

Promoting Transparency & Accountability for Sustainable Democracy in Nigeria

ThankGod. C. Agwor
Department of Accountancy, Faculty of Management Sciences,
Rivers State University of Science and Technology, Port Harcourt, Nigeria.
*E-mail: tagwor@yahoo.com

Abstract

Accountability and transparency constitute the panacea for sustainable democracy in forward looking nations of the world. This paper therefore, outlines possible causes of corruption, their economic impact and general effect on the socio-political well being of the Nigerian citizenry. It further discusses the sensitive issues of foreign debt, the apparently very laudable programmes without benefits (due to non-transparent modes of implementation), oil revenues, and delayed auditing of petroleum proceeds. It also addresses the anti-corruption machineries of government and some of the notable achievements recorded. The way forward is expected to, among others, address the Niger Delta question, with particular regard to the prolonged issues of youth restiveness, abject poverty, deprivation/marginalization, unemployment and the resultant most devastating dimension of disruption of oil exploration and exploitation activities.

Keywords: Transparency, Accountability and Sustainable Democracy

1. Introduction

In world history, there had always been programmes and projects designed to uplift the down trodden (or so-called underdogs). We have often considered and concluded that the gap between the rich and the poor segments of our population is as wide as the developmental variations between the technologically advanced (western) world and the under-developed or developing countries, if not wider. The affluent lives a life of substance while the very less privileged, merely exists on planet earth, as human beings. The focus of this presentation is, however, on issues of transparency and accountability in Nigeria, especially the accounting perspective. The bane of our development is hinged on non-committed, corrupt and non-transparent leadership, at all levels, in the private and public sectors of the economy. It is worthy of note that laudable projections, fantastic budget proposals capable of getting the masses out of the poverty stricken state could be conceived, presented and passed as approved estimates, by various legislative arms, at various tiers of governance; but at the implementation stage, embezzlement, fraud, mismanagement, highhandedness and non-compliance becomes the order of the day.

Accountability, as an integral part of quality corporate governance is not negotiable, especially if the new political dispensation is to have any headway. In conducting business in all the sectors, it is imperative to ensure utmost frugality, prudence in matters relating to finance, earnings/capital revenues, receipts and disbursements (particularly capital expenditures and payments). In consideration of the extent to which insincerity had negatively impacted on transparency and accountability, it is necessary to ex-ray the estimation of the revenue profile of the federal government. For instance, apart from the revenues accruing to the federation account from non-oil and gas export profiles (including cocoa, cotton, other agro-allied products, solid minerals and customs duties, value added taxation, etc). The Nigerian National Petroleum corporation (NNPC), which is responsible for the operations of oil and gas sub-sectors (upstream and downstream) of the Nigerian economy, is expected to account for the excess crude oil revenues accruing from the international market and the revenues from the domestic consumption of petroleum products, the revenues accruing from gas export trade. For about one year period, it was discovered by the Revenue Mobilization, Allocation and Fiscal Commission (RMAFC) that the NNPC withheld about two hundred and ninety billion naira only (N290 billion), belonging to the federation account, at the point in time the amount was received, is tantamount to high level corruption. Also the fact that NNPC accounts are yet to be audited for more than three years, does portray Nigeria as a non-transparent nation; and moreover, when one finger is soiled with oil, the rest four are affected.

2. Issues & Perspectives of Corruption

In the 1980s, inflow of foreign aids to Nigeria was without limit, ranging from health-related to those having to do with defense/military. Educational aids also became almost institutionalized with technical education aid, exchange programmes, and scholarships. The Commonwealth of Nations granted students automatic scholarships, even postgraduate students at research levels enjoyed similar grants. Today, the story had significantly changed, the reasons advanced by foreign aids agencies pointing to high level corruption in the polity. We need to be transparent in our private and public life, though other problems like poor security

situation also contributed to either their low interest or participation, in assisting or aiding our people or outright withdrawal from such sponsorships and assistance. It may interest us to know that in Eastern and Southern Africa, research students at the inception of their programmes are given grants (scholarships) and they continue to receive monthly allowances for research work until it is completed. It is not by power or by might. So the giant of Africa that we are speculating to be, may be far from reality, if we do not shun corrupt practices, become very transparent in all that we do, change and re-orientate our attitude and life styles, revive our good value systems and take our destiny in our own hands. Adoption of lip-service in situations that require accountability will rather destroy us as a people, instead of uniting us as the one Nigeria of our founding fathers' dream. Though, it has been argued that the amalgamation of the northern and southern protectorates of Nigeria by Lord Lugard in 1914, was an artificial mixture of three countries of Hausa, Yoruba, Ibo (and other minority tribe of Ijaws, Tivs, Benins, Ekpeyes, Jakuns, Ikwerres, etc, put together); recent history is proving that the workability is dependent on many critical variables. Due to our multi-ethnic, religious, and socio-cultural diversity, hazardous (harsh) operating environment, all emanating from our ever-evolving democracy, we are still trying very hard to remain, as an indivisible entity called, Nigeria. Corruption should, therefore, not be allowed to compound the situation.

