

CURRICULUM VITAE



DR. DANIEL MOGAKA MAKORI, PhD

1.1 PERSONAL PROFILE

Dr. Daniel Mogaka Makori is a prominent lecturer in the Department of Accounting and Finance at the School of Business, Economics and Tourism at Kenyatta University. He holds significant leadership positions, including Chairman of the Departmental Board of Postgraduate Studies Committee, and is an active member of both the Postgraduate Committee and the Departmental Research and Innovation Committee. Additionally, he contributes to the School of Business Library Committee and serves as a Staff Mentor in the University Staff-to-Student Mentoring Programme. Dr. Makori has made substantial contributions to the International Business and Industrial Research Conference (IBRIC), participating in the Publicity and Editorial Sub-Committees and serving as a Rapporteur. His expertise also encompasses his role as a Module Review Champion, where he assists the Digital School in evaluating blended learning modules for the Learning Management System. He has co-authored a module on Management Accounting published by Open Educational Resources (OER) Africa and has authored a book on Environmental Accounting and Reporting, released by Lambert Academic Publishing. As a Peer Reviewer for Horizon Research Publishing Corporation in the USA, Dr. Makori has successfully supervised and examined numerous Master of Business Administration (MBA) and Doctor of Philosophy (PhD) theses to completion. He is currently supervising several theses in MBA (Finance), Master of Science (MSc), and PhD programs. Dr. Makori is an active participant in various conferences and workshops, specialising in finance management. His primary research interests include Working Capital Management and Corporate Governance.

1.1.1 PERSONAL DETAILS

Designation	Lecturer
E-mail	makori.daniel@ku.ac.ke
Nationality	Kenyan
Google Scholar	makori.daniel@ku.ac.ke
ORCID iD	https://orcid.org/0000-0001-9112-9050
Area of Specialisation	Financial Management
Research Interests	Financial Inclusion, Financial Innovation, Corporate Governance, Environmental Accounting and Reporting, and Social Corporate Responsibility.

1.1.2 ACADEMIC & PROFESSIONAL QUALIFICATIONS

2013 – 2017	Doctor of Philosophy (PhD) in Finance, Kenyatta University, Kenya
2007 – 2018	Master of Philosophy (MPhil) in Accounting, J.R.N. Rajasthan Vidyapeeth University, India. Dissertation Title: Corporate Environmental Accounting and Reporting in India: A Comparative Case Study of Rajasthan State Mines & Minerals Ltd. and Hindustan

Thesis Title:
Listed at the

Zinc Ltd.

2005 – 2007	Postgraduate Diploma in Human Rights, Indian Institute of Human Rights, New Delhi, India.
2004 – 2006	Master of Commerce (MCOM) in Accounting, Mohan Lal Sukhadia University, India.
2001 – 2004	Degree of Bachelor of Commerce (BCOM) in Accounting, Business Administration, Banking and Financial Management, J.R.N. Rajasthan Vidyapeeth University, India.
2001	Certificate Course in Office Automation, Husain Computers, Udaipur, India.

1.1.3 EMPLOYMENT HISTORY

2017 to Date	Lecturer, Department of Accounting and Finance, School of Business, Economics and Tourism, Kenyatta University (KU)
2012 – 2017	
2010 – 2012	Part-Time Lecturer, Department of Accounting and Finance, School of Business, Economics and Tourism, Kenyatta University (KU)
2010 – 2012	Part-Time Lecturer, Kenya Methodist University (KeMU)
2009 – 2012	Part-Time Lecturer, College of Human Resource Management (CHRM)
2009 – 2012	Lecturer, Kenya Institute of Management (KIM)

Tutorial Fellow
Economics and

1.1.4 ACHIEVEMENTS

2025	- Participated in the virtual training on Proposal Writing and Grant Management that took place on Wednesday, 23rd July 2025, through Google Meet link: https://meet.google.com/auj-hamn-hvh - Participated as an External Reviewer for a Kenya Institute for Public Policy Research and Analysis (KIPPRA) research paper titled “<i>Inclusive Business Practices and Innovation in Kenya: Case of Base of the Pyramid</i>” during a virtual internal seminar held on Thursday, 10th July 2025, through Join the meeting now
2024	- Appointed as a member of the Postgraduate Committee for the School of Business, Economics, and Tourism in reviewing and harmonising the guidelines and procedures for processing proposals and theses across all departments. - Appointed as a member to serve in the Editorial Sub-Committee of the Conference Organising Committee of the 5th International Business Research and International Conference (IBRIC) 2023.

2. Appointed
Organising
ConferenceDeveloped for
Women's Un

3. Rapporteur to the 5th IBRIC 2023 held by the School of Business, Economics and Tourism, Kenyatta University on 22nd – 23rd June, 2023.
 3. Participation as an External Reviewer for a Kenya Institute for Public Policy Research and Analysis (KIPPRA) research paper titled “*Exchange Rate Misalignment and Performance of Portfolio Flows to Kenya*”.
- 2022**
1. As the Chairman of the Departmental Board of Postgraduate Studies Committee, I oversaw the increase in the completion rate of Postgraduate students in the 51st Graduation Ceremony.
 - a. Master of Science (MSc) (Finance); 14 degrees. <http://graduation.ku.ac.ke/wp-content/uploads/2022/07/Final-Graduation-Booklet-July-2022-final-17-07-22-final-1113.pdf>
 - b. Master of Business Administration (MBA) (Finance); 46 degrees. <http://graduation.ku.ac.ke/wp-content/uploads/2022/07/Final-Graduation-Booklet-July-2022-final-17-07-22-final-1113.pdf>
 2. Appointment as a chair to the Committee of Project/Thesis Handbook Development for the Department of Accounting and Finance.
 4. Rapporteur to the 4th IBRIC 2022 held by the School of Business, Economics and Tourism, Kenyatta University on 23rd – 24th June 2022.
- 2021**
1. Co-authored a module on Management Accounting published by Open Educational Resources (OER) Africa.
 2. Participated in writing a proposal for multi-country research by The Institute of African Studies (IAS) at the University of Ghana on Gender Equitable and Transformative Social Policy for Post-COVID-19 Africa (GETSPA) Project titled: Double Burden: An Analysis of Social Policy on the gendered nature of paid and unpaid work in the post-COVID-19 East Africa.
 3. Participated as an External Reviewer and Discussant for a Kenya Institute for Public Policy Research and Analysis (KIPPRA) research paper titled “*Experience with Interest Rate Capping in the Post-Liberalisation Period*”.
 4. Rapporteur to the 3rd IBRIC 2021 held by the School of Business, Economics and Finance, Kenyatta University on 26th – 27th June 2021.
- 2020**
1. Developed **two** and vetted **two** online interactive modules for the Virtual Learning School at Kenyatta University.
 3. Appointment to a team of champions to assist the Digital School, Kenyatta University, in reviewing blended learning modules for uploading on the Learning Management System.
- 2019**
4. Core Business Skills Expert for a successful youth empowerment consultancy through The Association of Volunteers in International Service (AVSI) Foundation, which **won a Government of Kenya and World Bank-funded consultancy for the Kenya Youth Employment and Opportunities Project (KYEOP)**.

