

DR. FREDRICK WARUI WAWERU

Personal Profile

1.1.1 Personal Details



Name: CPA DR.FREDRICK WARUI
WAWERU Title/Qualification: PhD IN
ACCOUNTING, MBA(FINANCE)
BBA(ACCOUNTING AND
FINANCE), DIP.ED.
(MATHS/ACCOUNTING/P.E)

CPA(K),CPS(K) Department:
ACCOUNTING AND FINANCE

Designation/Position:
LECTURER/CHAIRMAN ,
DEPARTMENT OF ACCOUNTING &
FINANCE

Email: warui.waweru@ku.ac.ke

Contact Address: 3985-01002 THIKA,

Area of Specialization:
-ACCOUNTING & FINANCE

Research Interests:
-TAXATION, PUBLIC SECTOR ACCOUNTING
-FINANCIAL REPORTING,
FINANCIAL RISK
MANAGEMENT, MANAGEMENT
ACCOUNTING INNOVATIONS,
AUDITING ,ENTREPRENEURIAL
FINANCE

ORCID ID: <https://orcid.org/0000-0001-5624-3034>

1.1.2 Academic & Professional Qualifications

- PhD in Accounting (JKUAT), MBA (Finance-KU), BBA (Accounting and Finance-KEMU), Diploma in Education (Maths/Accounting / Physical Education-KAGUMO TEACHERS), CPA(K), CPS(K)

1.1.3 Employment History

- 1998-2005 Mbugiti Secondary School, teaching Mathematics and Accounting
- 2005-2011 Michuki Technical Training Institute, teaching Accounting
- 2011-2014 Thika Technical Training Institute, teaching Accounting

- 2015 to date Kenyatta University, teaching Accounting

1.1.4 Achievements-

- Appointed Departmental Time Tabler in 2016
- Appointed Departmental Examinations co-coordinator, Accounting and Finance ,on 16th May,2016
- Appointed School of Business examination co-coordinator on 4th January, 2018- 4th January, 2022.
- Appointed school of Business Risk Management Coordinator May, 2018
- Chairman Quality Management Systems (QMS) Committee 2018
- Appointed Chairman Department of Accounting and Finance on August, 2022
- Appointed member of organizing committee of International Business Research and Industrial Conference in 2022 and 2023.
- Developed several curriculum and University programmes: Diploma in Accountancy, MBA (Accounting Option), PhD (Accounting Option)
- Reviewed several curriculum and University programmes: Bachelor of Commerce and MSC Finance
- Developed several refereed University Learning Modules: BAC301 (Advanced Financial Accounting 1), BAC302 (Advanced Financial Accounting 2), BAC400 (Tax Laws and Practice), LCC411 (Entrepreneurship Skills for Lawyers), BAC813 (Financial Accounting), BAC819 (Financial Analysis) and BAC828 (Advanced Financial Reporting)
- Reviewed several University Learning Modules: BAC304 (Fundamentals of Taxation) and BAC830 (Tax Theory and Business Application)