There is always the assumption in principle that corruption could be wiped out or better stated, eradicated, and the culture of transparency entrenched in our national life. The level to which this vision can be realized is contingent upon the environment and the situational conditions at every given circumstance. Although transparency and corruption are interrelated, it will be proper to give a little more touch to corruption, with respect to the origin, causes, economic impact and possible mode of prevention. In discussing the origin of corruption, it is worthwhile stating the meaning of corruption. Basically, it has to do with people in authority or with power who are willing to act dishonestly or illegally in return for money or personal gain; or the act of not following accepted standards of behaviour; or language, texts or data, etc containing changes or errors and no longer in original texts (Oxford Advanced Learner's Dictionary). Considering the broad meaning of corruption canvassed above, it cannot be said that our traditional community was free of corruption. In spite of this, ample evidence exists to suggest that the traditional African society supported the weak and abhor wickedness and abuse of power. It can, however, be said that:

the colonial authorities deliberately or inadvertently created and handed systems that tended to promote greed and corruption in the civil society. What kind of things did the colonial powers do that could promote corruption? They relate to:

- The slave trade carried out for years, which was in every way a corrupt system;
- Local traditional rules who were enticed to sell their people and as they made gains through the system, they indulged in it (something that was introduced by foreign merchants);
- The civil service which was exploitative in nature;
- The privileges which were reserved for white administrators; and The colonialists, of whom loyalty and patriotism were out of the question. After all, how would anyone expect a British to be patriotic to Nigeria anyway? So the main purpose of serving was to get out what one could as fast as possible. Again, this tendency was passed down.

2.1 Causes of Corruption

While intending to emphasize first and foremost the domestic causes of corruption, many people, from assessment, indicated that bribery by foreign firms played a significant role. According to Ladipo (2002), corruption is a symptom of fundamental economic, political, and institutional causes. Addressing corruption effectively, therefore, means tackling these underlying causes which include:

- The motivation to earn income as extremely strongly exacerbated by poverty and by low declining value of civil service salaries;
- Risks of all kinds (such as illness, accidents and unemployment), which are high in developing countries like Nigeria;
- People generally lacking the many risk-spreading mechanisms (including insurance and a well developed labour market, the kind that is available in wealthier countries like U.K., USA, France, Japan, etc);

- Laws and principles of ethnics in government, which are poorly developed. If they exist at all, the legal institutions charged with enforcing them are ill-prepared for the complex job;
- The spirit of materialism, which is currently plaguing the society. Almost everybody wants to acquire wealth at all cost, ride the best cars and live in a palace like King Solomon. People want to dress in expensive materials and be looked upon by others as very important personalities (VIPs). With this kind of attitude at the back of our minds, people are prone to embezzlement and other corrupt practices to get rich quick; and
- The watchdog institutions that provide information on which detention and enforcement is based (such as investigators, accountants, and the press), which are also weak.

2.2 Economic Impact/Effects of Corruption

In Nigeria, corruption is endemic everywhere and poses major economic problems in many ways. The cost of addressing corruption is also prohibitively high, so the limited resources that exist should be spent on enforcement agencies. In fact, there is increasing evidence that the economic costs of corruption are enormous, as the levels of corruption vary widely among developing countries like Nigeria. However, controlling corruption is feasible, but the strategies to address corruption need to pay more attention to its root causes. According to Iornem (2001), the economic impact/cost of corruption relate to:

