



## Dr. Abdurrahman Adamu Pantamee

Assistant Professor

*Department of Accounting.....*

*College of Economics, Management and Information Systems*

*University of Nizwa, Sultanate of Oman*

Telephone: (+968)+96898942015

Extension: 996

eMail: a.pantamee@unizwa.edu.om

Office Location: 11H-15.....

Time at UoN: Since 2024

Marital Status: Married.....

### **Scientific IDs:**

[Google Scholar](#)

[Research Gate](#)

### **Academic Qualifications**

Doctor of Philosophy (PhD), University of Utara Malaysia, 2018, Tax Administration Reform Model for Revenue Generation in Nigeria.

Master of Science (M.Sc.), University Utara Malaysia, 2015, The Effect of Corporate Governance on Corporate Social Responsibility Disclosure in the Nigerian Petroleum Marketing Industry.

Bachelor of Science (B.Sc.), Bayero Univeristy Kano, 2011, Management information as a tool for decision making in Nigerian Manufacturing Industries.

## Teaching Activities

ACC1301, Principles of Accounting II, 2nd Sem. 2013

ACC3302, Management Accounting, 2nd Sem 2014

ACC4306, International Accounting, 2nd Se. 2014

ACC3206, Research Methods, 2nd Sem. 2014

ACC61104, Accounting Information System, 1st Sem. 2018

ACC61304, Auditing and Assurance, 1st Sem. 2018

ACC61104, Accounting Information System, 2nd Sem. 2019

ACC61004, Accounting for Non-Specialist, 2nd Sem. 2019

ACC61104, Accounting Information System, 1st Sem. 2020

ACC61004, Accounting for Non-Specialist, 1st Sem. 2020

ACC61104, Accounting Information System, 2nd Sem. 2021

ACC61404, Accountant in the Global Age, 2nd Sem. 2021

ACC61104, Accounting Information System, 1st Sem. 2022

ACC60104, Introduction to Accounting, 1st Sem. 2022

ACC 104, Ethical issues in Accounting , 2nd Sem. 2023

ACC 102, Introduction to Accounting & Financial Reporting II, 2nd Sem. 2023

ACC 101, Introduction to Accounting & Financial Reporting I, 1st Sem. 2022

MAF 833, Tax Management, 1st Sem. 2024

ACC 901, History of Accounting Thought, 1st Sem. 2024

ACC 808, Auditing Theory, 1st Sem. 2024

ACC 905, Advanced Management Theory, 1st Sem. 2024

ACC 805 , ACC 805 Accounting Research Method, 1st Sem. 2024

ACCT 402, Auditing, Spring 2024

ACCT 201 / 306, Financial Accounting II, Spring 2024

ACCT 208 / 401, Computerized Accounting, Spring 2024

ACCT 101, Introduction to Accounting , Spring 2024

## Research Activities

## **- Research Interests**

Accounting

Auditing

Taxation

Corporate Social Responsibilities

Environmental Social and Governance

Earnings Management

## **- Conference Presentations**

Tax administration and Revenue Generation Model, The 3rd Postgraduate Research Symposium on Accounting Studies,, Organized by School of Accountancy, College of Business, University Utara Malaysia., 23rdJan. 2016

A Modernize Tax Administration Model for Revenue Generation., International Soft Science Conference (ISSC'16) , held at the Adya Hotel, Langkawi, Kedah, Malaysia., 11th to 13th April 2016

Why do they pay so much tithes but evade taxes? Distrust of government versus faith in God in Nigeria, , UK Tax Research Network, 28th Annual Conference. University of Central Lancashire., Preston, UK, 10th September 2019

Correlating with Tax Administration Environment to Improve Tax Authority's Revenue Generation., IPN Conferences 2017 , held at Langkawi Seaview Hotel, Langkawi, kedah, Malaysia, 5th to 6th December 2017

Input-output model of tax administration., Sintok International Conference on Social Science and Management (SICONSEM 2017) , held at Adya Hotel, Langkawi, Kedah, Malaysia, 4th to 5th December 2017

## **- Conference Attendance**

UUM-CIMA Students' Conference 2013 on Empowering Leaders of Tomorrow, , Organized by Chartered Institute of Management Accountant (CIMA)., 14th December, 2013

Workshop on Leadership for Student Union leaders of Bayero University, Kano , Organized by Aminu Kano Centre for Democratic Research & Training Mambayya house, Kano, 10th September,2010

