

CURRICULUM VITAE

KIABEL, BARIYIMA DAVID

B.sc (Accountancy); MBA (Accountancy); PhD Accountancy); FCTI, CPA; CAN, MNIM; MIOE.
(Professor of Accounting)

Department of Accountancy, Faculty of Management Sciences

P.O. BOX 5080 Rivers State University of Science and Technology, Port Harcourt, Nigeria.

Sex: Male
Date of Birth: 3rd August, 1964
Place of Birth: Lewe, Gokana, Rivers State, Nigeria
Home Town: Lewe
Nationality: Nigerian
State of Origin: Rivers
Local Government Area: Gokana
Religion: Christianity
Residential Address: 22, Amen Close, Off Road 24,
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Port Harcourt.
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Educational And Qualification

Qualification	Date	Institution
First School Leaving Certificate	1971-1976	State School, Lewe, Gokana L.G.A
West African School Certificate	1977-1982	Birabi Memorial Grammar School, Bori, Ogoni.
B.Sc. (Accountancy) (2 nd Class Upper Division) Title of Project: Employment of Audit Staff by Client Organizations: Its Effects on The Auditors' Independence – A Survey of Accounting Firms in Port Harcourt.	1984-1988	Rivers State University of Science and Technology, Port Harcourt.

MBA (Accountancy) 1991 – 1995 Rivers State University of Science and Technology, Port Harcourt
Title of Dissertation: Application of Systems-Based Audit By Accounting Firms in Nigeria.

PhD (Accountancy) 2003 – 2007 Rivers State University of Science and Technology, Port Harcourt.
Thesis: Accounting Control Practices and Financial Performance of Government-owned Companies: Evidence from Rivers State-Owned Companies.
Supervisors: Dr. J.J.M Braide, Prof. B.A. Fubara, Prof. A.I. Ahiauzu.

Professional Qualifications

Associate (ACTI). Chartered Institute of Taxation of Nigeria (CITN), 1999

Fellow (FCTI). Chartered Institute of Taxation of Nigeria (CITN), 2005

Associate (CPA). Institute of Certified Public Accountants of Nigeria (ICPAN), 2001

Member (MNIM). Nigeria Institute of Management (Chartered) (NIM), 2004

Associate (CAN). Association of National Accountants of Nigeria (ANAN), 2015.

Member (MIoE). Institute of Entrepreneurs, Nigeria ((IoE), 2016

Employment History

January, 1983 – September, 1984	Technical Operator. Engineering Division, Nigerian Television Authority, Port Harcourt
September, 1988 – August, 1989	Senior Accounts And Mathematics Teacher, Offa Grammar School, P.M.B 402, Offa, Kwara State (NYSC Primary Assignment).
December, 1989- March, 1990	Trainee Accountant, Allwell Brown & Co. (Chartered Accountants), 73 Ikwerre Road, Port Harcourt.
March, 1990 – November, 1990	Internal Auditor II, Internal Audit Unit, V.C's Office, Rivers State University of Science and Technology, P.M.B 5080, Port Harcourt
November, 1990 – May, 1995	Graduate Assistant, Department of Accountancy, Rivers State University of Science and Technology, P.M.B 5080, Port Harcourt.
May, 1995 – September, 1997	Assistant Lecturer, Department of Accountancy, Rivers State University of Science and Technology, P.M.B 5080, Port Harcourt.
May, 1995 – September, 1997	Assistant Lecturer, Department of Accountancy, Rivers State University of Science and Technology, P.M.B 5080, Port Harcourt.
October, 1997-September, 2000	Lecturer II, Department of Accountancy, Rivers State University of Science and Technology, P.M.B 5080, Port Harcourt.

October, 2000 – September 2003	Lecturer I , Department of Accountancy, Rivers State University of Science and Technology, P.M.B 5080, Port Harcourt.
October, 2003 – Sept 2010	Senior Lecturer , Department of Accountancy, Rivers State University of Science and Technology, P.M.B 5080, Port Harcourt.
October, 2008 – January 2015	Adjunct Lecturer in Accounting , Department of Accounting Faculty of Management Sciences, University of Port Harcourt, Choba, Port Harcourt.
October, 2010 –August 2015	Reader in Accountancy , Department of Accountancy, Rivers State University of Science and Technology, P.M.B 5080, Port Harcourt.
2012/2013 – 2014/2015	External Examiner: B.A.Ed. Programme, Department of Accounting, Ignatius Ajuru University of Education, Rumuolumeni, Port Harcourt
From 26 th August, 2015	Professor of Accounting , Department of Accountancy, Faculty of Management Sciences, Rivers State University of Science and Technology, Port Harcourt.
2016/2017 Academic Session	External Examiner for Higher Degree Examination (Accounting Programme) Michael Okpara University of Agriculture, Umudike, Abia State.
2018/2019 Session- Date	External Examiner , PhD; DBA; MBA; MSc Programmes in Accounting; Department of Accounting; Faculty of Management Sciences, University of Port Harcourt.

