by Chaum (1983), long before the introduction of the blockchain, digital cash had been conceptualized in a setting with a central server trusted to prevent double-spending. Blockchain does not incur transaction costs. It is a simple but original way to transfer information in a fully automated and secure way. The core concepts at the heart of blockchain technology as well as some of the most significant features of public decentralized ledger

platforms have been exposed. After showing why the blockchain is a foundational and disruptive technology, with the potential to revolutionize the nature of the interface between economic agents, a non-exhaustive list of existing applications of blockchain technology has been presented. There exists a growing excitement around Blockchain and its potential to transform the tax system. It could have a significant impact on tax, the way people pay tax, and tax administrations collect revenue. It creates a system where tax payments can be integrated within the business operations and become a by-product of each transaction. The technical limitations of blockchains must be considered. However, the fact remains that the use cases for which blockchains are paving the way will be deployed regardless, whether with blockchain technology or with an alternative. The key challenge for all players, irrespective of their industry, will be to identify the use case that will be of most benefit to them and to explore others if their first choice proves unsuccessful.

Another technological tool that is imperative in the business world globally is FinTech also known as Financial Technology. It is a Multi-disciplinary concept that comprises and combines Technology Management and Innovation Management. The financial sector is of significant relevance to the sustainable growth and development of most world economies. Fintech introduction has brought about so many impacts in the business world such as the provision of an electronic payment system which is in the form of cashless payments, investment advice, asset management consultation, insurance service, customer supports, and management decision makings and provision of many new financing opportunities outside the traditional systems to mention few.

Adopting these technological tools in our operational system in Nigeria will assist all concerned sectors across the country and in turn improve our economy.

Emphasizing growing our digital world in Nigeria, forensic and tax accounting perspectives are essential to be considered in moving accounting practices to the next level of optimization, efficiency, and accuracy. Forensic Accounting gives an accounting analysis that is suitable to the court which gives the basis for discussion, debate, and ultimately dispute resolution (Zysman, 2004).

Forensic accounting focuses on both financial proof of transactions and reporting which is contained within an accounting system and the legal framework which allows such proof to be suitable for establishing accountability and valuation (Dada 2013). The importance of forensic accounting in financial accounting, economics analysis, fiscal and criminal law, a psychological, administrative, and investigative dispensation cannot be overstated.

Application of forensic standards possibility to use the reports in proof of Law in courts or tribunals, investigation of frauds, preparation and submission of expert reports, legal disputes and or arbitration, etc require updated ways of practicing. A capable Forensic Accountant should have the following characteristics: curiosity, persistence, creativity, discretion, organization, confidence, and sound professional judgment. Having these entire in place with the adoption of the right technology will bring the beauty and purposes of their functions to the world. The need for internal controls in the exercise of good corporate governance cannot be overemphasized as one aspect of these controls is financial oversight. Tax accounting wise, over time tax has been regarded as a tool that enhances the sustainable growth of most emerging economies. Taxation is one of the viable sources of revenue generation to provide vital services for the generality of people living in a particular geographical area in terms of infrastructural amenities. The importance of taxation as a central tool for revenue generation which in turn fosters economic growth and development depends on a proper tax system. In most emerging economies of the world, unqualified tax personnel and

fraudulent activities of tax collectors pose great challenges to revenue generation as fraudulent tax collectors forge and divert government revenue into a personal purse. This has led to their introduction of technology in the operations to ensure taxpayers correctly pay as expected and the taxes paid and judiciously used. In the US, the adoption of technology for their VAT system has recorded great success in their revenue generation in that regard.

Therefore, to ***Grow Our Digital World In Nigeria***, to experience a desirable economic growth and development which is referred to as an increase in aggregate production in an economy that might not be adequate for aggregate gains in production correlate with increased average marginal productivity. Any economies not efficient at meeting up the economic variables and appropriate indicators would therefore be regarded as less developed economies (LD). It is on this note that Nigeria should embrace the advancement in technology in all sectors as applicable towards the development of the nation.

15. Recommendations

The following are, therefore, recommended to grow our digital world considering forensic and tax accounting perspectives:

15.1 For the Government

1. The government should put in place a system that will support technology adoption and integration.
2. More financial support should be focused on the implementation of Tax system technology.
3. Government should ensure policies are made in a way that will favor technology intervention to improve our economies.
4. Government should embrace technology innovations by implementing blockchain solutions for tax compliance.
5. Government should do much to leverage information technology to deploy e-government services.

6. Government should also strategize and implement approaches that can be taken to accelerate innovation and the transition of innovative information technologies from the laboratory to operational government systems.
7. Government can also follow the private sector in designing and implementing IT-based services. In the area where government requirements differ from those in the commercial world, the government will need to act on its role as a "demand leader."
8. E-government innovation will require addressing a broad array of issues; including organization and policy as well as engineering practice and technology research and development, and each of these should be duly considered by the government.

15.2 To the Practitioners

1. Tax practitioners are advised to step up their mode of operations by matching up with the advancement in technology to carry out their functions.
2. Accountants should seize the opportunity that artificial intelligence offers to improve their efficiency, provide more information, and provide greater value to companies. They should maintain a high level of confidentiality and integrity in scrutinizing and reporting the company's financial records.
3. Forensic Accountants should be open to considering all alternatives, scrutinize the fine details, and at the same time see the big picture.
4. Forensic Accountants should endeavor to listen effectively and communicate clearly and concisely when discharging their duties.

15.3 To Organisations and Business Owners

1. They should embrace digital operations and do less manual and time taking options
2. Take all the advantages of the technology in developing their businesses
3. Engage experts that can handle the use of any adopted technology perfectly
4. They should consider the technology that provides full value and the system links to technologies that deliver assets in real-time.

15.4 To Educational Institutions

1. Adequate professional development and training should be implemented to aid technology operations
2. The Ministry of Education should include expanding professional development in technology as one of their policy recommendations.
3. Teachers of today should increase their confidence in using classroom technology, operating software, and searching the internet, given that technology is constantly changing, it is more important than ever that teachers stay up-to-date with their technological expertise.
4. Both private and public institutions should put in place technology that will improve learning and teaching in various schools as this will curb time-wasting and inability to continue academic processes during interruptions such as the case of the Covid-19 pandemic etc
5. To realize effective technology integration, school administrators should seek assistance to identify and provide uninterrupted educational services.

It is believed that if all these recommendations are well observed by all concerned, our digital world and economy will experience tremendous growth and development.

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