**REFER
RED
JOUR
NALS**

1. Odongo, L., J., C., Koori, J. & **Makori, D.** (2025). Credit management practices and bad debt levels of microfinance institutions in Nairobi City County, Kenya. *Journal of Finance and Accounting*, 9(1) pp.59-73. <https://doi.org/10.53819/81018102t3116>
2. Osman, W. M., **Makori, D.**, & Muchira, B. (2025). Credit risk management and liquidity of commercial banks in Kenya. *Journal of Finance and Accounting*, 9(2), 1-19. <https://doi.org/10.53819/81018102t7049>
3. Jirde, H. I & **Makori, D.** (2024). Taxpayer education and tax compliance by water vending businesses in Hargeisa City, Somaliland. *Journal of African Interdisciplinary Studies*, 8(10), 215 – 233.
4. Kidaha, A., & **Makori, D.** (2024). Working Capital Management Practices and Financial Performance of Dairy Processing Firms in Kenya. (2024). *International Journal of Current Aspects in Finance, Banking and Accounting*, 6(1), 1-15. <https://doi.org/10.35942/rjteam75>
5. Kiplagat, D.K., & **Makori, M.** (2024). Firm characteristics and financial performance of businesses funded by the youth enterprise development fund in Baringo Constituency, Baringo County, Kenya. *African Journal of Emerging Issues (AJOEI)*, 6 (22), 53-69.
6. Kipngetich, G., & **Makori, D.** (2024). *Lending practices and financial performance of savings and credit cooperatives in Kericho County. The Strategic Journal of Business & Change Management*, 11 (1), 232-254. <http://dx.doi.org/10.61426/sjbcm.v11i1.2849>
7. Kisanya, L. A., Njoka, C., & **Makori, D.** (2024). Corporate governance and quality of financial reporting of commercial banks listed at the Nairobi Securities Exchange, Kenya. *International Academic Journal of Economics and Finance*, 4(3), 52-69. https://iajournals.org/articles/iajef_v4_i3_52_69.pdf
8. Mundia, C. W., & **Makori, D.** (2024). Digital financial innovations and financial deepening of commercial banks in Nairobi City County, Kenya. *The Strategic Journal of Business & Change Management*, 11 (4), 159 – 178. <http://dx.doi.org/10.61426/Sjbcm.v11i4.3087>
9. Mwaniki, P. N., **Makori, D.**, & Irungu, A. M. (2024). Borrowers' characteristics and repayment of individual loans provided by the Youth Enterprise Development Fund in Embu County, Kenya. *African Journal of Emerging Issues (AJOEI)*, 6 (2), 46-58.
10. Mwaniki, P. N., **Makori, D.**, & Irungu, A. M. (2024). Lender-specific factors and repayment of individual loans provided by the Youth Enterprise Development Fund in Embu County, Kenya. *African Journal of Emerging Issues (AJOEI)*, 6 (2), 46-58.
11. Mwaura, S. N., & **Makori, D.** (2024). Mobile banking and financial performance of tier one commercial banks in Kenya. *The Strategic Journal of Business & Change Management*, 11 (4), 738 – 758. <http://dx.doi.org/10.61426/Sjbcm.v11i4.3116>
12. Njoroge, E. W., & **Makori, D.** (2024). Credit factors and loan accessibility in deposit-taking savings and credit cooperative organisations in Kenya. *IJARKE Business & Management Journal*, 6 (4), 57-62.
13. Ouma, C. O., **Makori, D.**, Aluoch, M. O. (2024). Firm characteristics and financial performance of microfinance banks in Kenya. *International Academic Journal of Economics and Finance*, 4(3), 164-193.
14. Abuga, K., Wamugo, L., & **Makori, D.** (2023). Liquidity capacity and financial performance of commercial banks in Kenya. *International Journal of Finance and Accounting*, 8 (1), 76–96. <https://doi.org/10.47604/ijfa.2003>
15. Adhuong, N., Y., & **Makori, D. M.** (2023). Selected macroeconomic variables and financial