The 2nd Postgraduate Research Symposium on Accounting Studies, , Organized by School

of Accountancy, College of Business, University Utara Malaysia., 10th April, 2015

The 11th Symposium on Business Postgraduate Research, , Organized by Othman Yeop Abdullah, Graduate School of Business, University Utara Malaysia, 8th December, 2013

The 1st Postgraduate Research Symposium on Accounting Studies,, Organized by School of Accountancy, College of Business, University Utara Malaysia., 6th May, 2014

Industry Talk: Building Ethical Leaders, , Organized by Prof. Dr. Denise Schoenbachler, Dean College of Business Northern Illinois University USA., 2nd April, 2014

## **- Publications**

### **Article:**

1. 2024 [Audit Quality and Firm Specific Characteristics impact on Saudi Arabia manufacturing Firms values: Mediating Role of Earning Management.](#)
2. 2024 [Does International Financial Reporting Matter For Financial Reporting Quality of Listed Textile Companies In Saudi Arabia: Moderating Role of Corporate Governance.](#), International Journal of Economics and Finance Studies, Vol: 16 No: 01 Year: 2024, pp. 1-22.
3. 2024 [Delving into the Corporate Governance Labyrinth: Exploring the Impact of Mechanisms on Earnings Management Practices in Saudi Arabian Companies.](#), Scopus Q2, WOS, CiteFactor, EBSCO, Scopus Q2, WOS, CiteFactor, EBSCO.
4. 2022 [Extending UTAUT through moderating effects of trust – an insights from electronic tax filing adoption among micro-entrepreneurs in merchandising sector.](#), Int. J. Business Information Systems. Inderscience (Q3) ABS (AJG 1)
5. 2022 [Impact of Industry 4.0 Revolution and Leadership Support on the Operational Efficiency Management of the Manufacturing Industry in Asean Countries.](#), Polish Journal of Management Studies, Vol. 25. No.2 (2022) Doi: 10.17512/Pjms.2022.25.2.12. Scopus (Q3)
6. 2022 [The role of environmental social and governance in achieving sustainable development goals: vidence from ASEAN countries.](#)
7. 2022 [The role of Corporate social and environmental responsibilities in addressing sustainable development goals: Evidence from Malaysian Manufacturing firms.](#), International Journal of Energy Economics and Policy, (2022)12/(3),1-10. Scopus (Q2).
8. 2022 [Effects Of CEO Incentives and Corporate Social Responsibilities on Financial Performance.](#), Polish Journal of Management Studies, Vol. 25. No.2 (2022) Doi: 10.17512/Pjms.2022.25.2.01. Scopus (Q3)
9. 2021 [Effects of Digital Economy Involvement on Book-Tax Differences in Malaysia.](#),

Cogent Business and Management, Indexed in Scopus, & ABS (AJG 1) journal (Q2)

10. 2021 [The effect of Social and Regulatory forces on Voluntary Restatement of Earnings: Evidence from Nigerian Logistics Firms.](#), International Journal of Integrated Supply Management Inderscience (Q2) ABS (AJG 1)

11. 2021 [Measuring the association of environmental, corporate, financial, and social CSR: evidence from fuzzy TOPSIS nexus in emerging economies.](#), Environmental Science and Pollution Research. SSCI, impact facto 5.06, WOS Q2, Scopus Q1

12. 2021 [Nexus between Financial Innovation and Bankruptcy: Evidence from Information, Communication and Technology \(ICT\) Sector.](#), The Singapore Economic Review. ABDC-B, ACI, Ebsco, Scopus (Q3), SSCI, impact factor, WOS Q3

13. 2020 [Moderating Effects of Ownership Concentration on Relationship between Firm Characteristics And Dividend Policy: Evidence from Public Companies of Malaysia.](#), Published in International Journal of Advanced Science and Technology. 29, No. 9s, (2020), pp. 338-353. Indexed by Scopus

14. 2020 [Corporate Governance and Earnings Management: Evidence from Listed Malaysian Firms.](#), Published in Journal of Critical Reviews. Vol. 7, Issue 2, (2020), pp. 90-96. Indexed by Scopus

15. 2020 [Corporate Governance and Firm Performance: Evidence from Listed Malaysian Firms.](#), Published in INTERNATIONAL JOURNAL OF PSYCHOSOCIAL REHABILITATION, Vol. 24, Issue 02, (2020), pp. 3668-3678. Indexed by Scopus

