

Evaluation of Fraud and Internal Control Procedures: Evidence from Two South East Government Ministries in Nigeria

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Abstract

The paper evaluates internal control procedures as a weapon for fraud detection, deterrence and prevention in an emerging democracy after decades of Military incursion in governance. Using a sample consisting of about fifty per cent of the population of the study, selected through random sampling techniques, new light has been shed on how internal control procedures can assist in fraud detection, deterrence and prevention in Nigeria. Specifically it was found that the degree of internal control in ministries and departments leaves much to be desired. There were clear cases of failure of the system of internal check and absence of actual segregation of duties. To surmount these outstanding handicaps, it has been recommended, among other things, that ministries and extra-ministerial department should improve on fraud management and internal control system to make it very active in operation in order to ensure improved accountability, transparency, and probity in the civil service.

Keywords: Fraud, Internal control, Internal Check, civil service, government.

1. Introduction

The Nigerian civil service to a considerable extent influences and forms part of the total economic structure of the nation. It is a Government-owned institution constituted not only for service-seeking motive but apparently as an instrument of social welfare and service and, must work toward achieving government set objectives. To ensure optimum performance for the public interest, government makes regular provisions to it through its Ministries by way of financial and material grants. Further to this, the civil service also generates revenues, (though not as a major objective) for the government to undertake various activities for the upliftment of the citizenry. The legal restrictions which have been placed on the operations of the civil service require it to give account of its stewardship to enable the government and the entire citizenry to assess its performance in terms of the public property entrusted to it. That is, all resources flowing in must be accounted for and all disbursements must be checked against the authority to use the resources. The history of public administration is filled with incidences of the misuse of public funds, fraud and improper use of internal control system. The difficulty and complexity associated with the human element in public administration necessitate further the installation of organizational or operational relationships and conditions, which will invariably assure accountability. The need for accountability arises when a man takes charge of the property of another, or of several others, or of the community at large. In the civil service, therefore, there has been a tremendous concern to successive governments and the entire public about its performance, which has been described as frustratingly poor over the years. Many opinions both fascinating and educative have been given adducing reasons for the poor performance, notably among these were lack of effective internal control system, low level of accountability, increasing cases of fraud, etc. The gross mismanagement of the economy in the eighties (80's) could be traced to these. The function of Government is to organize, plan and regulate the society for the common good of the entire citizenry. Government, therefore, cannot afford to ignore any measure, which will promote the operational efficiency of its organizations set up to discharge this responsibility on behalf of the government and the entire populace. Ministry and extra-ministerial fraud is a national problem that threatens the economic and financial viability of the country. A sound fraud control technique must provide continuous and complete check to the growing rapidly changing behaviour and techniques of fraudsters in our government Ministries and extra ministerial departments. Although a great deal of responsibility for compliance is placed on Financial Instructions which provide government Ministries and extra ministerial departments with common standard procedure guides by which the ministries can control and maintain up to date records of all financial transactions, we still have cases of financial irregularities in ministries and extra ministerial departments. It is therefore the concern of this paper to evaluate fraud management and internal control in government Ministries and Extra Ministerial Departments in Nigeria, using two key states in the south East geographical configuration. These states are Enugu and Ebonyi States. The specific objective of undertaking this study is to appraise the state of Internal Control techniques, including the level of compliance and the adequacy of enabling laws. It attempts

to answer the question “To what extent is the internal control system in our government ministries and extra – ministerial departments weak”? Accordingly it is hypothesized that Public sector internal control systems in Enugu and Ebonyi states are not significantly effective in deterrence of fraud. The ensuing sections of the paper capture firstly the review of related literature. The methodology adopted follows it while the results as well as the conclusions and recommendations form the rear of the paper .

2. Review of Related Literature

One of the simplest ways of economizing efforts in an inquiry is to review and build upon the works already done by others. Such works would include books, journals, newspapers, articles and official documents. This is the concern of this section of the paper.

2.1 Conceptual and Theoretical Foundation

Millichamp (1996) opines that fraud is “intentional misstatements, in, or omissions of amounts or disclosures from, an entity’s accounting records or financial statements”. He went further to buttress the point that fraud is an illegal act that is any act, which is contrary to the law.