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- performance of commercial banks in South Sudan. *The Strategic Journal of Business & Change Management*, 10 (4), 515 – 534. <http://dx.doi.org/10.61426/sjbcm.v10i4.2769>
16. Gichuhi, F. I., **Makori, D.** (2023). Savings and credit cooperative societies' services and household investment among Mwalimu SACCO Members in Nyandarua County, Kenya. *International Academic Journal of Human Resource and Business Administration*, 4(3), 305-324.
 17. Kipkurui, B., K., & **Makori, D.** (2023). Internal control systems and revenue collection performance of the county government of Kericho, Kenya. *The Strategic Journal of Business & Change Management*, 10 (1), 533 – 559. <https://strategicjournals.com/index.php/journal/article/view/2561/0>
 18. Mwanzia, G., & **Makori, D.** (2023). Asset and liability structure on the investment performance of deposit-taking savings and credit cooperatives in Nairobi City County, Kenya. *American Journal of Finance and Business Management*, 2 (1), 1 – 15. <https://doi.org/10.58425/ajbsm.v1i1.161>
 19. Kirugumi, G., J. & **Makori, D.** (2022). Firm characteristics and working capital financing adopted by non-financial firms listed at the Nairobi Securities Exchange, Kenya. *Journal of Finance and Accounting*, 6(2), 41-62. <https://doi.org/10.53819/81018102t5063>
 20. Mohamed, A., & **Makori, D.** (2022). Strategic financial practices and funding sustainability of non-governmental organisations in Kenya: A Case of Islamic Relief Kenya. *International Journal of Current Aspects in Finance, Banking and Accounting*, 4(2), 1-10. <https://doi.org/10.35942/ijcfa.v4i2.248>
 21. Sawe, K., & **Makori, D.** (2022). Financial management practices and performance of commercial and services companies listed at the Nairobi Securities Exchange, Kenya. *International Journal of Economics, Business and Management Research*, 6 (9), 91-107. <http://dx.doi.org/10.51505/ijebmr.2022.6908>
 22. Walde, I., G., & **Makori, D.** (2022). Macroeconomic variables and financial performance of deposit-taking microfinance institutions in Kenya. *International Academic Journal of Economics and Finance*, 3(7), 447-487. https://iajournals.org/articles/iajef_v3_i7_447_487.pdf
 23. Kilaka, J. M., **Makori, D.** (2021). Foreign remittances and stock returns of firms listed at the Nairobi Securities Exchange, Kenya. *International Journal of Business Management & Finance*, 3 (1), 157-170. <https://serialpublishers.org/index.php/ijbmf/issue/view/22>
 24. Wamalwa, N., Mungai, J., & **Makori, D.** (2020). Effect of Camel variables on financial stability: A dynamic panel analysis of commercial banks in Kenya. *Research Journal of Finance and Accounting*, 11 (18), 79–91. <https://iiste.org/Journals/index.php/RJFA/article/view/54185>
 25. Wamalwa, N., Mungai, J., & **Makori, D.** (2020). Moderating effect of exchange rate on the relationship between firm characteristics and financial stability of commercial banks in Kenya. *European Journal of Business and Management*, 12 (25), 71–76. <https://iiste.org/Journals/index.php/EJBM/article/view/54204>
 26. Mugwe, M. M., & **Makori, D.** (2019). Firm characteristics and capital structure of small and medium enterprises in Kenya. *International Journal of Current Aspects*, 3 (V), 42–56. <https://journals.ijcab.org/journals/index.php/ijcab/article/view/60>
 27. Mutemi, K., & **Makori, D.** (2019). Interest rate capping and financial performance of commercial banks in Kenya. *International Journal of Current Aspects*, 3 (4), 119–130. <https://journals.ijcab.org/journals/index.php/ijcab/article/view/51>
 28. Omondi, N. O., & **Makori, D.** (2019). Financial risks and financial performance of commercial banks in Kenya. *International Journal of Scientific and Education Research*, 3 (4), 1-15. <http://ijsernet.org/>
 29. Nyabute, S. O., & **Makori, D.** (2019). Macroeconomic factors and financial performance of commercial banks in Kenya. *International Journal of Management and Commerce Innovations*, 7

- (2), 164–171. <https://researchpublish.com/search>
30. Abdullahi D. I., & **Makori, D.M.** (May–June, 2018). Technological innovations and financial performance of commercial banks in Nakuru County, Kenya. *International Journal of Research in Business, Economics and Management*, 2 (3), 1–26. <http://www.ijrbem.com/doc/67.pdf>
 31. Makori, O., **Makori, D.M.**, & Anyieni, A.G. (2018). Financial management practices on the profitability of an organisation: A Case of Smartline Matatu Service Limited, Kenya. *IOSR Journal of Economics and Finance (IOSR-JEF)*, 9 (4). 40–47. <https://www.iosrjournals.org/iosr-jef/papers/Vol9-Issue4/Version-3/F0904034047.pdf>
 32. Omar, A. K. & **Makori, D.M.** (2018). Credit information sharing and financial performance of commercial banks in Kenya. *International Academic Journal of Economics and Finance*, 3 (2), 160–178. https://www.iajournals.org/articles/iajef_v3_i2_160_178.pdf
 33. Msaki, L.J, Maleko, G., **Makori, D.M.**, & Momanyi, J.O. (October 2014). Gender-F reorganisation vis-à-vis Gender-M association and dissociation empowerment: A socio-economic value re-engineering in Tanzania (Africa). *International Journal of Scientific Research and Innovative Technology*, 1 (3), 58–72. http://www.ijrsit.com/uploaded_all_files/1549017377_d7.pdf
 34. **Makori, D.M.**, & Jagongo, A. (December, 2013). Working capital management and firm profitability: Empirical evidence from manufacturing and construction firms listed on the Nairobi Securities Exchange, Kenya. *International Journal of Accounting and Taxation*, 1 (1), 1–14. http://ijatnet.com/journals/ijat/Vol_1_No_1_December_2013/1.pdf
 35. **Makori, D.M.**, & Jagongo, A. (October, 2013). Environmental accounting and firm profitability: An empirical analysis of selected firms listed in the Bombay Stock Exchange, India. *International Journal of Humanities and Science*, 3 (18), 248–256. Retrieved from <http://www.ijhssnet.com/journal/index/2115>
- Makori, D.M.**, & Shukla, A. (June, 2008). Environmental reporting: A Comparative case of disclosure practices of RSMML & HZL. *Pacific Business Review*, 1 (1), 14–30. Retrieved from http://www.pbr.co.in/2008/april_june.aspx

1.2.1 1.2.2 UNIVERSITY-LEVEL SCHOLARLY BOOKS

36. **Makori, D.M.** (2014). *Environmental accounting and reporting in India: Basics, concepts, techniques, and practices* (1st Ed.), Deutschland, Germany: LAP LAMBERT Publishing Company. ISSN: 978-3-659-58398-8. <https://www.lap-publishing.com/extern/listprojects>

1.2.3 REFEREED LEARNING MODULES

1. Ndede, F.S., Aluoch, M.O., **Makori, D.** (2021). *Management accounting module*. Open Educational Resources (OER) Africa. <https://www.oerafrica.org/resource/management-accounting>
2. **Makori, D.** (2021). BAC 411: Trust and Executorship Accounts – B.COM (Finance) Programme, Kenyatta University. <https://kusoma.ku.ac.ke/course/view.php?id=5381>
3. **Makori, D.** (2020). BMS 302: Applied Business Statistics B.COM (Project Management) Programme, Kenyatta University, <https://kusoma.ku.ac.ke/course/view.php?id=2263>

Makori, D. (2020). BMS 402: Advanced Operations Research – B.COM (Project Management) Programme, Kenyatta University. <https://kusoma.ku.ac.ke/course/view.php?id=5500>

