

ALUPE UNIVERSITY STAFF PROFILE FEBRUARY 2026

<p>1. Name:</p>	<p>Dr. (CPA) Peninah Tanui Melly, Lecturer/ Chair of Finance, Accounting, Procurement and Economics (FAPE) Department</p> <p>School of Business, Economics and Human Resource Development (SBEHRD)</p>
<p>2. Passport photo:</p>	
<p>4. Biography:</p>	<p>Dr. (CPA) Peninah Tanui Melly is a Lecturer and the Chair of Department of Finance, Accounting, Procurement and Economics, School of Business, Economics and Human Resource Development, Alupe University. She holds Doctor of philosophy in Business Management (Finance), Master of Business Management (Financial Management) and Bachelor of Business Management (Accounting). Professionally, she is a Certified Public Accountant (CPA K) and Certified Public Secretaries (CPS K) holder. Moreover, Dr. (CPA) Peninah holds a Post Graduate Diploma of Teaching in Higher Education (PGDTHE). With over 11 years of university teaching experience in Accounting and Finance, complemented by more than 7 years of professional practices in corporate and academic accounting, Dr (CPA) Peninah is devoted in equipping learners with rich blend of theoretical and practical knowledge. More importantly, research and professional journey have strengthened her competence in curriculum development, learner assessment, scholarly research, academic leadership, and mentorship. She is passionate about fostering critical thinking, research-driven learning, and ethical professionalism among students, while contributing to the advancement of knowledge through impactful research and collaborative academic initiatives.</p>
<p>5. Academic Qualifications:</p>	<ul style="list-style-type: none"> • PhD; Doctor of Philosophy in Business management (Finance), Moi University, School of Business and Economics September 2016 to December 2019 (<i>Dissertation Title; Ownership Structure, Corporate Diversification, Capital Structure and Financial Performance of Firms Listed at the Nairobi Securities Exchange in Kenya</i>). • PGDTHE; Post Graduate diploma of teaching in higher education,

	<p>Catholic university of Eastern Africa, Faculty of Education, August 2016 to October 2018 (<i>Thesis Title; Financial Management, Educational Administration and Performance in Public Secondary Schools, Uasin Gishu County, Kenya</i>).</p> <ul style="list-style-type: none"> • MBA; Master of Business Administration, Financial management option, Catholic University of Eastern Africa, 2012 – 2014 (<i>Thesis Title: Assessment of the Effectiveness of Internal Control Procedures: A Case of the Catholic University of Eastern Africa</i>). • Certificate; Certified Public Secretaries (CPS K), Section 1 to 6, KASNEB, 2014 (a member of the Institute of Certified Public Accountants, ICPAK membership number 15254) • Certificate; Certified Public Accountants (CPA K), Section 1 to 6, KASNEB, 2009 – 2012 (<i>Member - Institute of Certified Public Accountants of Kenya, ICPAK</i>) <ul style="list-style-type: none"> • BBM; Bachelor of Business Management, Accounting option, Moi University, School of Business and Economics, 2004 – 2008
<p>6. Research Interests:</p>	<p>Evaluation of Accounting discipline related areas, Financial Management decisions and emerging trends in Accounting as well as Finance discipline that affects financial performance of both profit and nonprofit making organizations.</p>
<p>7. Publications:</p>	<ol style="list-style-type: none"> 1. Dr. CPA Tanui, P.J., Kimei, S. & Prof. CPA Nangila, A, M. (2025). Digital Financial Inclusion and Economy Growth in Kenya: Interaction Effects of Financial Sector’s Efficiency and Competition. <i>Journal of Finance and Accounting</i> 9(5), 103 - 120. 2. Mutwol, E., Dr. CPA Tanui, P., J. & Dr, Sing’oei, D. (2025). The Moderating Effect of Firm Size on the Relationship Between Market Information and Stock Price Volatility at the Nairobi Securities Exchange. <i>Journal of Finance and Accounting</i>, 9(3), 67-77. 3. Shibuste, L.A., Dr. CPA Tanui, P.J. Dr. Jemaiyo, B. (2025). Credit Risk Monitoring, Cost Efficiency and Financial Performance of Microfinance Institutions in Kenya. <i>The Strategic Journal of Business and Change Management</i> 12(3), 809-830 4. Chelangat, C. Dr. CPA Tanui, P.J., Dr. Jemaiyo, B. (2025). Management Accounting Practices, Business Environment Uncertainty and Financial Performance of Commercial Banks in Kenya. <i>Journal of Finance and Accounting</i> 9(4), 1-19. 5. Dr. CPA Tanui, P.J., Kimei, S. & Dr. Chenuous, N. (2025) Physical Asset Management Practices, Ethical Leadership and Operational Performance of Manufacturing Firms in Kenya. <i>International Journal of Research and Innovation in Social Sciences</i> 9(8), 7134 – 7158. 6. Sambu, T.C., Dr. Jemaiyo, B. & Dr. CPA Tanui, P. J. (2024). Relationship Between Ethical Values and Financial Sustainability of the Catholic Diocese of Eldoret, <i>European Journal of</i>

