



# UNIVERSITY OF EMBU

## DR. SAMUEL N. KARIUKI

**Name:** Dr. Samuel N. Kariuki

**Title/Qualification:** Ph.D.

**Position:** Lecturer

**Department:** Business & Economics

**School:** Business & Economics

**Area of Specialization:** Finance & Accounting

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### **Short Biography**

Holds a Ph.D. in Business Administration (Finance option) from Jomo Kenyatta University of Agriculture and Technology, a Master of Business Administration (MBA- Finance option), Bachelor of Business Management (Banking & Finance Option), Bachelor of Technology, Post Graduate Diploma in Education, and Certified Public Accountant (CPA-K). Previously worked as a Trainer and Productivity Consultant at Productivity Centre of Kenya (PCK). Has received training on Kaizen and Toyota Production System (TPS). Additionally, Samuel has a strong passion for research and imparting knowledge through corporate training and lecturing. Possessing splendid presentation skills means that he is able to deliver information to audiences in a manner so that it is well received and informative. Samuel has also supervised a number of postgraduate students and is a mentor to many undergraduate students.



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## Research Interests

Research Interests: Investment and Portfolio Management, Financial Markets and Institutions, Financial Innovations, Strategic Management Accounting, Financial Risk Management and Corporate Finance

## Publications in Journals:

1. Gitonga, E. N, Kariuki, P, & **Kariuki, S.N.** (2021). Fintech, Asset Portfolio Modeling and Financial Performance of Investment Firms in Kenya. *Middle-East Journal of Scientific Research*, 29 (1): 21-29.
2. Kirimi, P. N., **Kariuki, S. N.**, & Ocharo, K. N. (2020). Mediation Effect of Macroeconomic Factors on the Relationship between Banks' Financial Soundness and Financial Performance. *International Journal of Finance and Accounting*, 9(5): 99-109.
3. Njue, A. M., **Kariuki, S. N.**, & Njeru, D. M. (2020). Liquidity Management and Financial Performance of Microfinance Institutions in Kenya. *The Journal of Social Sciences Research*, 6(11), 943-953.
4. Nyakarimi, S., **Kariuki, S.**, & Kariuki, P. (2020). Financial Statements Manipulations Using Beneish Model and Probit Regression Model. A Case of Banking Sector in Kenya. *European Online Journal of Natural and Social Sciences*, 9(1), 253-264.
5. M'Kuma, E. K., Kinyua, J. M., & **Kariuki, S. N.** (2020). Organizational Learning and Strategic Positioning in Telecommunication Industry in Kenya. *The Journal of Social Sciences Research*, 6(3), 252-258.
6. M'Kuma, E. K., Kinyua, J. M., & **Kariuki, S. N.** (2020). Organizational Assets and Strategic Positioning in Telecommunication Industry in Kenya. *The Journal of Social Sciences Research*, 6(3), 216-223.
7. Nyakarimi, S. N., **Kariuki, S. N.**, & Kariuki, P. W. (2020). Risk Assessment and Fraud Prevention in Banking Sector. *The Journal of Social Sciences Research*, 6(1), 13-20.
8. Nyakarimi, S. N., **Kariuki, S. N.**, & Kariuki, P. W. (2019). Moderating Effect of Government Regulations on Internal Control System and Fraud Prevention. A Case Banking Sector in Kenya. *The Journal of Social Sciences Research*, 5(12), 1900-1907.
9. M'Kuma, E. K., Kinyua, J. M., & **Kariuki, S. N.** (2019). Organizational Processes and Strategic Positioning in Telecommunication Industry in Kenya. *The International Journal of Humanities & Social Studies*. 7(12), 75-181.
10. Kulane, A.A., & **Kariuki, S. N.** (2018). The influence of board structure on the financial performance of tier three commercial banks in Nakuru County, Kenya. *International Journal of Business and Processes*, 4(2), 24-29.
11. Suraw, N. I., & **Kariuki, S. N.** (2018). Economic factors and financial performance of the petroleum firms in Kenya. *The Strategic Journal of Business & Change Management*, 5(4), 695 – 705.
12. Kanyi A. M., Kimani E. M., & **Kariuki, S.**, (2018). Corporate governance and financial performance of savings and credit co-operatives in Embu County, Kenya. *International Journal of Finance, Accounting and Economics*, 1(2), 1-11.