- Government officials who may resort to allocating scarce resources to individuals, firms and organizations using criteria other than willingness to pay;
- Officials wanting bribes before performing their duties, who may impose delays and other roadblocks in turn raise transaction costs and uncertainty in the economy. This behaviour can have many negative consequences on the economy;
- Those engaged in legal pursuits, who seek to reduce the costs imposed on them by government in form of taxes, customs duties, etc, bribes are therefore used to deny government its legitimate earnings thereby reducing its capacity to exploit and accumulate resources;
- Illegal businesses, which frequently earn corrupt benefits from the state. In some extreme cases, illegal businesses may dominate the police and other arms of the state through corruption and intimidation. In this manner, corruption, facilitated by bribery, permits criminal activities that harm society and its economy;
- Bribery, which usually leads to inefficient economic outcomes. It impedes long-term foreign and domestic investments, misallocates talent to rent-seeking activities and distorts sectoral priorities and technology-choices (by creating incentives to, for instance, contract long defense projects rather than rural health clinics specializing in preventive care). It pushes firms underground (outside the formal sector), under-cuts state's ability to raise revenues, and leads to ever-higher tax rates levied on fewer and fewer taxpayers; and
- Shady practices, which involve private firms and especially military politicians siphoning huge sums out of Nigeria to personal accounts in foreign lands. Consequently, the money that would have supported local infrastructure and public service is no longer within our borders (Ackerman 1999).

It is as bad as that and should be well addressed especially in the new political dispensation.

2.3 Prevention of Corruption

It took more than a century for England to bring corruption under control. It is still very much around in so many countries. However, nations like Hong Kong and Singapore, for example, have shifted reasonably quickly from being very corrupt to being relatively clean. Botswana also has been a model in this regard for decades. Chile has performed well for many years and Poland and Uganda have recently made some progress toward controlling corruption and lastly Nigeria through the Obasanjo administration have tried in the combat of corruption (Ladipo, 2002). Some of the most common features of these successes in various countries include:

- Setting up of anti-corruption watchdog bodies such as the Independent Commission Against corruption (as in Hong Kong);

- Setting up of corruption-fighting institutions such as the Independent Corrupt Practices Commission (ICPC) and Economic and Financial Crimes Commission (EFCC) in Nigeria other nations, including Botswana, Chile, Malaysia and Singapore;
- Appointment of reputable inspector-General of Police (IGP), empowered to investigate and prosecute corrupt individual;
- Implementation of a public information campaign against corruption;
- Lower tariffs and other barriers to international trade;
- Unified market-determined exchange rates and interest rates;
- Improved budgeting/financial management in civil service reform;
- Auditing and accounting standards;
- Transparent enforcement of prudential banking regulations; and
- Prosecution of some prominent corrupt person, as in Nigeria

Essentially, such reforms should involve changing government structures and procedures, placing greater focus on internal competition and incentive in the public sector, and strengthen internal and external checks and balances. However, since corruption comes in many shapes and forms, it is still very difficult to define, and at times, even more difficult to identify especially, when it involves high ranking management staff in any organization. Although corruption had been part of our existence as a people, and in diverse perspectives still very prevalent in all spheres of our endeavour, the nation has to forge ahead with commitment and assiduousness towards realizing the dream country for us, our children and those yet unborn, it is an indisputable fact that until the cankerworm of corruption is reduced to the barest minimum and transparency entrenched, no appreciable progress could be made in our quest for building an egalitarian society. It is a hard fact. However endowed a people may be, if there is no transparency on the part of the leadership and the followership, no meaningful achievements would be attained. Much as we acknowledge the fact that corruption is practiced in every part of the globe, it is most shameful for our country, no own generation to be adjudged by a world recognized body for assessment of levels of transparency in countries, the world over, Transparency International (TI), as the top five most corrupt nations on planet earth.

3. Nigeria's Foreign Debt Burden - How Transparent?

For purposes of this submission, it is necessary to point out that, we had been over-laden with heavy debt burden and for decades, it had been near impossible to ascertain the actual amount owed externally. The federal government, in pursuing the debt forgiveness agenda, was given very stringent conditionalities ranging from reduction in corruption rate to devaluation of the naira and minimization of trafficking in drugs, among others. The helpless masses had to bear the brunt. So much kudos have gone to the players in the finance sub-sector, including the Debt Management Office (DMO), but many would ask: how transparent had all these transactions been? Some members of the national assembly and other well-meaning members of the society are happy of the debt relief, but many contend that with the passage of time, it will be clearer, as to whether no drop of water passed under the bridge. The DMO of the Federal Ministry of Finance had performed creditably well by exiting the Paris and London Club of creditors debt. Though widely acknowledged as a job well done, many Nigerians still sat in disbelief, as to the amount paid, which may have been far less than the actual debt which for two decades, none of the leaders or their representatives could authenticate. What became more astonishing is the said plan of the Federal Government, of Nigeria to borrow more money before May 29, 2007 exit date of the Obasanjo-led government. Many argue that such an intention was not in the cards of the government, until the third term agenda failed. Are they considering that because the present government met Nigeria as a debtor nation or the lingering confusion/crises in the Middle East? We got so lucky as oil price rose to its highest point ever in our history, domestic petroleum consumption price hit the highest, known or experienced price ever, and made the debt liquidation possible. It is the feeling of many Nigerians that government plans to leave the economy in perpetual indebtedness, considering the fact that the said fresh negotiations are for a forty (40) year moratorium.