1.2.4 REVIEWED CONFERENCE PAPERS

1. **Makori, D.** (2024). *Enhancing sustainable development in Kenya through environmental accounting: A Review of literature*. 6th International Business Research and Industrial Conference (IBRIC) on ‘Business Intelligence and Innovations for Sustainable Development’ held virtually at Kenyatta University, Kenya from 27th – 28th June 2024 (pp.20). <https://www.ku.ac.ke/ibric/>
2. Wamalwa, N., Mungai, J. & **Makori, D.** (2020). *Assessment of financial stability among*

commercial banks in Kenya: Evidence of the fragility index measure. 2nd International Business Research and Industrial Conference (IBRIC) on ‘Academia-industry partnerships for competitive innovations and global sustainable development’ held virtually at Kenyatta University, Kenya from 3rd – 4th December 2020 (pp.502). <https://ir-library.ku.ac.ke/handle/123456789/22428>

3. Omondi, N. O., & **Makori, D.** (2019). *Financial risks and financial performance of commercial banks in Kenya*. 1st International Business Research and Industrial Conference (IBRIC) on ‘Emerging Trends in Business Management for Global Sustainable Development’ held at Kenyatta University North Coast Beach Hotel, Mombasa, Kenya from November 20th – 21st, 2019 (pp.46). Retrieved from <https://ir-library.ku.ac.ke/handle/123456789/20125>
4. **Makori, D.M.**, Jagongo, A., & Simiyu, E. (2017). *Working capital management and financial performance: Evidence from Firms Listed at the Nairobi Securities Exchange, Kenya*. 3rd Africalics International Conference on Emerging Innovation Systems for Sustainable Development in Africa held at Oran 2 University, Oran, Algeria from November 27th – 29th, 2017 (pp.46). Retrieved from <http://www.africalics.org/wp-content/uploads/2018/04/Oran-Conference-Proceedings.pdf>
5. **Makori, D.M.**, Jagongo, A., & Simiyu, E. (2017). *Short-term financing and financial performance of Firms Listed at the Nairobi Securities Exchange, Kenya*. Global Applied Business Research Conference on Advancements of Knowledge held at the University of London, UK from July 17th – 18th, 2017. ISBN 978-1-925488-40-1. <https://griboconfo.com/wp-content/uploads/2017/06/314-Daniel-Makori-1.pdf>
6. **Makori D. M.**, & Jagongo A. (2016). *The mediating effect of cash holdings on the relationship between short-term financing and performance of firms listed at the Nairobi Securities Exchange, Kenya*. 3rd International Interdisciplinary Conference (IIC3) on Innovative Research for Sustainable Development held at the University of Eldoret, Kenya from September 7th – 9th, 2016. <http://uoeld.ac.ke/newsmodule/uoel-announces-IIC3>
4. **Makori, D.M.** (2008). *Valuation and accounting of intellectual property rights*. AICTE sponsored National Seminar on Intellectual Property Rights: Multilateral Obligations, Implementation and Its Socio-Economic Implications, organised by Pacific Institute of Management, Udaipur, India, from February 14th – 16th, 2008.

1.2.5 CONSULTANCY AND PROJECT REPORTS

7. Key Trainer (Core Business Skills), Kenya Youth Employment and Opportunities Project (KYEOP) sponsored by the Government of Kenya and the World Bank.

1.2.6 NON-REVIEWED CONFERENCE PAPERS

1. **Makori, D.M.** (2008). *Ecological crisis and environmental protection with particular reference to the corporate world: A case study*. 2nd International Indian Congress on Unified Planet Earth and Diversified World: Changing Environment and Space Technology, organised by the Department of Geography and Natural Resource Management, Janardan Rai Nagar Rajasthan Vidyapeeth University, Udaipur, India, from February 29th – March 2nd, 2008.
- Makori, D.M.** (2007). *Accounting for small and medium enterprises: An overview*. One Day Seminar on Accounting Issues organised by the Department of Accounting, M. V. Shramjeevi College, Udaipur, India, on September 30, 2007.

1.2.7 EDITORSHIP OF A BOOK OR CONFERENCE PROCEEDINGS

2. 2024

2023

Appointment
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Conference (C

1.2.8 SCHOLARLY PRESENTATIONS AT CONFERENCES/WORKSHOPS/SEMINARS

- 2024** **Makori, D.** (2024). *Enhancing sustainable development in Kenya through environmental accounting: A Review of literature*. 6th International Business Research and Industrial Conference (IBRIC) on 'Business Intelligence and Innovations for Sustainable Development' held virtually at Kenyatta University, Kenya from 27th – 28th June 2024 (pp.20). <https://www.ku.ac.ke/ibric/>
- 2023** 5th International Business Research and Industrial Conference (IBRIC) on 'Strategic Business Innovations and Policies for Sustainable Social and Economic Development' held virtually on 22nd – 23rd June 2023. Accessed from <http://www.ku.ac.ke/ibric/>
- 2022** 4th International Business Research and Industrial Conference (IBRIC) on 'Business Reinvention, Innovation & Creativity For Economic Recovery' held virtually on 23rd – 24th June 2022. Accessed from <http://www.ku.ac.ke/ibric/>
- 2021**
1. East Africa Social Business Forum on Youth Entrepreneurship held virtually from April 10-11, 2021. Accessed from [Event brief | East Africa Social Business Forum on Youth Entrepreneurship \(socialbusinesspedia.com\)](http://socialbusinesspedia.com)
 2. 3rd International Business Research and Industrial Conference (IBRIC) on 'Building Business Resilience and Sustainability in the Context of Economic Recession and Pandemics' held virtually on 26th – 27th August 2021. Accessed from <http://www.ku.ac.ke/ibric/>
- 2020** Wamalwa, N., Mungai, J. & **Makori, D.** (2020). *Assessment of financial stability among commercial banks in Kenya: evidence of the fragility index measure*. 2nd International Business Research and Industrial Conference (IBRIC) on 'Academia-industry partnerships for competitive innovations and global sustainable development' held virtually at Kenyatta University, Kenya from 3rd – 4th December 2020. <http://www.ku.ac.ke/ibric/>
- 2019**
1. International Business Research and Industrial Conference (IBRIC) Pre-Conference Event on 'The Manufacturing Sector in Achieving Global Sustainable Development in Kenya' held on 18th June 2019 at Kenyatta University Main Campus.
 2. **Makori, D.** (2019). *Governance and financial disclosure quality of firms listed at the Nairobi Securities Exchange, Kenya*. 1st International Business Research and Industrial Conference (IBRIC) on 'Emerging Trends in Business Management for Global Sustainable Development' held at Kenyatta University North Coast Beach Hotel, Mombasa, Kenya from November 20th – 21st, 2019. <http://www.ku.ac.ke/ibric/>
- 2017**
1. **Makori, D.M., Jagongo, A., & Simiyu, E.** (2017). *Working capital management and financial performance: Evidence from Firms Listed at the Nairobi Securities Exchange, Kenya*. 3rd Africalics International Conference on Emerging Innovation Systems for Sustainable Development in Africa held at Oran 2 University, Oran, Algeria from November 27th – 29th, 2017.
 2. **Makori, D.M.** (2017). *Short-term financing decisions and financial performance of non-financial firms listed at the Nairobi Securities Exchange, Kenya*. The 34th Kenyatta University Postgraduate Seminar was held on Friday, 21st July 2017 at Kenyatta University.
 3. **Makori, D.M., Jagongo, A., & Simiyu, E.** (2017). *Short-term financing and financial performance of Firms Listed at the Nairobi Securities Exchange, Kenya*. Global Applied Business Research Conference on Advancements of Knowledge held at the University of London, UK from July 17th – 18th, 2017. ISBN 978-1-925488-40-1. <https://griboconfo.com/wp-content/uploads/2017/06/314-Daniel-Makori-1.pdf>