Attwood and Stein (1986) express that fraud is used to refer to “irregularity involving the use of criminal deception to obtain an unjust or illegal advantage”. Rittenberg, and Schwieger (2000) explain that fraud is an "Intentional concealment or misrepresentation of a material fact that causes damage to those deceived". Jenfa, (2002) defines fraud as "misappropriation, theft or embezzlement of corporate assets in a particular economic environment". He proceeded to state that fraud could be seen as stealing by tricks and that it has always existed with the nature and life of mankind. The researcher is of the view that most standard definitions of fraud are more or less along the lines of quoted authors above. The researcher sees fraud as an irregularity; an act of deliberate deception with the design of securing something by taking unfair advantage of another. For example, the researcher observed in the course of his study, that there were claims that some non – existing workers are on the payroll of some ministries. At times, an imposture is designed to obtain money, credit, or position to which he/she is not entitled to.

2.1.1 Various Types of Fraud

Jenfa, (2002) outlines various types of fraud as:- (i) Bite fraud (ii) Nibble fraud, (iii) Management fraud and (iv) Con - Artist or "419". Okolo, (1987) explains various types of fraud that may be discovered as Teeming and Lading or Carry-Over fraud, Fraudulent Manipulation of Account Not Involving Defalcation, Defalcation of Money and Goods. Attwood and Stein (1986) emphasize that the responsibility for the prevention and detection of fraud rests with management, and that this responsibility is fulfilled mainly through the implementation and continued operation of an adequate system of Internal Control. Attwood and Stein (1986) express further that the engagement letter should make this clear. Furthermore, the engagement should explain that the auditor will endeavour to plan his audit so that he (the auditor) has a reasonable expectation of detecting material misstatements in the financial statements resulting from fraud.

It is believed that that the responsibility for fraud prevention and detection rests with every staff of an organization, whether on managerial position or not. Eze (2005) pointed out, “that detection of fraud is a secondary object of an audit, an auditor does not set out with a declared intention of detecting fraud, this comes to light in the normal course of his examination of vouchers, ledger and other available evidence in support of the financial statements he is auditing. As a means of fraud prevention, Millichamp (1996) avers that an effective internal audit is an essential element of a system of internal control and should be a prevention to fraud. The researcher is of the view that if the government auditor wishes to place valiance on the internal audit function in the ministries and extra – ministerial departments, the auditor will need to assess its effectiveness and degree of independence. Millichamp (1996) opines that Internal control is "the whole system of Controls, financial and otherwise, established by the management in order to carry on the business of the enterprise in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records". Rittenberg and Schwieger (2001) define Internal Control as "a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (1) reliability of financial reporting, (2) compliance with applicable laws and regulations, (3) effectiveness and efficiency of operations and (4) safeguarding of assets". The researcher agrees with the explanation made by the above authors on internal control. However, the researcher is of the view that internal control when transacted into public sector environment is a “Process designed by our government financial administrators in order to carry on the financial activities of government in an orderly and efficient manner, ensure compliance to government policies, protect the assets and secure as far as possible the completeness and accuracy of the government financial statements”. In other words, Internal Control may be a government system installed, to effectively and efficiently prevent, detect and control material accounting errors or frauds on a timely basis.

2.2 Review of Empirical Literature

A number of empirical works have been carried out on internal control and fraud prevention procedures in government agencies. Ishola (1997) opined that causes of fraud could be grouped into two major classes viz: i.