University Administration

1994 – 1998	Examination Officer , Department of Accountancy, Rivers State University of Science and Technology, Port Harcourt
1998 – 2001	Co-Ordinator , Part Time Accountancy Programme, Faculty of Management Sciences.
2001 – 2005	Faculty Examination Officer , Faculty of Management Sciences, Rivers State University of Science and Technology, Port Harcourt.
2006 – 2007	Ag. Head , Department of Accountancy, Faculty of Management Sciences.
2007 – 2008	Department Post-Graduate Programmes Co-Ordinator ,

Department of Accountancy, Faculty of Management Sciences.

2008 – 2011	Ag. Head , Department of Accountancy, Faculty of Management Sciences.
1998 – 2000	Member , Faculty Examination Malpractice Committee, Faculty of Management Sciences.
1995- Date	Member , Board of the Faculty of Management Sciences
Appointed October 2001	Member , University Committee on Space Science and Technology
Appointed April 2007	Member , Ad-Hoc Committee on the proposal for the transformation of Nkpolu/RSUST Community Bank
2006 -2011	Member , Appraisal Panel for Academic Staff, Faculty of Management Sciences.
2006- 2020	Member , Appraisal Panel (Senior and Junior Non-Academic Staff) Bursary Department, Rivers State University of Science and Technology, Port Harcourt.
2007 – Date	Member , Post Graduate Committee, Faculty of Management Sciences.
2008 – 2011 (Feb)	Chairman , Departmental Post-Graduate Committee, Department of Accountancy, Faculty of Management Sciences.
2011 (Feb) – Date	Member , Departmental Post-Graduate Committee, Department of Accountancy, Faculty of Management Sciences.
2006 – 2011(Feb)	Member , Dean’s Advisory Committee, Faculty of Management Sciences.
2001 -2005	Member , Faculty CCE Results Committee, Faculty of Management Sciences.
2007/2008 Session 2008 – 2016 (Feb)	Chairman , Quality Assurance Committee, Faculty of Management Sciences. Member , Senate Business Committee, Rivers State University of Science and Technology, Port Harcourt.
2011(Mar) - 2016 (Feb)	Faculty Representative in Senate , Faculty of Management Sciences.
2014(Dec.) – 2015 (Nov.)	Chairman , Faculty NUC Accreditation Committee, Faculty of Management Sciences.
2016 (Feb) – Date	Director , Entrepreneurship Development Centre, Rivers State University of Science and Technology Port Harcourt.
2016 (Feb) – Date	Member , Senate lectures Committee, Rivers State University of Science and Technology, Port Harcourt.

2016 (April – May)	Member , Joint Council / Senate Selection Committee for the appointment Of a Bursar, Rivers State University of Science and Technology, Port Harcourt.
2016 (July)	Member , Committee on the separation of functions of physical planning unit and the Department of Estate, Works and Transport.
2017 (Aug – Sept)	Chairman , Investigative panel on alleged ghost names in the University Nominal roll.
2018 (Feb.)	Chairman , Senate Adhoc Committee on the implementation of the Recommendation of the University delegation to Kenya.
2020 (Jan) – Date	Member , Joint Council / Senate Committee for the appointment of Principal Officers of the University.
Jan 2021 – Date	Member , Strategic Development Plan Committee and Chairman Subcommittee on Funding / Investment, Infrastructure and Security.

Previous Leadership Positions Held

1980 - 1981	Editor , Current Affairs Society, Birabi Memorial Grammar School, Bori, Rivers State.
1980 – 1982	President , Literary and Debating Society, Birabi Memorial Grammar School, Bori, Rivers State.
1981 – 1982	Senior Prefect , Birabi Memorial Grammar School, Bori, Rivers State.
1887 -1988	Associate Editor , Student Accountant Journal, Department of Accountancy, Rivers State University of Science and Technology, Port Harcourt.

Community Service

- **President**, Men Alive Ministry, Winning Life Global Church, 36 Etitinwo Street, Elekahia, Port Harcourt (2009 -2012)
- **Member**, Lewe Community Development Union.
- **Patron**, Lewe Students Union.