- 2016** 1. **Makori D. M., & Jagongo A. (2016).** *The mediating effect of cash holdings on the relationship between short-term financing and performance of firms listed at the Nairobi Securities Exchange, Kenya.* 3rd International Interdisciplinary Conference (IIC3) on Innovative Research for Sustainable Development held at the University of Eldoret, Kenya from September 7th –9th, 2016. <http://uoeld.ac.ke/newsmodule/uoel-announces-IIC3>
- 2008** 1. 2nd International Indian Geography Congress on Unified Planet Earth and Diversified World, held at J.R.N. Rajasthan Vidyapeeth University, Udaipur (Rajasthan), India, from 29th February to 2nd March, 2008. Paper presented: *Ecological crisis and environmental protection with particular reference to the corporate world: A Case study.*
2. National Seminar on Intellectual Property Rights held at Pacific Institute on Management, Udaipur (Rajasthan), India, from February 14th – 16th, 2008, and presented a paper on “*Valuation and Accounting of Intellectual Property Rights.*”
- 2007** 1. Day Seminar on Accounting Issues Organised by the Department of Accounting, M.V. Shramjeevi College, Udaipur, India, held on September 30, 2007, and presented a paper entitled “*Accounting for Small and Medium Enterprises: An Overview.*”
2. National Seminar on Diversity Management – HR Practices Organised by Master of Human Resource Management Program, Department of Business Administration & MHRM Program, University College of Commerce & Management Studies, Mohan Lal Sukhadia University, Udaipur (Rajasthan), India held on 23-24 November 2007.

1.3 QUALITY TEACHING, LEARNING AND MENTORSHIP

1.3.1 STUDENT EVALUATIONS

Student evaluation during 2019/2020 and 2020/2021 Semester one through the Centre for Teacher Professional Development and Excellence:

Lecturer Name	Unit	Course Requirement (Out of 12)	Teaching Effectiveness (Out of 30)	Course Conduct (Out of 20)	Evaluation of Learning (Out of 25)	Total Mark (Out of 87)	Total %ge
Daniel Makori	BAC 101: Fundamentals of Accounting II	12.00	26.000	18.00	22.50	78.50	90.23
Daniel Makori	BAC 309: Financial Derivatives	12.00	24.00	16.00	20.00	72.00	82.76
Daniel Makori	BAC 407 Financial Statement Analysis	11.50	27	17.25	21.50	77.25	88.79
Daniel Makori	BAC 813 Financial Accounting	12	30	20	25	87	100

1.3.2 TRAINING IN HIGHER EDUCATION

- 2025** Virtual training on Proposal Writing and Grant Management that took place on Wednesday, 23rd July 2025, through Google Meet link: <https://meet.google.com/auj-hamn-hvh>
- 2023** Staff Mentors Seminar on “*Effective Holistic Mentorship*” Organised by the Kenyatta University Mentorship Programme on 25th July 2023 at Kenyatta University.
- Blended Seminar on “*Bridging the generational gap in problem-solving: Skills to mentor Generation Z.*” Organised by the Kenyatta University Mentorship Programme on 13th June 2023 at Kenyatta University.
- 2018** Staff Mentors Seminar Organised by the Kenyatta University Mentorship Programme on 26 January 2018 at Kenyatta University.
- 2013** Workshop on Case Learning and Teaching held at Kenyatta University, Nairobi, Kenya from June 27th – 28th, 2013.
- Training Programme on Teaching Methodology, Testing, and Evaluation in Institutes of Higher Learning by the Centre of Excellence in Evaluation, held at Kenyatta University,

Nairobi, Kenya from May 28th – 31st, 2013.

- 2008** Interactive Faculty Programme on Teaching Skills, Pedagogy and Research Methods, held at the Pacific Institute of Management, Udaipur (Rajasthan), India from July 18th to 20th, 2008.