13. Gatimbu K. K., Ogada M. J., Budambula N., & **Kariuki S. N.** (2018). Environmental sustainability and financial performance of the small-scale tea processors in Kenya. *Journal of Business Strategy and the Environment*, 27(8), 1765-1771.
14. Kamau C.G., **Kariuki S.N.**, & Musuya, D. N. (2017). Exploring the motivation behind leakage of internal audit reports (whistle blowing) in the public sector in Kenya. *International Journal of Academic Research in Accounting, Finance & Management Science*, 7(3), 48-57.
15. Zachary, J. M. N., **Kariuki, S.** & Mwangi, S. (2017). Tax compliance cost and tax payment by small and medium enterprises in Embu County, Kenya. *International Academic Journal of Economics and Finance*, 2(3), 206-219.
16. Ngure, F. K., Kimani, E. M., & **Kariuki, S.** (2017). Product innovations and financial performance of savings and credit co-operatives societies in Kirinyaga County, Kenya. *International Academic Journal of Human Resource and Business Administration*, 2(3), 166-178.
17. Njagi, I. K., Kimani, E. M., & **Kariuki, S.** (2017). Equity financing and financial performance of small and medium enterprises in Embu Town, Kenya. *International Academic Journal of Economics and Finance*, 2(3), 74-91.
18. Kathomi, A., Kimani, E. M., & **Kariuki, S.** (2017). Interest rate regulation and sustainability of microfinance institutions in Nairobi County, Kenya. *International Academic Journal of Human Resource and Business Administration*, 2(3), 150-165.
19. Kiptoo, I. K., **Kariuki, S.**, & Kimani, E. M. (2017). Working capital management practices and financial performance of tea processing firms in Kenya. *International Academic Journal of Economics and Finance*, 2(3), 92-111.
20. **Kariuki S. N.** & Kamau C. G. (2016). Organizational contingencies influencing the adoption of strategic management accounting practices among manufacturing firms in Kenya. *International Journal of Advanced Research in Management and Social Sciences*, 5(4), 167 - 182.
21. **Kariuki S. N.**, Namusonge S. G., & Orwa O. G. (2015). Moderating effect of ceo tenure and managerial experience on firm specific determinants of corporate cash holdings. *SSRG International Journal of Economics and Management Studies*, 2(2), 30- 36.
22. **Kariuki S. N.**, Namusonge S. G., & Orwa O. G. (2015). Firm characteristics and corporate cash holdings: a managerial perspective from Kenyan private manufacturing firms. *International Journal of Advanced Research in Management and Social Sciences*, 3 (4), 51 - 70.
23. **Kariuki S. N.**, Namusonge S. G., & Orwa O. G. (2015). Determinants of corporate cash holdings: evidence from private manufacturing firms in Kenya. *International Journal of Advanced Research in Management and Social Sciences*, 4 (6), 15 - 33.
24. **Kariuki S. N.** & Kamau C. G. (2014). Determinants of corporate capital structure among private manufacturing firms in Kenya: a survey of food and beverage manufacturing firms. *International Journal of Academic Research in Accounting, Finance & Management Science*, 4(3), 49 - 62.
25. Kamau C. G., **Kariuki S. N.** & Mutiso N. A. (2014). Exploring internal auditor independence motivators: Kenyan perspective. *International Journal of Economics, Finance and Management Sciences*, 2 ( 2), 132 - 137.



26. Kamau C.G. & **Kariuki S.N.** (2012). Factors influencing sample size for internal audit evidence collection in the public sector in Kenya. *International Journal of Advances in Management and Economics*, 1(2). 42 - 49.

### **Presentation of Papers at Academic and Professional Conferences**

1. **Kariuki, S. N.** & Mutugi, J: *Effect of risk retention techniques on theft in SACCOs in Embu County, Kenya*. Presented at Machakos University 2<sup>nd</sup> annual international conference, held on 24<sup>th</sup> - 26<sup>th</sup> April, 2019 in Machakos University Hotel and Conference Center, Machakos, Kenya.
2. **Kariuki, S. N.** & Zachary, J. M. N: *Determinants of tax compliance by small and medium businesses in Embu County, Kenya*. Presented at Machakos University 2<sup>nd</sup> annual international conference, held on 24<sup>th</sup> - 26<sup>th</sup> April, 2019 in Machakos University Hotel and Conference Center, Machakos, Kenya.

### **Books/Book Chapters Published**



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