Professional Experience in Industry and Non-Teaching/Research Institution

1989 – 1990	Trainee Accountant , Allwell Brown & Co. (Chartered Accountants)
1990 (March-Nov.)	Internal Auditor II , Rivers State University of Science and technology, Port Harcourt.

2008 – 2015	Resource Person , International Centre for Management Research and Training (CIMRAT).
2009 – 2015 (Feb)	Director , Nkpolu/RSUST Microfinance Bank (Nig.) Ltd.
2010 – 2015 (Feb)	Chairman , Audit Committee, Board of Nkpolu/RSUST Microfinance Bank (Nig.) Ltd.

Editorship of Reputable Journals

2010 – 2012	Editor , Journal of Accounting Sciences, Oxford Mosaic Publications, Oxfordshire, England.
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Research Interest

Taxation and Accounting Control Systems.

Publications

(A) Articles in Refereed Journals (Foreign)

1. **Kiabel, B.D.** (2003) corporate tax incentives in Nigeria. *The Asian Economic Review Journal of the Indian Institute of Economics*, 45(1), 60 – 70.
2. **Kiabel B.D.** & Nwokah, N.G. (2009) Curbing tax evasion and avoidance and avoidance in personal Income tax administration: A study of the south-south states of Nigeria. *European Journal of Economics, Finance and Administrative Sciences* (15), 51-61.
3. **Kiabel, B.D** & Nwokah, N.G (2009) Boosting revenue generation by state governments in Nigeria: The tax consultants option revisited. *European Journal of Social Sciences*. 8(4). 532-539.
4. **Kiabel, B.D.**, Ugoji, E.I. & Nwokah, N.G. (2009) Ethnography: A basis for conducting research in auditing and marketing information research. *European Journal of Scientific Research*. (4), 28-35.
5. Nwokah, N.G., **Kiabel, B.D.** & Briggs, A.E. (2009) Philosophical foundations and research relevance: Issues for marketing information research. *European Journal of Scientific Research*. 33(3), 429-437.
6. **Kiabel, B.D;** Agundu, P.U.C & Nnadi, M.A. (2011) Corporate budgetary control in Nigeria’s oil-driven economy: Survey of government-owned business investments. *European journal of Economics, Finance and Administrative Sciences*. (36), 93 -104.
7. Agundu, P.U.C & **Kiabel, B.D** (2010) Political maneuverability and product costing efficacy: Lessons from Rivers state government-owned companies in Nigeria: Survey findings. *Journal of Financial Management and Analysis*. 23,(1), 33-39.
8. Agundu, P.U.C; **Kiabel, B.D.** & Amah, C.O. (2012) Strategic holistic innovation: Quintessential boost to food and beverage business investments in Nigeria. *Interdisciplinary Studies Journal*. 1(4), 21 – 35.

9. Nwanyanwu, L.A. & **Kiabel, B.D.** (2021) Withholding tax and corporate financial performance: Evidence from the construction industry in Nigeria. *International Journal of Academic Research* 4(4), 151 – 159.
10. **Kiabel, B.D.**; Akenbor; C.O.; & Arowashegbe, A.O.(2010) Impact of activity-based-costing on cost-volume-profit analysis in managerial decisions of manufacturing companies. *International Journal of Management Science* 2(5), 100 -104.
11. **Kiabel B.D.** (2013) Internal auditing and performance of government enterprises: A Nigerian study. *Interdisciplinary Studies Journal*. 3(2), 51-71.
12. Nnadi, M.A; Tanna, A & **Kiabel, B.D** (2013) Multivariate analysis of factors affecting dividend policy of acquired European banks. *International scientific Journal*. 10(2), 86-95.
13. Nnadi, M; Wogboroma, N & **Kiabel, B.D.** (2013) Determinants of dividend policy: Evidence from listed firms in the African stock exchanges, *Panoeconomicus* (6), 725-741.
14. **Kiabel, B.D.**& Nwanyanwu, L.A. (2014) Some basic concepts of accounting: A critical appraisal. *Research Journal of Finance and Accounting*. 5(7), 197-204
15. **Kiabel, B.D.** & Akenbor, C.O. (2014) Tax planning and corporate governance in Nigerian banks. *European Journal of Business and Management*. 6(19), 235-343.
16. **Kiabel, B.D.** & Oyadonghan, J.K. (2013) The effect of motivation on tax compliance: A case of tax administration in Bayelsa State of Nigeria. *Journal of Economics and Sustainable Development*. 5(25), 137-146.
17. Akenbor, C.O. & **Kiabel, B.D.** (2014) Accounting estimates and credibility of financial statements in the hospitality industry in Nigeria. *Mustang Journal of accounting and finance* 5 (Fall), 98 – 107.
18. **Kiabel, B.D** & Oyadonghan, J.K (2015) Measuring corporate image and profitability from the perspective of comprehensive income and social reporting: survey findings of quoted companies in Nigeria. *International Journal of Economics, commerce and Management*. 111(3), 278 -291.
19. Peter T.G & **Kiabel B.D.** (2015) Tax Incentives and foreign direct investment in Nigeria. *Journal of Economics and Financial (IOSR JEF)* 6(5), 10 – 20.
20. **Kiabel, B. D.** & Nangih, E. (2018) Voluntary assets and income declaration scheme (VAIDS) and tax compliance in Nigeria: A survey *Journal of Accounting Information and Innovation*. 4(a).
21. **Kiabel, B. D.** & Nangih, E. (2018) Insecurity costs and profitability of construction companies in Nigeria's Niger Delta region. *Journal of Accounting, Finance and Investment*. 4(a); 21 – 33.
22. **Kiabel, B. D.** & Nangih, E. (2018) Influence of peace and effective community policing on performance of oil and gas companies in Nigeria. *Journal of Accounting and Finance Management*. 4(8).