Institutional factors and ii. Environmental/Social factors. The author further highlighted that institutional factors are those traceable to the internal environment of the institution or organization, while the environmental/social factors are those which result from the influence of the environment/society. Commenting further Ishola (1997) avers that poor and inadequate internal control system could also be a tempting source to a rather previously honest staff. In another paper Jenfa (2005) quoting Ejiofor (1987), in one of Osisioma's papers wrote "The average Nigerian is corrupt, dishonest, Nepotic, triabalistic and lazy, and is all the time seeking for opportunities to cheat his employer". Pam (2008) expressed that where the possession of wealth determines the reputation and recognition ascribed to a person, that society is bound to witness illegal acquisition of wealth. Pam went on to emphasize that misplacement of societal values, the unquestioning attitude of the society towards sources of wealth, the rising exceptions from the well placed and the subsequent desire of such well – placed to live up to such expectations are contributory factors to frauds. Jenfa (2005) emphasized again, that Osisioma quoting Ejiofor, wrote that "the Nigeria society does not reward hard work, diligence, objectivity, selflessness, patience and inventiveness. The emphasis is on short – cuts, Hot cash, Me – first, Now – now and Quick – Quick – Quick. The researcher's view is in line with the views of the above authors. The researcher noticed in the course, of his study that societal values play a major factor in influencing government workers into perpetrating frauds in government ministries. On the usefulness of plans of action, Ejiofor (1987) pointed out 'No plan no matter how sound cannot be thwarted, No rule no matter how intricate cannot be twisted, No law no matter how well drafted cannot be circumvented, No programme no matter how grounded cannot be run down; by well placed men of questionable integrity'.

3. Methodology

The paper adopted a survey research method predicated on the need to get more precise comprehensive, acceptable and reliable information. The area of study consists of Government Ministries and Extra-Ministerial Departments in Nigeria taking a case study of Enugu and Ebonyi States. Nigeria gained independence from Great Britain in 1960 and presently has a thirty six states structure organized into six political configurations. The area of study falls under the South East geographical zone with a combined population of about 20 million citizens. The civil service operates on uniform lines across the states in a structure fundamentally similar to the legacies of the British colonial office with significant modifications coming only in 1988.

The population of study consists of civil-servants in Enugu and Ebonyi States. The members of the population are in their professional/occupational groupings. The groupings that were considered to be relevant to the study are the Accounting, Auditing and Management Staff in Enugu and Ebonyi States. The total population consists of: Accounting Personnel = 605, Auditing Personnel = 280, and Management=126. Addition of different groupings brings the total population to 1011. The sample was drawn from the Accounting, Auditing and management personnel, from the Ministries and Extra-Ministerial Departments, which include Ministry of Finance and Economic Planning, Ministry of Education, Ministry of Health, Ministry of Justice, Ministry of Commerce and Industries Ministry of Science and Technology, Ministry of Agriculture, Ministry of works and Housing, Ministry of Information and Culture, Ministry of Environment, Women Affairs and Poverty Alleviation, State Education management Board, water corporation, states Board of Internal Revenue and States Auditor General offices. In view of this, a random sampling of these personnel was carried out. Each member of the population has an equal chance of being included in the sample (Spiecel, 1972). Given the following data as the Accounting, Auditing and Management personnel employment record of the selected Ministries, thus: Considering the various activities of the selected ministries and extra ministerial department under study, it becomes necessary to select a sample from the above distribution of personnel.

3.1 Determination of Sample Size

In determining the sample size that was studied the following formula was applied.

$$n = \frac{N}{1 + N (e)^2}$$

Where:

n = Sample Size.
N = Population Size
e = Level of Significance.

Substitution into the formula;

For The Accounting Personnel, n is derived as 241.

For auditing Personnel, n is derived as 165

For the management personnel, n is derived as 96

However, in order to determine the sample size from each state a statistical approach was employed using the Bowley's proportional allocation formula.

$$nh = \frac{nNh}{N}$$

Where: nh = the number of units allocated to each stratum

N= the total sample size

Nh= the number of items in each stratum in the population

N = the population size.

For the states, the allocation of Accounting personnel to study from the sample.

$$nh = \frac{nNh}{N}$$

Enugu State

$$nh = \frac{241 \times 298}{605} = 119$$

Ebonyi State

$$nh = \frac{241 \times 307}{605} = 122$$

Auditing personnel

Enugu State

$$nh = \frac{165 \times 96}{280} = 57$$

Ebonyi State

$$nh = \frac{165 \times 184}{280} = 108$$

Management Personnel

Enugu State

$$nh = \frac{96 \times 66}{126} = 50$$

Ebonyi State

$$nh = \frac{96 \times 60}{126} = 46$$

Insert Table 1

The Table shows the details of the distribution and return of the Questionnaire.