1.3.3 ONGOING SUPERVISIONS

S/N	Name & Registration No.	Project/Thesis Title
1.	Mwanzi James Munyalo D86/CTY/21249/2022	Financial Literacy and Profitability of the Top 100 Small and Medium Enterprises in Kenya
2.	Warsame Mohamed Osman D58F/CTY/PT/21645/2022	Credit Risk Management and Liquidity of Commercial Banks in Kenya
3.	Cavine Ouma D58/CTY/PT/20049/2021	Firm Characteristics and Credit Risk of Microfinance Banks in Kenya
4.	Abdikarim Musa Abdiaziz D53/OL/GAR/20129/2021	Working Capital Management Practices and Financial Performance of Small and Medium Enterprises in Garissa County, Kenya
5.	Christina Paschal Kihanga D86EA/CTY/21297/2021	Digital Financial Services and Growth of Micro, Small and Medium Enterprises in Ilala Municipality, Dar-Es-Salaam, Tanzania
6.	Hesborn Kisambo Shitambasi D53/OL/CTY/21184/2021	Financial Literacy and Financial Sustainability of Micro, Small, and Medium Enterprises in Kakamega County, Kenya
7.	Linda Josephine D53/NKU/PT/21919/2021	Digital Banking Innovations and Financial Performance of Tier I and Tier II Banks in Kenya
8.	Winnie Wangui Kinuthia D53/NKU/PT/22334/2021	Working Capital Management Practices and Financial Performance of Unified Business Permit Small and Medium Enterprises in Nakuru Central Business District, Kenya
9.	Ger Sofia Atieno D53/NKU/PT/20940/2020	Corporate Governance and Financial Performance of Savings and Credit and Co-Operatives
10.	Grace Njeri Mwangi D53/NKU/PT/20861/2020	Tax Payment on the Performance of Small and Medium Enterprises (SMEs) in Nakuru Town
11.	Miriam Wambuli Muthama D58/CTY/PT/21209/2020	Credit Management Practices and Financial Sustainability of Dairy Processing Companies in Nairobi County, Kenya
12.	Orestus Chweya D53/NKU/PT/20006/2020	Working Capital Management and Financial Performance of Deposit-Taking Microfinance Institutions in Nakuru County, Kenya
13.	Patrick Mwangi Waigwa D58/EMB/PT/20399/2020	Adoption and Impact of Mobile Money Credit on Dairy Enterprises in Nyeri County, Kenya
14.	Irene Muthoni Ndumia D86/CTY/28458/2019	Asset Structure and Profitability of Firms Listed Under Manufacturing and Allied Sector at the Nairobi Securities Exchange, Kenya
15.	Isabella Kogei D86/CTY/28450/2019	Non-Performance of Loans and Financial Sustainability of Licensed Micro Finance Banks (MFBs) in Kenya: The Moderating Role of Lending Interest
16.	Linus James Choda D58/27067/2019	Credit Management Practices and Their Effects on Bad Debts on Business Loans of Selected Microfinance Institutions: Basis for Loan Restructuring Program in Kenya
17.	Mbaka Erastus Mwiti	Impact of Working Capital Management on Financial

- | | |
|---|---|
| D53/OL/EMB/26968/2019 | Performance of Small and Medium Enterprises (SMEs) in Tharaka Nithi County-Kenya |
| 18. Ann Wanja Kaggia
D58/CTY/PT/26505/2018 | Effect of Financial Flexibility on Stock Returns of Firms Listed in Nairobi Securities Exchange, Kenya |
| 19. Anachoni David Chiboole
D86/CTY/PT/26836/2018 | Financial Risk and Financial Performance of Commercial Banks in Kenya |
| 20. Maina Patricia Wacu
D53/NKU/PT/25835/2018 | Determinants of Repayments of Affirmative Fund Loans in Nakuru East Sub-County |
| 21. Damaris Wangui Kihui
D86/CTY/39287/2017 | Financial Risk Hedging Practices, Management Strategies and Debt Capacity of Listed Non-Financial Firms in Kenya |
| 22. Denis Kiprop Kiplagat
D53/OL/NKU/32609/2017 | Firm Characteristics and Financial Performance of Businesses Funded by Youth Enterprise Development Fund in Baringo Constituency, Baringo County, Kenya |
| 23. Gachira Macharia Wilfred
D53/OL/CTY/32327/2017 | Selected Macroeconomic Variables and Performance of Stock Prices of Firms Listed at the Nairobi Securities Exchange in Kenya |
| 24. Jeffrey Njoroge Njihia
D53/NKU/PT/39554/2016 | Internal Control Systems and Financial Performance of Kenya Power and Lighting Company |
| 25. Joan Chelangat
D53/KER/PT/33688/2015 | Interest Rates and Financial Performance of Commercial Banks Listed on the Nairobi Securities Exchange, Kenya |
| 26. Duncan Mwaura Chege
D53/OL/CTY/33948/2015 | Financial Management Variables and Financial Performance of Manufacturing and Allied Firms Listed on Nairobi Securities Exchange, Kenya |
| 27. Nzyuko Joseph Mutinda
D86/CTY/32645/2015 | Firm Characteristics and Financial Performance of Insurance Companies in Kenya |
| 28. Fredrick Wafula Wanyonyi
D86/CTY/29510/2014 | Working Capital Management Strategies and Financial Performance of Commercial Banks in Kenya |
| 29. Imbadu Brian
D53/CTY/PT/33408/2014 | Financial Innovations and Financial Performance of Commercial Banks in Kenya |
| 30. Mercy Wairimu Njoroge
D63/KU/PT/27245/2014 | Cash Management Practices and Financial Sustainability of Public Secondary Schools in Nakuru County, Kenya |
| 31. Joseph Ngugi Chege
D58/NKU/PT/25572/2013 | Determinants of Working Capital Financing Strategies: Case of Non-Financial Firms Listed at the Nairobi Securities Exchange |
| 32. Nicholas Muguthu Njogu
D58/CTY/PT/27624/2013 | Capital Structure and Financial Performance of Micro Finance Institutions in Kenya |
| 33. Teddy Kipkemboi Ronoh
D58/CTY/PT/25583/2013 | Unsystematic Risks and Stock Returns of Commercial Banks Listed at the Nairobi Securities Exchange, Kenya |
| 34. Christopher Juma Mumani
D53/OL/22057/2011 | An Analysis of the Nexus Between Financial Management Practices and Performance of Community-Based Organisations in Nakuru County |

1.3.4 SUPERVISION OF POSTGRADUATE STUDENTS

1.3.4.1 Doctor of Philosophy (PhD) in Business (Accounting, Finance)

S/N	Name & Registration No.	Thesis Title	Graduation Date
1.	Nathan Wamalwa Wafula D86/CTY/38480/2016	Firm Characteristics and Financial Stability of Commercial Banks in Kenya	December 2020