1.2 Publications

1.2.1 Referred Journals

- Warui, F.W. (2016) Relationship between forward-looking information disclosure and Financial Performance of Non-Financial Firms Listed in Nairobi Securities Exchange, Kenya. <http://dx.doi.org/10.6007/IJARBSS/v6-i11/2449>
- Warui, F.W. (2016) Relationship between Value Added Statement Disclosure and Financial Performance of Non - Financial Firms Listed in Nairobi Securities Exchange, Kenya. [IOSR Journal of Business and Management \(IOSR-JBM\) e-ISSN: 2278-487X, p-ISSN: 2319-7668. Volume 18, Issue 11. Ver. IV \(November. 2016\), PP 27-34](http://www.iosrjournals.org)
- Fredrick, W. W., & Peter, O. I. (2019). The Influence of Demographic Factors on Tax Payer compliance in Uganda. [International Journal of Academic Research in Business and Social Sciences, 9\(9\), 537–556.](http://www.iosrjournals.org)
- Kinyua, M., & Warui, F. (2020). Financial Risk Management and Profitability of Deposit Taking Savings and Credit Cooperative Societies in Nyeri County, Kenya. *International Journal of Current Aspects in Finance, Banking and Accounting*, 2(2), 1-20. <https://doi.org/10.35942/ijcfa.v2i2.126>
- Rebecca, J., & Warui, F. (2021). Effects of liquidity on financial performance of non-financial institutions' listed at Nairobi securities exchange, Kenya. [International Journal of Research and innovation in Social Sciences \(IJRISS\) Volume v, issue x, October 2021/ISSN 2454-6186.](http://www.iosrjournals.org)
- Muthama, K. M., Warui, F. (2021). Financial management practices and performance of devolved sub-county treasuries of Makeni County, Kenya. *International Academic Journal of Economics and Finance*, 3(7), 1-20
- Njoroge, G., Koori, J., & Warui, F. (2021). Financing Options and Growth Rate of Real Estate Development Companies in Kenya. *International Journal of Current Aspects in Finance, Banking and Accounting*, 3(2), 79-103. <https://doi.org/10.35942/ijcfa.v3i2.201>
- Kemei, J., Warui, F. (2021). Access of Credit and Financial Performance in Small and Micro Enterprises: Evidence of Enterprise Development Funds Strategies Used in Kenya. *International Journal of Latest Research in Humanities and Social Science (IJLRHSS) Volume 04 - Issue 11, 2021* www.ijlrhss.com || PP. 15-20
- Abdullahi, I., Warui, F., & Kosgei, M. (2022). Foreign direct investment and financial performance of manufacturing firms registered with Kenya association of manufacturers. *The Strategic Journal of Business & Change Management*, 9 (2), 837 – 845
- Were, B. W., Warui, F., Kariuki, G. (2023). Effects of risk-based internal audit practices on financial performance of insurance firms listed at the Nairobi Securities Exchange, Kenya. *International Academic Journal of Economics and Finance*, 3(8), 380-408
- Okero, E. O. & Waweru, F. W. (2023). Credit Risk Assessment and Loan Repayment among Development Financial Institutions. *A Case of Kenya Industrial Estates Limited International Journal of Finance and Accounting*, 2(1), 21-29.
- Kathure, F. M. & Warui, F. (2023) The Relationship between Budgeting Practices and Financial Performance of Housing Construction Firms in Nairobi City County, Kenya.

International Journal of Managerial Studies and Research (IJMSR) Volume 11, Issue 7, July 2023, PP 7-16 ISSN 2349-0330 (Print) & ISSN 2349-0349 (Online) <https://doi.org/10.20431/2349-0349.1107002>

- Mumo, P.K. & Warui.F. (2023) Influence of internal and external audit reforms on the performance of Non-Commercial State Corporations in Kenya.
Journal of management and Business Administration.ISSN:2519-0016
- Mwangi, P.M. & Warui.F.(2023) Effect Of Accounts Payables Management On Financial Performance Of Micro Finance Institutions In Kenya
International Journal of Social Science and Humanities Research ISSN 2348-3164 (online)
Vol. 11, Issue 4, pp: (341-347), Month: October - December 2023,
Available at: www.researchpublish.com
- Otai, P.I. , Ndede, F.S. & Warui, F.W. (2023) Exploring the Impact of Experience and Tax Knowledge on Income Tax Compliance in Soroti Districts Small and Medium Enterprises
International Journal of Science and Research (IJSR)
ISSN: 2319-7064
SJIF (2022): 7.942
- Otai, I. P., Ndede, F. W. S., & Fredrick, W. W. (2023) Effect of Age and Level of Income on Income Tax Compliance Among Small and Medium Enterprises in Soroti District, Uganda.
Archives of Business Research – Vol. 11, No. 9
Publication Date: September 25, 2023
DOI:10.14738/abr.119.15329.
- Mohamednur, I.G.& Fredrick, W.W. (2023) Effect of Board Size on Tax Planning Amongst Firms Listed at The Nairobi Securities Exchange, Kenya.
International Journal of Social Science and Humanities Research ISSN 2348-3164 (online) Vol. 11, Issue 3, pp: (17-25), Month: July - September 2023
- Njenga, K.K.& Warui, F.(2023) Risk Based Auditing And Corporate Governance Compliance Among Commercial State Corporations In Kenya
Journal of Management ISSN:2312-9492-Vol. 10, Iss.4, pp 742 – 761.
November 4, 2023. www.strategicjournals.com, ©Strategic Journals
- Kabachia, W.S. & Warui, F.W. (2024) Adoption Of International Public Sector Accounting Standards And Quality Of Financial Reporting In National Government Agricultural Sector Entities, Kenya. International Journal of Innovative Science and Research Technology. Volume 9, Issue 4, April – 2024
ISSN No:-2456-2165
<https://doi.org/10.38124/ijisrt/IJISRT24APR616>
- Gitau,G.R. & Waweru.F. (2024) Sustainability Reporting and Financial Performance for Listed Commercial Banks at the Nairobi Securities Exchange – Kenya. International Journals Of Academics & Research
ISSN: 2617-4138
IJARKE Business & Management Journal
DOI: 10.32898/ibmj.01/6.4article09
- Wakhungu, P.N. & Warui.F (2024) Residential Rental Tax Enforcement and Revenue Collection by Kenya Revenue Authority. International Journal of Managerial Studies and Research (IJMSR)
Volume 12, Issue 6, June 2024, PP 20-25
ISSN 2349-0330 (Print) & ISSN 2349-0349 (Online)
<http://dx.doi.org/10.20431/2349-0349.1206003>