Sources of Data

The primary data was collected by means of research questionnaire and interview. The questions were uniformly designed for the selected ministries and extra ministerial departments, with the aim of utilizing the data after careful analysis in arriving at the research findings and validate the hypotheses earlier stated. However, a total of 502 copies of the questionnaire were distributed while 466 copies were returned. Data were also collected from the secondary sources and these formed the major sources. Most of the secondary data employed were collected from libraries, Audit departments, Government Printers, Newspapers, Journal and Internet.

FINDINGS

Data were presented in tables and further analyzed with the aid of some statistical tools. The data were analyzed sequentially as they relate to research questions and hypotheses.

RESEARCH QUESTION ONE (1)

To what extent is there weak internal control system in our government ministries?

Insert Tables 3 to 5

Table 2 Shows Extent of Internal Control Utilization in Enugu State while Table 3 shows Mean (\bar{x}) and Standard Deviations (SD) of Internal Control Utilization in Enugu State. The purpose of Table 4 is to show Response on Internal Control Utilization in Ebonyi State. While Table 5 indicates Mean \bar{x} and Standard Deviation (SD) of Response on Internal Control Utilization in Ebonyi

TESTING OF HYPOTHESES

HO₁: Public sector internal control systems in Enugu and Ebonyi states are not significantly effective in deterrence of fraud.

HYPOTHESES TESTING

Insert Tables 7 to 9.

To test the formulated hypothesis, the researcher used t-test statistic. Tables 7 to 9 show the details regarding the hypothesis tests.

HYPOTHESIS : Public sector internal control system in Enugu and Ebonyi States are not largely ineffective in deterrence of fraud.

The null hypothesis one (H_{01}) is rejected because the $t_{cal} = 8.51$ is greater than the t-critical Value = 1.645 at the significant level (α) of 5%.

Therefore, the researcher concluded that public sector internal control system in Enugu State is largely ineffective in deterrence of fraud.

Here, the null hypothesis one (H_{01}) is rejected because the $t_{cal} = 15.38$ is greater than the t-critical value = 1.645 at a significant level of 5%.

Therefore, the researcher concluded that public sector internal control system for Ebonyi State is largely ineffective in deterrence of fraud in the ministries and extra ministerial departments.

Hypothesis I. Then for Enugu state ,

$$F_{cal} = \frac{msb}{msw} = 2.938 \text{ at } 0.05$$

F.critical value = 3.38

Decision

The null hypothesis one (H_{01}) is accepted because the $F_{cal} = 2.938$ is less than the F critical value 3.38 at the significant level (α) of 5%. Therefore, the researcher concluded that public sector internal control system in Enugu is significantly effective in deterrence of fraud.

$$F_{cal} = \frac{msb}{msw} = 13.098 \text{ at } 0.05$$

Fcritical value = 3.38

Decision: The null hypothesis one (H_{01}) is rejected because the $F_{cal} = 13.098$ is greater than the Fcritical value = 3.38 at a significant level of 5%.

Therefore, the researcher concluded that public sector internal control system in Ebonyi State is significantly ineffective in deterrence of fraud in the ministries and extra-ministerial departments.

FINDINGS, RECOMMENDATIONS AND CONCLUSIONS

It was found that the degree of internal control in ministries and departments leaves much to be desired. No proper system of internal check obtains in sections of ministries and departments handling cash and stores, a system whereby staff duties are so arranged that one person's job serves as a check on another and no one person is allowed to carry through and to record every aspect of a transaction. Some junior staff having responsibility for cash and stores are not strictly supervised. Internal audit units, where they exist, are not often manned by properly trained staff and, therefore, are not effective. Evidence abounds of flagrant neglect of built-in safeguards contained in the financial instructions. A case in point is the failure in most establishments to keep proper revenue and expenditure records and to reconcile such records with the Accountant general's monthly accounts. From the results of the investigation, these ministries and extra ministerial departments engaged in unhealthy fraud management and internal control system. For instance, they did not utilize internal control system effectively to minimize regular cases of frauds pervading every place in our ministries, and accuracy and dependability of accounting and financial data used in making decision in the ministries and extra-ministerial departments are seriously affected. To surmount these prevailing handicaps, it has been recommended that ministries and extra-ministerial department should improve on their fraud management and internal control system to make it very active in operation in order to ensure improved accountability, transparency, and probity in our civil service.