(B) Articles In Refereed Journals (Nigeria)

23. **Kiabel, B.D.** (1998) Project financing in Nigeria tertiary Institutions *Journal of Technical and Science Education.* 7(1&2), 57-68.
24. **Kiabel, B.D.** (1999) Direct costing and external reporting *The Nigerian Accountant* 32(4), 62 – 64.
25. Ukpai, N.A. & **Kiabel, B.D.** (2001) Reliability and relevancy of systems – based audit in the Niger Delta region of Nigeria. *Journal of Niger Delta Research.*3(1), 45-54.
26. **Kiabel, B.D.** (2002) Planning for tax under the Nigerian tax system. *Journal of Technical and Science Education.* II (1&2), 23-35.
27. **Kiabel, B.D.** & Ukpai, N.A. (2002) Audit quality control measures in accounting practice in Nigeria. *Nigerian Business and Social Review.* 1(1) 163-173.
28. **Kiabel, B.D.** & Ukpai, N.A (2002) Application of systems-based audit by accounting firms in Nigeria. *International journal of Economic and Development Issues.* 2(2), 54-62.
29. **Kiabel B.D.**, Odoh, C. & Nwinee, B.F. (2003) The research process in the management Science: An accounting perspective. *Nigerian Journal of Management Science.* IV (2), 104-118.
30. **Kiabel, B.D.** (2003) Budgeting as a management tool for improving the effectiveness of an organization. *The Nigerian Journal of Research and Production.* 3(5), 55-60.
31. **Kiabel, B.D.** (2003) The development of accounting thought. *Nigerian Business and Social Review.* 2(1), 126-142.
32. **Kiabel, B.D.** (2004) Business income measurement in a period of changing prices. *The Enterprise.* 6(2), 58-64.
33. Obara, L.C., **Kiabel, B.D.** & Amangala, T.A.(2004) Sales Strategies of accounting firms in Nigeria. *Journal of Business Studies.* 11(2), 65-74.
34. **Kiabel, B.D.** & Odoh, C. (2004) Philosophical issues involved in the investigation and understanding of social phenomena in social and management sciences research: An illustration of hermeneutics in accounting practice. *Journal of Business Studies.*II(1), 70-95.
35. Agundu, P.U.C., Ukpai, N.A., Obara, L.C. & **Kiabel, B.D.** (2006) Stock valuation, translation exposure and corporate profitability of multinationals in Nigeria. *Journal of Research in National Development* 4920, 1-6.