1.2.3 Conference/Workshops/Seminar Papers

1.2.3.1 Conference Papers

- Necessities of tax Audit and investigation for revenue collection in Kenya. International conference sponsored by Kenya Revenue Authority held at The school of Monetary Studies (KSMS) ,Ruaraka from 15th -17th October 2018
- Opportunities for Partnership and Collaboration with Universities
A presentation made during the Roundtable discussions with universities held on Thursday, 5 October 2023 at Kasneb Towers
- Environmental, Social and Governance Practices and Financial Performance of Listed Commercial Banks in Africa. 6th International Business Research and Industrial Conference (6th IBRIC, 2024); Theme: Business Intelligence and Innovation for Sustainable Development
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1.2 Research

BODY/DATE	GRANT TOPIC	RESEARCH FUNDING	STATUS
International Development Research Centre (IDRIC) JUNE 2019	EVIDENCE BUILDING FOR POLICY ON NON-COMMUNICABLE DISEASE PREVENTION	\$478,766	UNSUCCESSFUL
International Development Research Centre (IDRIC) JUNE 2020	CATALYSING CHANGE FOR HEALTHY AND SUSTAINABLE FOOD SYSTEMS IN EASTERN AFRICA	CAD \$ 514804	UNSUCCESSFUL
USAID OCTOBER, 2021	DEVELOPMENT INNOVATION VENTURES	\$200,000	UNSUCCESSFUL
Institute of Governance & Development 2022	WOMEN ECONOMIC EMPOWERMENT AND DIGITAL FINANCIAL INCLUSION	\$97,750	UNSUCCESSFUL
EUROPEAN UNION	GLOBAL ENTREPRENEURIAL TALENT MANAGEMENT 4	89634 EUROS	SUCCESSFUL

1.5 Conferences/Workshops/Seminars Attended

1.5.1 Conferences Attended

- The 4th Annual Tax Summit; Theme: Accelerating Socio-Economic Transformation In Kenya: Tax Base Expansion To Enable The Big Four Agenda. 15th -17th October 2018 (Presenter).
- 1st International Business Research and Industrial Conference(1st IBRIC, 2019); Theme: Emerging Trends in Business Management for Global Sustainable Development. (Chairing Colloquium).

- 2nd International Business Research and Industrial Conference(2nd IBRIC, 2020); Theme: Academia- Industry Partnership for Competitive Innovations and Global Sustainable Development. (Editorial Board member).
- 3rd International Business Research and Industrial Conference(3rd IBRIC, 2021); Theme: Building Business Resilience and Sustainability in the context of Economic Recession and Pandemics. (Member Publicity Committee)
- 4th International Business Research and Industrial Conference (4th IBRIC, 2022); Theme: Business Reinvention, Innovation and Creativity for Economic Recovery (Moderator).
- 5th International Business Research and Industrial Conference (5th IBRIC, 2023); Theme: Strategic Business Innovations and Policies for Sustainable Social and Economic Development (Member Organizing Committee).
- 6th International Business Research and Industrial Conference (6th IBRIC, 2024); Theme: Business Intelligence and Innovation for Sustainable Development (Member Organizing Committee and Presenter).
- Climate Finance and Sustainable Investment held at Kenyatta University on March 14th , 2024, conference sponsored by ICPAK, Old Mutual, Britam, Safaricom and KASNEB. Keynote Speaker
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1.6 Supervision of Postgraduate Students