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Table 1 Distribution and Return of the Questionnaire.

States	Accounting			Auditing			Management		
	D	R	%	D	R	%	D	R	%
Enugu	119	117	98	57	48	84	50	35	70
Ebonyi	122	120	98	108	105	97	46	41	89
Total	241	237	98	165	153	93	96	76	79

Sources: distributed and returned questionnaire 2009

Key: D = distribution

R = Returned.

Table 2 Shows Extent of Internal Control Utilization in Enugu State.

Scale	Accounting personnel	Auditing personnel	Management personnel	Total
VGE	9	1	0	10
GE	20	7	2	29
UN	3	0	8	11
LE	75	39	19	133
VLE	10	1	6	17
Total	117	48	35	200

Source: Survey Data 2009

VGE = Very great extent GE = Great extent UN = Undecided

LE = Low extent VLE = Very Low Extent

Table 3. Mean (\bar{x}) and Standard Deviations (SD) of Internal Control Utilization in Enugu State.

Scale (x)	Frequency (f)	Fx	$x - \bar{x}$	$x - \bar{x}^2$	$f(x - \bar{x})^2$
1	10	10	-2.6	6.56	65.6
2	29	58	-1.6	2.56	74.24
3	11	33	-0.6	0.36	3.96
4	133	532	0.4	0.16	21.28
5	17	85	1.4	1.96	33.32
Total	200	718			198.4

$$\bar{x} = \frac{718}{200} = 3.6$$

$$SD = \sqrt{\frac{1984}{199}} = 0.998$$

$$t_{cal} = 8.51$$

Table 4. Response on Internal Control Utilization in Ebonyi State.

Scale	Accounting personnel	Auditing personnel	Management personnel	Total
VGE	5.0	4	2	11
GE	10.0	12	0	22
VLE	0	0	4	4
LE	100	81	33	214
NE	5.0	8	2	15
Total	120	105	41	266

Table 5 Mean \bar{x} and Standard Deviation (SD) of Response on Internal Control Utilization in Ebonyi

Scale (x)	Frequency (f)	fx	$x - \bar{x}$	$(x - \bar{x})^2$	$f(x - \bar{x})^2$
1	11	11	-2.8	7.84	86.24
2	22	44	-1.8	3.24	71.28
3	4	12	-0.8	0.64	2.56
4	214	856	0.2	0.04	8.56
5	15	75	1.2	1.44	21.6
Total	266	998			190.24

$$\bar{x} = \frac{998}{266} = 3.75 \approx 3.8$$

$$SD = \sqrt{\frac{190.24}{265}} = 0.85$$

$$t_{cal} = 15.38$$

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Total	266	998			190.24

$$\bar{x} = \frac{998}{266} = \frac{3.75}{\approx 3.8}$$

$$t_{cal} = 15.38$$

$$SD = \sqrt{\frac{190.24}{265}}$$

$$SD = 0.85$$

Table 7. t – test for Ho₁ (Ebonyi)

Variables	\bar{x}	μ	SD	N	Significance level (x)	df	t _{cal}	Tcv p<0.05	Decision
Values	3.8	3.00	0.85	266	5%	265	15.38	1.645	Reject

Source: Analysis of Empirical Data

Table 8 ANOVA for HO₁ (Enugu)

Source of variance	SS	Df	Ms	Fcal	fcv
Between groups	1141.33	2	570.67	2.938	3.38
Within groups	776.93	4	194.23	0.7945	
Error (E)	3667.07	15	244.47	-	
Total	5585.33	21	-	-	

(Source: Analysis of Empirical Data)

Table 9 ANOVA for HO₁ (Ebonyi)

Source of variance	SS	Df	Ms	Fcal	fcv
Between groups	4611.33	2	2305.67	13.098	3.38
Within groups	704.13	4	176.03	0.33	
Error (E)	8015.47	15	534.36	-	
Total	13330.93	21	-	-	

Source: Analysis of Empirical Data

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