36. **Kiabel, B.D** & Akenbor, C.O. (2008) Accounting errors and irregularities and internal control systems in the banking industry in Nigeria. *Journal of Strategic and Contemporary Management*. 1(1), 29-39.
37. Agundu, P.U.C; **Kiabel, B.D** & Agundu, V.P. (2008) Auditing and promotion of women-owned business enterprises in Rivers State. *Journal of African Contemporary Research*. 1(1), 108-115.
38. **Kiabel, B.D.** (2008) Ethics in public accounting: The Nigerian experience. *Journal of Business Studies*. VI(1) 96-102.
39. Odum, A.N, Ifurueze, M & **Kiabel, B.D.** (2015). The role of forensic accountants as an expert witness in court. *Journal of Global Accounting* 391), 75-85.
40. **Kiabel, B.D.** (2017). Avoidance devices in Nigeria's Personal Income Tax Act: A challenge to state revenue generation. *The Nigerian Accountant October/December*, 50(4):50-64.
41. **Kiabel, B.D.** & Nangih, E. & Oyedokun, G.E. (2018) Tax disincentive and business growth in Nigeria. *Journal of Taxation and Economic Development*, 17(1), 69 -111

Books of Reading

1. **Kiabel, B.D.** (2009) Accounting Control Practices and Corporate Performance: An Agenda for GOC Managers. In Jaja & T. A. Udenwa (eds.) Readings in Business, (pp.1-34). *Port Harcourt: Pearl Publishers*
2. **Kiabel, B.D.** & Ihendinihu, J.U (2010) Potency of Budgetary Control and Internal Auditing Practice: An x-ray of espoused and theory in use. In S.A. Jaja & T.A. Udenwa (eds). Readings in Business, (pp.41-80). *Port Harcourt: Pearl Publishers*.

Books

1. Ukpai, N.A. **Kiabel, B.D.**, & Obara, L.C. (1998) Financial Accounting 1. *Pen Paper Publishers*
2. **Kiabel, B.D.** (2001) Personal Income tax in Nigeria (4th edn). Springfield publishers Ltd.
3. **Kiabel, B.D.** & Nwikpasi, N.N (2001) Selected aspects of Nigerian. Taxes. Springfield Publishers Ltd.
4. **Kiabel, B.D.** (2009) Auditing theory and practice. Mgbaa Press.
5. **Kiabel, B.D.** (2011) Accounting principles. Mgbaa Press.
6. **Kiabel, B.D.** (2017) Accounting principles (Volume 1) Golden Gate Ltd.
7. **Kiabel, B.D.** (2018) Accounting principles (Volume 2) Neteode Publishing House.
8. **Kiabel, B.D.** (2020) Advanced research methodology in the management sciences. IS-jac International Company.

Supervision of Post Graduate (PhD) Thesis

S/N	Name of Candidate	Topic	Awarding Institution	Year of Graduation	Remarks
1.	AGWOR, ThankGod Chikordi (PG 2004/19481)	Internal Audit Function And Business Performance in Quoted Manufacturing Companies in Nigeria	Rivers State University of Science and Technology, Port Harcourt.	2010	Co-Supervisor
2.	IRONKWE, Ignatius Uwaoma (G2008/Ph.D/ACT/PT/3 3 5)	The Impact of Taxation on Corporate Finance Performance: A study of Quoted Agribusiness Companies in Nigeria (2004-2008)	University of Port Harcourt, Choba, Port Harcourt	2011	Lead Supervisor
3.	OGBONNA, Gabriel Nkwazema (G2008/Ph.D/ACT/PT/336)	Petroleum Income and the Nigerian Economy: 1970-2009	University of Port Harcourt, Choba, Port Harcourt.	2011	Co-Supervisor
4.	AYUWO, Felicia J. (G2008/PhD/ACT/PT/332)	Corporate Social Responsibility and Financial Performance: Evidence from the Energy Sector in Nigeria	University of Port Harcourt,	2011	Co-Supervisor
5.	MADUMERE. Ifeanyi (PG2004/19483)	Accounting Information Creditability and Corporate Financial Decisions	Rivers State University of Science and Technology, Port Harcourt.	2012	Co-Supervisor
6.	DAVID, Ala-Peters (G2008/PhD/ACT/FT/393)	Oil and Gas Accounting Methods: The Tax Implications for Nigerian Petroleum Companies	University of Port Harcourt, Choba	2013	Co-Supervisor
7.	NNAH, Godwin Nnam (PG.2008/8929)	Accounting Estimates and Financial Reporting Quality of Quoted Manufacturing Companies in Nigeria	Rivers State University	2017	Lead Supervisor
8.	IDONIOBOYE, Erekeosin Adokiye	Management Accounting Control and Performance of Manufacturing Firms in Rivers State	Rivers State University	2017	Lead Supervisor
9.	WILLIAMSON, Godwin Singto	Audit Committee Characteristics and Financial Reporting Quality of Listed Consumer Goods Manufacturing Firms in Nigeria	Rivers State University	2020	Lead Supervisor