If we are yet to truly confirm the total debt being owed other creditors, externally; and to local contractors, God knows how much is involved and when they (especially the latter) will be cleared, may be after over fifty percent of those being owed would have died of heart diseases, resulting from worries about their own indebtedness to banks and other financial institutions. The organized private sector (OPS) is not spared, chief executive officers (CEOs) of corporations, banks, etc had been involved in siphoning tax payer's monies outside our shores with the intention of building everlasting financial empires for their nuclear and extended families and the generations to come. There are also cases of collusion with foreign technical partners through memorandum of understanding (MOU). From the period of the Technical Committee on Privatization and Commercialization (TCPC) to the present period of the Bureau for Public Enterprises (BPE), so much fraudulent practices had taken

place, as reported from time to time. Accountability is paid lip service. Therefore, in order to protect our economy and social well being we should stress emphatically and drum it to the ears of the operators and captains of our corporate world that accountability and transparency should not be negotiable. It should no longer be business as usual in the new democratic era. The consolation in most quarters is that, there are more discoveries of oil and gas in the Niger Delta Region, so much wealth, than the embezzled amount, is forth coming so what every person requires is patience. All should wait till it gets to their turn, then they can have their own share of the national cake. The word loyalty is now replacing obedience, since if you remain loyal and committed, chances are that you will be blessed with a crown to wear, either as managing director (MD), CEO or chairman of corporations, banks, insurance companies, marine related agencies and other multi-billion naira parastatals. Where they step aside for you, your own corruption begins. They will be tele-guiding your operations so that you would make returns as agreed. If a shift in the pact signed is noticed, you either get demoted or fired, which is then same style of the political god-fatherism. The hands of those involved will become so tied that they set aside accountability required of their operations and get soaked in corruption. More often than not, mainly non-transparent people at the helm of affairs are made to remain in office or renegotiate tenures in this part of the globe. Though sad to experience, it is a very hard philosophical reality.

4. Laudable Concepts without Benefits

The under developed countries had suffered poverty and deprivation for decades and there seems to be nothing better in sight. Functional agencies like the World Bank, UNESCO, UNICEF, IJNIDO, USAID, WHO, IMF, and what have you, had made promises/attempts in futility, for decades. Accounting for their well meaning programmes are either subverted or not pursued to a logical conclusion, as they are usually packed up, due to corruption and non-transparency on the part of most persons entrusted to execute the projects/programmes. A case in point is the magic year 2000; where wonders of health, education, food, shelter for all became mere expectations that are yet to materialize, even seven years, after the set magic year. In our local environment, Nigeria there had been on the drawing boards, the ECOWAS super highway, intended to connect all ECOWAS countries by road. Analysts have argued that the conception is good, but it is unrealizable because the budgetary provisions are often diverted or not realized. A similar case in point is the ECO WAS common currency, a project which has gulped reasonable amount of money and other valuable resources, but little is being discussed about it in very private chambers, it is off, public discuss and consideration for now. Thus, many argue that there are several other critical issues to talk about, instead of common currency. After all, a higher denomination, single currency note of one thousand naira had been launched and issued in circulation for public use. What should bug our minds should not be how the Constitution should be amended and the bird flu ravaging first class poultry businesses worldwide. They argue that the destructive effects of drought, famine, hunger, cholera, guinea worms, HIV/AIDs etc, are being used by some leaders/people in authority to pursue personal ambitions and financial gains to the detriment of those larger members of the society affected by the ills, in question. From donor agencies, foreign financial and material aids (assistance) are constantly being received, but more often they are either misused or diverted for private use. The leaders of the group eight (G8), the top eight industrialized nations of the world, had set another joker, like the magic year 2000; this time the tag of millennium development goal (MDG) for 2015. World leaders are now stressing and emphasizing on that, but we can be sure that the orchestration of the MDG from such leaders, will be short lived, only for as long as they are still at the gallery, playing. Nigerians should be prepared to make a positive difference in the new political dispensation.