Accounting, Auditing and Finance Research, Vol.12, No. 9, pp.,67-81

7. Kusimba, B. N., Cherono, I. **Dr. CPA Tanui, P. J.** (2024). Effect of budgetary processes on the performance of county governments under the Western Region Economic Bloc, Kenya. *International Academic Journal of Economics and Finance*, 4(3), 28-51.
8. Dr. Mosong, S.M., & **Dr. CPA Tanui, P.J.** (2024). Relating Intellectual Capital and Performance via Organizational Ambidexterity: Evidence from Health Facilities in Uasin Gishu County, Kenya. *International Journal of Research and Innovation in Social Sciences* 8(7), 757 – 783.
9. **Dr. CPA Tanui, P.J.** & Omare, D. (2023). Corporate Entrepreneurship, Organization Learning Capability, External Environment Condition and Financial Performance of Public Universities in Kenya. *International Journal of Innovative Science and Research Technology* 8(8), 2757 – 2774.
10. Dr. Mosong, S.M., & **Dr. CPA Tanui, P.J.** (2023). Talent Management Practices and Perceived Sustainable Competitive Advantage of the Kenya's Commercial Banks in Nairobi County: Interaction Effect of Organizational Justice. *International Journal of Research and Innovation in Social Sciences* 7(7), 1-9.
11. Otieno, D., Mwanza, J.W. & **Dr. CPA Tanui, P.J.** (2023). Effect of Corporate Social Responsibility on Financial Performance of Star-Rated Hotels in Uasin Gishu County, Kenya. *East African Journal of Business and Economics* 6 (1), 325-338.
12. Adhiambo, A. M., **Dr. CPA Tanui, P.J.** & Mwanza, J. W. (2023). Relationship between Portfolio Diversification and Financial Performance of Large Enterprises in Kisumu County, Kenya. *East African Journal of Business and Economics*, 6(1), 300-315.
13. **Dr. CPA Tanui, P.J.** (2023). Ownership Structure and Corporate Sustainability Disclosure in Kenya: Interaction Effect of Board Gender Diversity. *International Journal of Finance Research*, 3(4), 312 – 334.
14. **Dr. CPA Tanui, P.J.**, & Serebemuom, B.M. (2021). Corporate Diversification and Financial Performance of Listed Firms in Kenya: Does Firm Size Matter?. *Journal of Advanced Research in Economics and Administrative Sciences*, 2(2), 65-77.
15. **Dr. CPA Tanui, P.J.**, Katana, H., Alosi, G., Khahenda, L. & Adhiambo, V.E. (2021). Ownership Structure and Financial Performance of Firms Listed in Kenya: Mediation role of Corporate Diversification. *Journal of Advanced Research in Economics and Administrative Sciences*, 2(3), 16-34.
16. **Dr. CPA Tanui, P.J.**, Omare,D. & Atieno M.A (2021). Asset Structure, Corporate Governance, Capital Structure and Financial Performance of Construction and Manufacturing Firms Listed In Kenya. *Himalayan Journal of Economics and Business*