1.3.4.2 Master of Science (MSc) in Finance

S/N	Name & Registration No.	Project/Thesis Title	Graduation Date
1.	Kisanya Luvusi Antony D58/CTY/PT/28379/2014	Corporate Governance and Financial Reporting Quality by Commercial Banks Listed at the Nairobi Securities Exchange, Kenya	July 2025
2.	Kiage Job Abuga D58/CTY/PT/28669/2014	Liquidity Capacity and Financial Performance of Commercial Banks in Kenya	July 2023
3.	Ngatia James D58/NKU/PT/31873/2015	Camel Financial Indicators and Performance of Tier Three Commercial Banks in Kenya	December 2024
4.	Pius Njagi Mwaniki D58/CTY/32961/2015	Critical Factors and Loan Repayment of Individual Loans Provided by Youth Enterprise Development Fund in Embu County, Kenya	December 2024
5.	Ndung'u Kiarie Clement D58/NKU/PT/33848/2015	Credit Risk Management Strategies and Loan Performance of Government Enterprise Development Funds in Nakuru County, Kenya	December 2022

1.3.4.3 Master of Business Administration (MBA) (Accounting, Finance)

S/N	Name & Registration No.	Title	Graduation Date
1.	Lekupani Leleok D53/OL/NKU/26540/2015	Systematic Risk Factors and Non-Performing Loans of Non-Listed Commercial Banks in Kenya	July 2025
2.	Winfred Warukira D53/NKU/PT/38792/2016	Liquidity Management and Financial Performance of Deposit-Taking Savings and Credit Cooperative Societies in Nakuru County, Kenya	July 2025
3.	Everlyne Wangui Gachiengo D53/CTY/PT/37224/2016	Financial Deepening and Growth of Small and Medium Enterprises in Kiambu County, Kenya	December 2024
4.	Geoffrey Kipngetich D53/KER/PT/39069/2016	Lending Practices and Financial Performance of Savings and Credit Cooperatives in Kericho County	December 2024
5.	Samuel Njogu Mwaura D53/OL/CTY/27171/2015	Mobile Banking and Financial Performance of Tier One Commercial Banks in Kenya	December 2024
6.	Elizabeth Wambui Njoroge D53/OL/NKU/22092/2021	Critical Credit Variables And Loan Accessibility In Deposit-Taking Savings And Credit Cooperative Organisations in Kenya	July 2024
7.	Hamse Ibrahim Jirde D53F/21439/2022	Taxpayer Education and Tax Compliance by Water Vending Businesses in Hargeisa	July 2024

		City, Somaliland	
8.	Yai Ngor Adhuong D53/NKU/PT/28565/2019	Selected Macro-Economic Variables and Financial Performance of Commercial Banks in South Sudan	December 2023
9.	Fredrick Irungu Gichuhi D53/OL/NKU/26214/2015	Savings and Credit Cooperative Societies' Services and Household Investment Among Mwalimu Sacco Members in Nyandarua County, Kenya	December 2023
10.	Gladys Ogendi D53/CTY/PT/23135/2013	Financial Management Practices and Financial Sustainability of Enterprises Financed by Women Enterprise Fund in Kasarani Sub-County, Nairobi City County, Kenya	July 2023
11.	Grace Mwanzia D53/CTY/PT/37990/2016	Asset and Liability Structure on Investment Performance of Deposit Taking Savings and Credit Cooperatives in Nairobi City County, Kenya	July 2023
12.	Kipkurui Koros Benard D53/PT/38173/2017	Internal Control Systems and Revenue Collection Performance of the Government of Kericho County, Kenya	July 2023
13.	Gitonga Jason Girugumi D53/OL/CTY/27576/2018	Firm characteristics and working capital financing adopted by non-financial firms listed at the Nairobi Securities Exchange, Kenya	December 2022
14.	Kenneth Sawe D53/OL/CTY/39172/2016	Financial management practices and performance of commercial and services companies listed at the Nairobi Securities Exchange, Kenya	December 2022
15.	Adankhalif Issack Mohamed D53/OL/CTY/26136/2015	Strategic Financial Practices and Funding Sustainability of Non-Governmental Organisations in Kenya: A Case of Islamic Relief Kenya	July 2022
16.	Ibrahim Galo Walde D53/NKU/PT/38265/2017	Macroeconomic Variables and Financial Performance of Deposit-Taking Microfinance Institutions in Kenya	July 2022
17.	Jackson Mutua Kilaka D53/CTY/PT/38373/2016	External Cash Inflows and Stock Returns of Firms Listed at Nairobi Securities Exchange, Kenya	December 2021
18.	Fredrick Owino Wagwa D53/38185/2016	Macroeconomic Variables and Performance of Stock Prices of Companies Listed on the Nairobi Securities	July 2021
19.	Samuel Omboke Nyabute D53/OL/CTY/32167/2016	Macro-Economic Factors and Financial Performance of Commercial Banks in Kenya	December 2019
20.	Mugwe Munga Michael D53/NKU/PT/32546/2015	Firm Characteristics and Capital Structure of Small and Medium Enterprises in Kenya	December 2019

21.	Omondi Nicholas Odhiambo D53/PT/37127/2016	Financial Risks and Financial Performance of Commercial Banks in Kenya	July 2019
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1.4 PROFESSIONAL/CONSULTANCY

1.4.1 NETWORKS/COLLABORATIONS

2021 **Call for Proposals:** Proposal for multi-country research) by The Institute of African Studies (IAS) at the University of Ghana on Gender Equitable and Transformative Social Policy for Post-COVID-19 Africa (GETSPA) Project.

Proposal Title: Double Burden: An Analysis of Social Policy on the gendered nature of paid and unpaid work in a post-COVID-19 East Africa.

Team Members:

1. **Dr. Hannah Muzee**, Kyambogo University, Uganda
2. **Dr. Vedaste Ndizera**, University of Rwanda, Rwanda
3. **Dr. Bitrina Diamett**, Science, Technology and Innovation Promotion Organisation, Tanzania
4. **Dr. Daniel Makori**, Kenyatta University, Kenya

1.4.2 EDITORIAL BOARDS/REFeree FOR PROFESSIONAL PERIODICALS

2024 Member of the Editorial Sub-Committee of the 6th International Business and Industrial Research Conference (IBRIC) Organising Committee.

2023 Member of the Editorial Sub-Committee of the 5th International Business and Industrial Research Conference (IBRIC) Organising Committee.