5. Auditing & Non-Transparency

In Nigeria, there is little or no transparency yet in the conduct of most businesses, including governance. It is imperative that corporate bodies should be transparent and exhibit non-corrupt or shun sharp practices in their operations. In certain situations, it had been discovered that accounting records/financial statements of corporate bodies had been falsified, for purposes of evading taxation, yet such published financial statements are adjudged as presenting true and fair view of the state of affairs of such corporation for the period under review, by a supposed competent independent accountant (Auditor) or group of auditors. The final published accounts of certain banks were certified as presenting true and fair view of their operations during the Abacha era by' renowned, body of independent accountants, but the banks with misleading liquidity profile values. Within a couple of years, one of the signatories to those audit reports witnessed under his tenure as finance ministet that those group of banks (certified by him) packed up and were declared, distressed by the Central Bank of Nigeria (CBN), Subsequently, they were liquidated by the NDIC under the supervision of the Federal Ministry of Finance, headed by. Then auditor but at that time; the Minister of Finance. Most analysts viewed the scenario as an irony and height of corporate power play.

6. Government Initiatives, Transparency & the Way Forward

The establishment of the ICPC, EFCC, and the emphasis on due process had partially yielded positive results. However, the hard nuts are yet to be cracked, because it is presumed that the two commissions, their formations and operations so far have political undertones. The National Agency for Food and Drugs Administration (NAFDAC) has rather performed more satisfactorily over the years, as applauded by the international community. Fake drugs and sub-standard goods hazardous to health being manufactured and peddled by some corporations and pharmaceutical companies had been put on check, almost close to being wiped out. Non-accountability to the populace and general dishonesty had led to serious national embarrassment, in the past decades, even as Ezejelue (2001) examined anti-corruption legislations and their potential limitations. The entrenchment of the due process concept in the conduct of government business is also one of the possible ways out of corruption and mismanagement of resources. The introduction of open and competitive tendering or bidding for contracts at all tiers of government had been very helpful. The key operators of the system, including personalities like Soludo (2004), Okonjo-Iweala (2005), Ezckwesili (2004), El-Rufai (2003), and Obasanjo (2005) had at different occasions appreciated the application of the due process (DP). It had also attained a point in our system, which necessitates the National Assembly (NA) to enact a law, to institutionalize the DP. We assume that it had come to stay.

There is an adage that absolute power corrupts absolutely. The show of executive control, coupled with the paraphernalia of office and less regard for accountability had often resulted to executive recklessness. There had been frequent incidence of ghost worker syndrome across board, from private to public sectors of the economy. There had been widely celebrated cases of donations without budgetary positions and prior appropriations for such. The corporate executive had always treated such issues with levity and wanton disregard for financial prudence with reckless abandon. The absence of sincerity on the part of the corporate executives had resulted to low wages, sometimes ultimately to stood-off and lay-off in several situations, occasioned by high level unemployment, impoverishment of the larger population which often times metamorphose into ethnic marginalization and to large scale insecurity within the corporate environment and the wider society. This general assessment of this problem of accountability makes it a must for strategizing and institutionalizing corporate governance, as the effects had remotely reshaped youths into restiveness and forced parents to indulge in child labour, woman and girls to engage in prostitution, while desperados had often found favour, pleasure and satisfaction in human trafficking. It is clear that our population this new millennium had exploded, considering our endowed resources, natural and human. There is, therefore, the need to re-order our priorities, the system has to change, from the so-called Nigerian way to a more universally acceptable way, if appreciable progress has to be made and positive impact felt in the wider corporate world. Posterity will judge whatever we do, especially with the opportunities afforded by the new political dispensation.

7. Conclusion

The battle to save Nigeria has gone beyond mounting anti-corruption slogans and futile attempts to enforcing ethnicities. The real battle is against hunger and general deprivation. It is a war we must fight together as a people, to have peace, congenial investment atmosphere, as well as opportunities for every qualified Nigerian to earn a living. The ICPC and EFCC should spread their dragnets more to the corporate (private) sector of our economy, as sanitization had become increasingly imperative to secure the Nigerian corporate world and by extension the Nigerian project. The corruption ranking of Nigeria, by TI, is a big shame; so all hands must be on deck to change the status quo, since we believe that it is not in our character, to be ranked closed to the most corrupt nation on planet earth. It is an albatross, so there is urgent need to rewrite history. The labour of our heroes past must not be in vain. As humble Kenyan born, Professor Ali Mazuri opined, "you can teach people how to speak the English language, you can also teach them how to practice Christianity, but you cannot teach them how to govern themselves, that they must learn; themselves". This is quite obvious as there are divisions in terms of policy decisions and policy implementation. A clear case in point is the oil and gas industry, where host communities are short changed, either by some community development committees (CDCs) representatives, chiefs or youth leaders, because of the divide-and-rule system, which was adopted from the pre-colonial and colonial era.