16. 2020 [The Role of Human Resource Management Practices on Palm Oil Firm's Performance in Malaysia with Mediating Role of Organizational Learning Capabilities and Moderating Role of Organizational Support.](#), iRASD Journal of Management. Vol. 2, issue 1, (2020), Pp 22 – 33

17. 2020 [Firm Ownership and Enterprise Risk Management: Evidence from a Developing Country.](#), Published in International Journal of Psychosocial Rehabilitation, Vol. 24, Issue 02, (2020), pp. 3679-3689. Indexed by Scopus

18. 2020 [The Nexus between Tax Revenue and Government Expenditure in Nigeria: Evidence from Toda -Yamamoto Causality Test.](#), Published in International Journal of Innovation, Creativity and Change, Vol. 11, Issue 1, (2020), pp. 458-472. Indexed by Scopus

19. 2020 [Internal Audit & Enterprise Risk Management.](#), Published in International Journal of Advanced Science and Technology, Vol. 29, No. 9s, (2020), pp. 401-409. Indexed by Scopus

20. 2020 [Blockchain Technology: Implications for Accountants. Published in](#), International Journal of Innovation, Creativity and Change, Vol. 10, Issue 11, (2020), pp. 101-117.  
Indexed by Scopus
21. 2020 [Corporate Governance and Earnings Management: Evidence from Listed Non-Financial Firms. Polish](#), Journal of Management Studies. Indexed in Scopus, Web of Sciences (Q3)
22. 2018 [Effect of Board Size and Board Composition on Firm Performance in Nigerian Petroleum Industry.](#), Published in Journal of Advanced Research in Social Behavioral Sciences, Vol 10, Issue 2 (2018), Pp 131-143. ISSN 2462-1951
23. 2017 [Correlating with Tax Administration Environment to Improve Tax Authority's Revenue Generation.](#), Published in International Journal of Business Management, Vol 1, Issue 2 (2017), Pp 117-124. ISSN 2590-3721 (Online)
24. 2017 [Performance-Governance Tax Administration Reform Model as an Instrument for Tax Revenue Generation in Nigeria.](#), Published in International Journal of Innovative Research & Development, Vol 6, Issue 3 (2017), Pp 78-82. ISSN 2278-0211 (Online)
25. 2016 [A Modernize Tax Administration Model for Revenue Generation.](#), Published in International Journal of Economics and Financial Issues, Vol 6, Special Issue (S7) (2016), Pp 192-196. ISSN 2146-4138 (Online), Indexed by ABDC-C, Scopus
26. 2015 [Tax Evasion and Nigerian Tax System: An overview.](#), Published in Research Journal of Finance and Accounting, Vol 6, No. 8, (2015), Pp 201-211. ISSN 2222-2847 (Online).

## Faculty Administrative Experience

2024 - Present: Convener / Department Secretary - University of Nizwa

*Taken and preparing minutes of meetings.*

2022 - 2023: Overseer/Acting Head of Department - Department of Business Administration, Pen Resource University

*Supervising staffs and students of the department*

2022 - 2023: Head of Department (HOD) - Department of Accounting, Pen Resource University

*Supervising staffs and students of the department*

2015 - 2015: Discussant - Department of Accounting, Federal University of Kashere

*Paper discussant*

2014 - 2014: Level coordinator - Department of Accounting, Pen Resource University

*Mentoring and guiding students on course registration*

2012 - 2013: Level coordinator - Dept. of Acct & Bus. Admin., Federal University of Kashere  
*Mentoring and guiding students on course registration*

## **Community Services**

03/2022- 08/2022: Member: School of Accounting & Finance, Webinar Committee (Bloomberg).

2023-2023: Member: Senate Business Committee (SBC)

2022-2023: HOD: Accounting and Finance

2021: Member: School of Accounting & Finance, Webinar Committee (Ethics and Corporate Governance).

2019-2021: Member: Accounting & Fintech programme development

2011-2012: Cadet Marshal: Nysc/Road Safety Club, CD group

2009-2010: Assistant Librarian: Nigerian Universities Accounting Union Association (NUASA), Bayero University, Chapter

2008-2009: Social Director: Gombe State Students Association, Bayero University, Kano Chapter.

2001-2004: Auditor II: Press Club, GASS Gombe

1992-1998: Member, Junior Engineers & Technician club: Pantami Primary School, Gombe

## **Membership in Professional Bodies**

2012-2024: Institute of Chartered Accountant of Nigeria (ICAN)

Ref.: <https://www.unizwa.edu.om/staff/cemis/a.pantamee>