10.	TONY-OBIOSA, Ruth Lesi	Audit Committee Diversity and Financial Reporting Quality of Listed Consumer Goods Manufacturing Companies in Nigeria	Rivers State University	2020	CO-Supervisor
11.	OKEOMA, Eunice Chinwe	Auditing Quality and Earnings Management Practices of Quoted Consumer Goods Manufacturing Companies in Nigeria	Rivers State University	2020	Lead Supervisor
12.	OVUNDA, Smith Adure	Federal Taxes and Economic Development in Nigeria	Rivers State University	2020	Co-Supervisor
13.	ZUKBEE, John Danebari	Corporate Audit Mechanisms and Financial Reporting Quality of Listed Consumer Goods Manufacturing Companies in Nigeria	Rivers State University	2020	Lead Supervisor
14.	AKPOMEDAYE, Onyinyechi Precious	Board Structure and Earnings Management of Listed Healthcare Companies in Nigeria	Rivers State University	2021	Lead Supervisor
15.	DOUYI, Alalibo	Forensic Audit and Financial Crime in Nigeria	Rivers State University	2021	Lead Supervisor
16.	IKONWA, Wori Uchechineke	Corporate Cashflow and Financial Performance of Food and Beverages Companies in Nigeria	Rivers State University	2021	Lead Supervisor

Conference Attended and Papers Read

1. **Kiabel, B.D.** (1997) Cashflow Statements and Basics of Working Capital Analysis Being The main text of a paper presented at the Workshop On “ Practical Accounting Techniques For Effective Corporate Performance” Organized By The Rivers State Ministry Of Budgeting And Economic Planning In Conjunction With “Horizon Concepts” For Directors And Chief Accountants Of Ministries In Port Harcourt. April 12th.
2. **Kiabel, B.D.** (2001) Tax Incentives As A Tool of Economic Development Being a Paper presented at the Mandatory Continuous Professional Education (MCPE) Programme of The Institute of Certificate Public Accountants of Nigeria (ICPAN), Port Harcourt District Held on July 12, 2001.
3. **Kiabel, B.D.** (2007) Taxation Of Employment Income Being the main text of the lecture delivered at the Executive Conversion Course Programme of the Institute of certified Public Accountants of Nigeria (ICPAN) Held Between October 5-31, 2007 at The Rivers State University of Science and Technology, Port Harcourt.
4. **Kiabel, B.D.** (2009) Managing Financial Records and Tax Matters. Being a paper delivered at a 5-day Pre-Retirement Workshop Organized by the International Centre For Management Research and Training (CIMRAT) for Staff of Nigerian Agip Oil Company Ltd.
5. National Workshop on Nigerian Corporate and Personal Income Tax Management held at the Yaba College of Technology Lagos, on 14th to 16th August 2001. (in Attendance).
6. 4th Annual Tax Conference of the Chartered Institute of Taxation of Nigeria held on 15th to 18th May 2002 at Abuja Sheraton Hotel and Towers, Abuja. (in Attendance)
7. 2002 Mandatory Professional Training Programme (MPTP) of The Chartered Institute of Taxation of Nigeria (CITN) held at the Integrated Cultural Centre, Abonnema Wharf Road, Port Harcourt on 24th and 25th July, 2002. (In Attendance)
8. National Seminar on monetization of Fringe Benefits In The Public Sector and The Report of The Study Group on The Review of the Nigerian Tax System held at the Integrated Cultural Centre, Abonnema Wharf Road, Port Harcourt September 10th, 2003. (In Attendance)
9. 11th Annual Tax Conference of the Chartered Institute of Taxation of Nigeria 6th to 9th May, 2009. (In Attendance).
10. **Kiabel, B.D.** (2016). Preparing and Communicating Internal Audit Reports. A paper presented at the Workshop for staff of the Internal Audit Unit, Rivers State University of Science and Technology, Port Harcourt 18th – 22nd January.
11. **Kiabel, B.D.** (2016). The Role of the Internal Auditor in Fraud Prevention and detection in University administration. A paper presented at the Workshop for Staff of the Internal Audit Unit, Rivers State University of Science and Technology 19th - 25th January

Referees

1. **Chief M.B. Zoranan**
Lewe- Gokana
Gokana L.G.A. Rivers State.
08037310266, 07057785380.

2. Prof. S.A. Jaja

Department of Management
Rivers State University of Science and Technology
P.M.B 5080, Nkpolu, Port Harcourt
0803301793

3. Prof. D.I. Hamilton

Department of Management
Rivers State University of Science and Technology
P.M.B. 5080, Nkpolu Port Harcourt
08033400553