Management, 2(3) 72-91

17. **Dr. CPA Tanui, P.J.** (2021). Effect of Institutional Ownership on Financial Performance in Kenya: Moderated Mediation Role of Capital Structure and Corporate Diversification. *Journal of Advanced Research in Economics and Administrative Sciences*, 2(4), 23-39.
18. **Dr. CPA Tanui, P.J.** & Omare, D. (2021). Board Characteristics and Working Capital Management Linkage: Panel Data Analysis Approach across Listed Construction and Manufacturing Firms in Kenya. *Africa Journal of Technical and Vocational Education and Training*, 6(1), 121-138
19. **Dr. CPA Tanui, P.J.** (2020). Relationship between Contemporary Management Accounting Practices and Entrepreneurial Strategies of Large Enterprises in Eldoret Town, Kenya. *Hybrid Journal of Business and Finance*, 1(1), 7-36.
20. **CPA Tanui, P.J.**, Dr. Yegon, J.C & Dr. Bonuke, R (2019). Ownership structure and financial performance of Listed firms in Kenya: The case of panel data analysis approach. *Nairobi journal of Humanities and Social sciences*, 3(3), 1 – 35.
21. **CPA Tanui, P.J.**, Dr. Yegon, J.C & Dr. Bonuke, R (2019). Effect of Ownership Structure on Corporate Diversification of Listed Firms in Kenya: The Moderating Role of Capital Structure. *Seisense Journal of Management*, 2(5), 29-46.
22. Dr. Kangethe, S.N & **CPA Tanui, P.J** (2019). Principal's financial management practices, educational administration and performance of selected secondary schools in Kenya. *Nairobi journal of Humanities and Social sciences*, 1(3), 15 – 25.
23. Peter, P.K., Dr. Bor, G. & **CPA Tanui, P.J** (2018). Relationship between determinants of internal performance and stock returns among listed commercial banks in Kenya. *IOSR Journal of Business and Management*, 20(10), 52-60.
24. **CPA Tanui, P.J** & Prof. Maru, L. (2017). Management of small and medium enterprises in Kenya as a strategy for national development; Issues and challenges
25. Korio, G.C., Wanza, L., **CPA Tanui, P. J.** & Okisai, F.E. (2017). The relationship between research & development alliance and competitive advantage of Kenya Commercial Bank, Eldoret Branch. *International Journal of Business and Management review* 5(9), 1 – 9.
26. Okisai, F.E., Bor, G.K., **CPA Tanui, P.J.** & Korio, G.C. (2017). The effect of automated car park system on revenue collection In Busia County Government, Kenya. *International Journal of Business and Management review* 5(9), 10 -18.
27. **CPA Tanui, P.J.** (2016). Demystifying the key Taxation concepts to improve compliance by Small and Medium Enterprises in Kenya. *European Journal of Accounting, Auditing and Finance*

	<p>Research 4 (6), 47 – 60.</p> <p>28. CPA Tanui, P.J. (2016). Asset management practices as a boon for a successful business. A case of Kenya’s businesses. <i>European Journal of Accounting, Auditing and Finance Research – European American</i> 4 (6), 81-95.</p> <p>29. CPA Tanui, P.J., Dr. Bogonko, J.B. & Omare, D. (2016). Internal Control System for Financial Management in the Church; A case of Protestant Churches in Eldoret Municipality. <i>European Journal of Accounting, Auditing and Finance Research</i> 4 (6), 47 – 60.</p> <p>30. CPA Tanui, P.J., Chumba, S. & Dr. Bogonko, J.B. (2015). Is Internal Control System an effective tool for financial management? A practical experience from SMES in Eldoret Municipality, Kenya. <i>International Journal of Current Research</i> 7(7), 18673 – 18679.</p> <p>31. CPA Tanui, P.J., Chumba, S. & Bogonko, J.B. (2015). Environmental Accounting practices: A case for large petrol filling stations in Eldoret Municipality, Kenya. <i>International Journal of Current Research in</i> 7(4), 14748-14756.</p> <p>32. CPA Tanui, P.J. & Prof. Achoka, J.S.K. (2014). Internal audit as the watchdog of TVETs finances. <i>Kenya Journal of Technical and Vocational Education and Training (KJ-TVET)</i> 3, 22-30.</p> <p>33. CPA Tanui, P.J. & Prof. Achoka, J.S.K. (2014). Financial management techniques for business in Kenya. <i>Kenya Journal of Education Planning Economics and Management</i> 8(2), 49 – 63.</p>
<p>8. Classes you teach:</p>	<p>Auditing and Assurance Services, International Finance, Financial Accounting, Advanced Financial Accounting, Special Accounts, Financial Statement Analysis, Professional Accounting Ethics, Development Project Appraisal, Management of Financial Institutions, Money and Banking Practice, Law of Financial Markets, Business Finance, Business Law, Business Studies Method I and II and Financial Management.</p>
<p>9. Other relevant links:</p>	<p>N/A</p>
<p>10. Official Contact Details:</p>	<p><i>Type your Official Contact Details here:</i></p> <ul style="list-style-type: none"> • Email: tanuipenina@gmail.com ; ptanui@au.ac.ke • Telephone number(s); +254 723 356 121 • Social Media details: WhatzApp (+254 723 356 121)