A few people are selected from communities, they are settled privately and the MOU signed to develop the communities, with a number of youth to be gainfully employed. Now there are frequent cases of abandoned MOU, which had repeatedly resulted to youth restiveness, abduction of oil and gas expatriate workers (and sometimes non-expatriate workers also fall victim). Generally, there is no transparency in such MOU and the oil and gas companies involved are said to be causing production cut, reducing crude oil/gas export, and recording reduction in earnings. In some occasions, there are even loss of innocent lives. Many complain, that there exists little or no consideration to social responsibility on the part of the multinational corporations (MNCs),

particularly to their external environment (host communities) when both were meant to be partners in progress. This has to change for the better so that we can bequeath an enviable and egalitarian society to all Nigerians, including those yet unborn. The loss of revenues and earnings in such circumstances and tax evasion as it was the case of one foreign oil servicing company operating in Nigeria should be checked as it contributes largely to communal poverty and infrastructural decay even when in certain areas, the much needed infrastructure are non-existent. It is worthy to emphasize that corporate or socio-political leadership is a call to service, and should be purely regarded and treated as such, especially in the new democratic dispensation.

References

- Ackoff, R.L. (1970). *A concept of Corporate Planning*. New York: John Wiley.
- Ani, A.A. (1998). "Budget Practicing". A paper presented by the former honourable Minister of Finance to the organized private sector. Lagos
- Appieby, R.C. (1981). *Modern Business Administration*. Massachusetts: Pitman Publishing.
- Daniel G.I. (1999). *Public Sector Accounting*. Zaria: Ahmadu Bello University Press.
- Drucker, P. (1964). *Managing for Results*. London: Pan Books.
- Fayemi O. A. (1993). *Government Accounting*. Lagos: Chapter Ten Publications.
- Johnson, LB. (1999). *Public Sector Accounting and Financial Control*. Surulere: Financial Training Pack Nigeria.
- Murray, D.(1997). *Ethics in organization: Values. Codes. Vision. Strategies. Action*. London: Coopers & Lybrand. Kogan Page.
- Musgrave, R.A. (1959). *The Theory of Public Finance*. New York: McGraw-Hill.
- National Council on Government Accounting (1979). "Government Accounting and Financial Reporting and Principles", Chicago.
- Rasheed S. (1995). "Corruption. Ethics & Accountability in Africa". A paper presented at a seminar organized jointly by ELF and Transparency International at South Africa, July 31 – August Pretoria
- Rose-Ackennan, S. (1999). *Corruption and Government: causes Consequences*. London: University of Cambridge press.
- Statement of Standard of Nigeria (1999). "Revised Financial Regulations. Federal Government Nigeria". (Promulgation) Decree.
- Williams, V.B. (1998). "The adoption of PPBS as an administrative innovation to enhance economic development of Nigeria". *An unpublished essay* in partial fulfillment for the award of mni, NIPSS, Kuru, Jos.

The IISTE is a pioneer in the Open-Access hosting service and academic event management. The aim of the firm is Accelerating Global Knowledge Sharing.

More information about the firm can be found on the homepage:

<http://www.iiste.org>

CALL FOR JOURNAL PAPERS

There are more than 30 peer-reviewed academic journals hosted under the hosting platform.

Prospective authors of journals can find the submission instruction on the following page: <http://www.iiste.org/journals/> All the journals articles are available online to the readers all over the world without financial, legal, or technical barriers other than those inseparable from gaining access to the internet itself. Paper version of the journals is also available upon request of readers and authors.

MORE RESOURCES

Book publication information: <http://www.iiste.org/book/>

Academic conference: <http://www.iiste.org/conference/upcoming-conferences-call-for-paper/>

IISTE Knowledge Sharing Partners

EBSCO, Index Copernicus, Ulrich's Periodicals Directory, JournalTOCS, PKP Open Archives Harvester, Bielefeld Academic Search Engine, Elektronische Zeitschriftenbibliothek EZB, Open J-Gate, OCLC WorldCat, Universe Digital Library, NewJour, Google Scholar

