

Review of: "Technological Unemployment, Skill Mismatch and the Future of Higher Education in Post-Pandemic Nigeria"

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Potential competing interests: No potential competing interests to declare.

Point 1: In the introduction the author talked about the negative impacts of taxes, including the consequence of unemployment. The authors mentioned some historical works and quotes. In this context it is worth mentioning the famous work of Ibn Khaldun (https://muslimheritage.com/ibn-khaldun-taxation-relevance-today/).

Ibn Khaldun, in his renowned book "The Muqaddimah" or "The Introduction," discussed the negative effects of taxes. One of his notable observations was the inverse relationship between taxation and revenue over the lifespan of a dynasty. He stated, "At the beginning of a dynasty, taxation yields a large revenue from small assessments. At the end of the dynasty, taxation yields a small revenue from large assessments."

Ibn Khaldun's statement highlights a fundamental principle in economics known as the Laffer curve, which illustrates the relationship between tax rates and tax revenue. According to his analysis, during the early stages of a dynasty or a new regime, the tax burden on the population is relatively low. Consequently, individuals have a greater incentive to work, invest, and engage in economic activities. This increased economic activity leads to higher tax revenue despite the low tax rates.

However, as the dynasty progresses and establishes its dominance, the tax burden tends to increase. Higher tax rates discourage productivity and economic participation among the population. People may be less motivated to work, innovate, or invest due to the heavy tax burden. This can result in a decline in economic output, leading to lower tax revenue despite the higher tax rates.

Ibn Khaldun's observation suggests that excessive taxation, especially when accompanied by oppressive or exploitative practices, can have detrimental effects on economic growth, productivity, and overall prosperity. As tax assessments increase, individuals and businesses may resort to various strategies to avoid or evade taxes, leading to a decline in revenue for the ruling dynasty.

Overall, Ibn Khaldun's insights serve as a reminder of the delicate balance that must be maintained in taxation policies. It emphasizes the importance of fair and reasonable taxation to foster economic growth, incentivize productivity, and ensure sustainable revenue generation for the state.

Ibn Khaldun also discussed the problem of unemployment in his work "The Muqaddimah." He recognized that high levels



of taxation and excessive government intervention could contribute to unemployment and hinder economic prosperity.

Ibn Khaldun argued that excessive taxation and bureaucratic interference in economic activities could disrupt the natural functioning of markets. When taxes are too burdensome or regulations are overly restrictive, businesses may struggle to grow and create employment opportunities. Additionally, high taxes can reduce the disposable income of individuals, leading to decreased consumption and potentially causing businesses to downsize or close down.

Moreover, Ibn Khaldun recognized the importance of incentives in promoting economic activity and employment. He believed that when taxes and regulations were excessive, individuals and businesses would be discouraged from engaging in productive economic activities. This could lead to a decline in employment opportunities and hinder overall economic growth.

Ibn Khaldun's insights on taxation and its potential impact on unemployment highlight the need for a balanced and supportive economic environment. By ensuring reasonable taxation, minimizing bureaucratic obstacles, and fostering an environment conducive to business growth and innovation, unemployment can be mitigated, and economic prosperity can be promoted.

It is worth noting that Ibn Khaldun's writings on economics and unemployment were part of a broader analysis of the rise and fall of civilizations and the factors that contribute to their decline. His observations on taxation and unemployment continue to be relevant in understanding the complex dynamics between government policies, economic activities, and labor market outcomes.

01. https://www.researchgate.net/publication/265223360_lbn_Khaldun's_Theory_of_Taxation_and_lts_Relevance_Today.

Point 2:

The following work should be taken into account:

01. H. Hamam (2020), "COVID-19 surprised us and empowered technology to be its own master", Tapuya Science, Technology and Society, DOI:10.1080/25729861.2020.1822072.

The highlights of this work is the following:

Introduction: The coronavirus pandemic has highlighted the importance of technology in addressing global challenges. However, its widespread deployment comes with both risks and opportunities. This article examines the risks associated with technology during and after the pandemic, as well as the potential opportunities for equitable and sustainable development.

Methodology: The study analyzes the use of information technology from various perspectives, including jurisdictional aspects. It examines the risks and opportunities based on recent experiences and provides recommendations.

Technology at the service of humanity during pandemics: The historical relationship between pandemics and technologies is explored. The advancement of communication technologies, such as the telephone and radio, has played a crucial role



in combating infectious diseases. Today, technologies like artificial intelligence and automation have further transformed various sectors.

Higher education: Universities have been hubs for technological innovation. They have adapted to the pandemic by implementing online learning. Universities also provide a conducive environment for testing new technologies and driving innovation.

Potential risks of mass technological reliance during the pandemic: Various risks are associated with technology deployment. These include the lack of regulation in non-governed digital spaces, widening social inequality due to unequal access to technology, privacy and data concerns, cybersecurity threats, social influence by technology companies, misinformation and censorship, and the imposition of a singular social model.

Opportunities through increased use of technology during the pandemic: Despite the risks, there are opportunities for positive change. These include administrative reforms, efficient digital identification systems, the adoption of universal basic income, sharing of sporadic information for innovation, sharing aggregated anonymized data for public health purposes, integrating the social dimension into online communication, sustainable development of smart green cities, and providing services to marginalized areas.

Conclusion: Technology can be a powerful tool during crises, but it requires sensible regulations and monitoring.

Universities can play a crucial role in testing and studying the effects of technology. Jurisdictional monitoring is necessary for universal values-oriented sustainable development. The article proposes further research and recommendations to preserve local cultures and social models in the post-pandemic world.

Point 3:

Other recent works are missing. They concern the role Technology in combating COVID-19 and its consequences.

- 01. Z. Alsaed et al. (2021) "Role of Blockchain Technology in Combating COVID-19 Crisis", Applied Sciences, 11, 21 pages; doi.org/10.3390/app112412063.
- 02. M. Hussain et al. (2022) "Machine Learning-Driven Approach for a COVID-19 Warning System", Electronics, 11, 17 pages; doi.org/10.3390/electronics11233875.