1.4.3 CONSULTING FOR ORGANIZATIONS/INSTITUTIONS

2018 to 2021 **Name of Project:** Kenya Employment and Opportunities Project (KYEOP) Framework Agreement for Delivery of Core Business Skills Training

REF No: MPYG/KYEOP/FBS/02/2017-2018

Sponsor: Government of Kenya and World Bank

Name of Organisation: The Association of Volunteers in International Service (AVSI)

Role in the Project: Core Business Skills Trainer/Expert

Contact Person: Project Manager AVSI,
Collince Otieno 0721682366, collins.otieno@avsi.org

1.4.4 MEMBERSHIP TO ACADEMIC/PROFESSIONAL BODIES

2015 to Date Member, Kenya Institute of Management (KIM)

1.4.5 ANY OTHER (EDITORSHIP/PEER REVIEW, EXTERNAL EXAMINER, ETC)

2021 to Date Peer Reviewer for Kenya Institute for Public Policy Research and Analysis (KIPPRA)

2014 to Date Peer Reviewer for Horizon Research Publishing Corporation, USA

1.5 ADMINISTRATIVE AND RESPONSIBILITIES

1.5.1 RECOGNIZED UNIVERSITY ADMINISTRATIVE POSITIONS

Date	Position
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29th January 2024 to Date	Member of the Editorial Sub-Committee of the 6 th International Business and Industrial Research Conference (IBRIC) 2024 Organising Committee.
17th January 2023 to Date	Member of the School Board of Postgraduate Studies Committee, School of Business, Economics and Tourism, Kenyatta University.
17th January, 2023	Member of the Editorial Sub-Committee of the 5 th International Business and Industrial Research Conference (IBRIC) 2023 Organising Committee.
31st October 2022	Chairperson, Committee of Project/Thesis Handbook for the Department of Accounting and Finance.
2nd November, 2021	Member of the Publicity Sub-Committee of the 4 th International Business and Industrial Research Conference (IBRIC) Organising Committee.
13th October, 2021 to Date	Chairman of the Departmental Board of Postgraduate Studies Committee, Department of Accounting and Finance.
21st May 2021 to Date	Member of the School of Business, Economics and Economics Library Committee.
27th April, 2021	Member of the Publicity Sub-Committee of the 4 th International Business and Industrial Research Conference (IBRIC) Organising Committee.
2021 to Date	Member of the Departmental Research and Innovation Committee, Department of Accounting and Finance, School of Business, Economics and Tourism, Kenyatta University.
2nd November 2020	Appointed by the Deputy Vice-Chancellor (Academic) to a team of champions to assist the Digital School, Kenyatta University, in reviewing blended learning modules for uploading on the Learning Management System.
10th September 2019	Secretary to the 2 nd International Business and Industrial Research Conference (IBRIC) 2020 Local Organising Committee – Nakuru Campus Chapter.

1.5.2 OTHER RESPONSIBILITIES IN THE UNIVERSITY

Date	Position
9th June 2023	Rapporteur to the 5 th IBRIC 2023 held by the School of Business, Economics, and Finance, Kenyatta University on 22 nd – 23 rd June, 2023.
14th June 2022	Rapporteur to the 4 th IBRIC 2023 held by the School of Business, Economics, and Finance, Kenyatta University on 23 rd – 24 th June 2022.
25th January, 2022	Staff Mentor in the University Staff-to-Student Mentoring Programme.
23rd August 2021	Rapporteur to the 3 rd IBRIC 2023 held by the School of Business, Economics and Finance, Kenyatta University on 26 th – 27 th June 2021.
2017 to Date	Internal examiner for MBA, MSC and PhD theses.

1.6 COMMUNITY ENGAGEMENTS AND OTHER CONTRIBUTIONS

1.6.1 COMMUNITY OUTREACH

May 2025	Member, Board of Management of Regina Caeli Girls High School, Gatundu South Sub-County, Kiambu County
17th May 2022 to Date	Organising Secretary, Abagusii Welfare Society, Kenya University (AWAKU)
2021 to Date	Vice Chairman, Male Empowerment Network

1.6.2 PROFESSIONAL AFFILIATION & PORTFOLIOS

2015 to Date Member, Kenya Institute of Management

1.6.3 RECOGNITIONS, AWARDS AND HONOURS

- 2017** Congratulatory message from the Vice-Chancellor of Kenyatta University, on behalf of the University Council and Senate, for being awarded the degree of Doctor of Philosophy of Kenyatta University during the 42nd Graduation Ceremony on 4th August 2017.
- 2008** Awarded a Merit Certificate by the J.R.N. Rajasthan Vidyapeeth University, Udaipur (Rajasthan), India, for securing second position in the M. Phil Accounting Examination of 2007 in the aforesaid university.
- 2008** Awarded Certificate of Service by the Kenya High Commissioner, New Delhi, India, for serving as a Coordinating Auditor for the Kenyan African Student Association, Udaipur Branch, India, during the years 2005 to 2007.
- 2006** Awarded Character Certificate by Bhupal Nobles' P.G. College, Udaipur, India, for being sincere, well-behaved, and of good moral character.

1.6.4 ANY OTHER COMMUNITY ENGAGEMENTS/CONTRIBUTIONS

- 6th July 2024** Letter of appreciation for the outstanding participation in the weekly clean-up activities at Igegania Level Hospital in July 2024.
- 15th December 2022** Appreciation from Convent Promise Church for facilitating the youth mentorship training between 10th to 14th December 2022.
- 17th October 2022** Invitation from Convent Promise Church, Kanjuku, Thika to facilitate the mentorship training from Tuesday, 10th to 14th December 2022 to teens and young youths aged between 18-24 years.
- December 2022** Certificate of appreciation for participating in the voluntary youth mentorship programme of Convent Promise Church between 10th to 14th December 2022.
- 17th-18th July 2017** Participated as a discussant at the Global Applied Business Research Conference at the University of London, London, UK.

1.7 REFEREES

1. **Dr. Fredrick Warui**, Chairman,
Department of Accounting and Finance,
School of Business, Economics & Tourism,
Kenyatta University
P.O. Box 43844 – 00100
Nairobi, Kenya.
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2. **Dr. Fredrick Ndede**, Senior Lecturer,
Department of Accounting and Finance,
School of Business, Economics & Tourism,
Kenyatta University
P.O. Box 43844 – 00100
Nairobi, Kenya.
Email: ndede.fredrick@ku.ac.ke
3. **Dr. Ambrose Jagongo**, Senior Lecturer,
Department of Accounting and Finance,
School of Business, Economics & Tourism,
Kenyatta University
P.O. Box 43844 – 00100
Nairobi, Kenya.
Email: jagongo.ambrose@ku.ac.ke