1.6.1 Masters

1. Voluntary Accounting disclosures and firm value of commercial banks listed in Nairobi Securities Exchange, Kenya.(MBA Project) . Nicholas Kipsang Chebon D53/CTY/PT/39539/2016-Project
2. Firm characteristics and financial leverage of companies listed in Nairobi securities Exchange, Kenya (MBA project). Dakane Ibrahim Afey D53/OL/DDB/27374/2014.-Project
3. Financing options and growth rate of real estate development in Kenya.(M.Sc Finance Thesis). Geoffrey Muturi Njoroge D58/CTY/PT/38348/2017- Thesis
4. Financial Management Practices and Performance of Devolved Sub- County Treasurers in Makueni County,Kenya. Kennedy Maundu Muthama D53/CTY/PT/38669/2016.- Project
5. Mergers and Financial Performance of Non-Financial Institutions Listed in The Nairobi Securities Exchange, Kenya. Rebacca Jeruto Keitany D53/OL/NKU/38555/2016- Project
6. Enterprise Development Funds Strategies and Financial Performance of Small and Micro Enterprises in Kericho County, Kenya. Joseph Kipngeno Kemei D53/KER/PT/29040/2013-Project
7. Financial Risk Management and Profitability of Deposit Taking Savings and Credit Cooperative Societies in Nyeri County , Kenya. Kinyua Margaret Gakenia D53/EMB/PT/39765/2016- Project
8. Foreign direct investment and financial performance of manufacturing firms registered with Kenya association of manufacturers. Abdullahi Isse D58F/CTY/PT/27258/2018- Thesis
9. Effects of Risk-Based Internal Audit Practices on Financial Performance of Insurance firms listed at the Nairobi Securities Exchange, Kenya. Brian Were Wangira D58/CTY/PT/21167/2020- Thesis
10. Credit Risk Assessment and Loan Repayment among Development Financial Institutions. Enock Omwenga Okero D53/33135/2015- Project

11. The Relationship between Budgeting Practices and Financial Performance of Housing Construction Firms in Nairobi City County, Kenya. Fridah Kathure Mutabari D53/CTY/PT/26289/2018-Project
12. Influence of internal and external audit reforms on the performance of Non-Commercial State Corporations in Kenya. Patricia Mumo Kimuli D53/CTY/PT/25872/2013-Project
13. Effect Of Accounts Payables Management On Financial Performance Of Micro Finance Institutions In Kenya. Paul Mwangi Mburu D53/OL/NKU/26269/2015-Project
14. Risk Based Auditing And Corporate Governance Compliance Among Commercial State Corporations In Kenya. Kelvin Kairu Njenga D53/CTY/24826/2013- Project
15. Adoption of International Public Sector Accounting Standards And Quality of Financial Reporting In National Government Agricultural Sector Entities, Kenya. Samuel Kabachia Wanyoike D53/CTY/PT/28202/2018- Project
16. Sustainability Reporting and Financial Performance for Listed Commercial Banks at the Nairobi Securities Exchange ,Kenya. Reuben Gitau Gathukia D53/OL/CTY/27311/2028-Project
17. Residential Rental Tax Enforcement and Revenue Collection by Kenya Revenue Authority. Phoebe Wakhungu Nekesa D53/OL/CTY/26637/2015-Project
18. Board attributes and tax planning among firms listed at the Nairobi securities exchange, Kenya. Mohamednur Ibrahim Guyo D53/OL/CTY/27286/2019

1.6.2 Ph. D

1. Demographic factors and income tax compliance among owners of small and medium enterprises operated as sole proprietorship businesses in Soroti district, Uganda
Otai Isaac Peter D86EA/CTY/37141/2017
2. Environmental, Social And Governance Practices And Financial Performance Of Listed Commercial Banks In Africa. Isaac Muchiri Njuguna D86/CTY/22844/2012
- 3.

1.7 Professional/Consultancy (Editor/Peer review in journals, Networks/Collaborations, External Examiner, Patents)

1. Consultancy-Four Smart Solutions-Director
2. Global Entrepreneurship Talent Management-4 (GETM-4) European Union Funded Project-Researcher
3. Peer reviewer of Africa Journal of Innovation and Entrepreneurship (AJIE)
4. Thesis External Examiner for Mount Kenya University
5. Point person for Kenyatta University collaboration with KASNEB

1.8 Community Service and Other Engagements

1. Sponsored an orphan through high school to college, Jackline Wambui Mwangi Admission no. 4656 at Kiangunyi Girls secondary school and Michuki Technical Training Institute Admission No.9181, sponsored Anne Simalo Nampaso Admission no.5236 at Ole Tipis Girls Secondary school- Narok, Boniface Sekut Admission No. 902 at Fanaka High School ,Narok Form 1-4, Virginia Waithira Wangui Admission No. 6817 at Gititu Secondary school
2. Chairman, small Christian community (Jumuiya) 2013-2017

3. Member of Catholic Justice and Peace Commission (CJPC)

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1.9 Affiliation of Professional Bodies

- Member of Institute of Certified Public Accountant of Kenya (ICPAK).
Membership No.
16942

-Member of Kenya Institute of Management (KIM). Membership No. 43960

-Member Teachers' Service Commission (TSC). Membership No. 387130

2.1 Administrative Positions Held

2.1.1 Recognized university administrative positions

-Departmental Examinations co-ordinator (Accounting and Finance department),
(12th May

2016-3rdJanuary, 2018)

-School of Business Examinations Co-ordinator. (4th January 2018 to 4th January
2022).

-Chairman- Department of Accounting and Finance (15th August, 2022) to date.