

Curriculum Vitae

Ernest GYAPONG

Personal Details:

Google Scholar Profile:

<https://scholar.google.com/citations?user=Z2ij3Y0AAAAJ&hl=en&oi=ao>

Researchgate Profile:

https://www.researchgate.net/profile/Ernest_Gyapong

Country of Permanent Residence: New Zealand, Ghana

Education and Qualifications

Year	Institution	Award/Degree
2021	UK Higher Education Academy	<i>Fellow (FHEA)</i>
2018	CPA-Australia	<i>CPA</i>
2012-2016	Griffith University (Australia)	<i>PhD (Accounting)</i>
2009-2010	Dundee University (UK)	<i>Master of Science (With Distinction)</i>
2001-2005	University of Cape Coast	<i>Bachelor of Commerce (Accounting)</i>

Other Training and Qualifications

University of Glasgow, Glasgow-United Kingdom.

Statutory Graduate Teaching Assistant Training – Certificate of Attendance

Timberlake Consultants, London-United Kingdom

- 1. Panel and Longitudinal Data Analysis Using Stata - Certificate of Attendance*
- 2. Dynamic Factor Model Analysis Using Stata- Certificate of Attendance*

Timberlake Consultants, Porto-Portugal

- 1. Regression Analysis and Causality Using Stata*
- 2. Discrete Choice Models Using Stata*
- 3. Count Data Models Using Stata*

Massey University, New Zealand

- 1. Introduction to Research Supervision*
- 2. Distance Teaching and Learning Workshop*
- 3. Research Grant Writing Workshop*

Academic Positions

2023- Date Alfaisal University, College of Business, Saudi Arabia
Associate Professor

2019-2023 Zayed University, College of Business (Abu Dhabi, UAE)
Associate Professor

2016-2018 Massey University, School of Accountancy (New Zealand)
Lecturer/ Senior Lecturer in Accountancy

Courses Taught:

Undergraduate:

- Financial Accounting
- Managerial Accounting
- Accounting Information Systems
- Company Accounting
- Intermediate Financial Accounting
- Advanced Corporate Finance

Postgraduate:

- Business Taxation
- Managerial Accounting
- Advanced Strategic Management Accounting
- Business Ethics and Financial Statement Analyses

Research

Research Interests

- Corporate Finance and Governance
- Corporate Social responsibility
- Executive Compensation
- Earnings Quality and Earnings Management
- International Accounting

Research Outputs

Published Papers

1. Edeigba, J., **Gyapong, E.** and Tawiah, V.K., 2023. Analyses of unintended consequences of IAS 12 on deferred income taxes. *China Accounting and Finance Review*. (ABDC-A).
2. Omidiji, A., Redmayne, N.B., Ehalaiye, D. and **Gyapong, E.**, 2023. Internal audit in microfinance institutions-evidence from transitional and developing economies. *Economics of Transition and Institutional Change*. <https://doi.org/10.1111/ecot.12382>. (ABDC-A).
3. Khan, M., Tawiah, V., Usman, M., Wang, F. and **Gyapong, E.**, 2023. Returnee directors and cost of debt. *Journal of Business Research*, 168, p.114118. (ABDC-A).
4. Kebede, J, Tawiah, V., and **Gyapong, E.** 2023. The effect of corruption on microfinance loan portfolio: A semiparametric analysis. *Economics of Transition and Institutional Change*, <https://doi.org/10.1111/ecot.12332> (ABS-2, ABDC-A).
5. **Gyapong, E.** and Afrifa, G.A., 2021. National culture and women managers: evidence from microfinance institutions around the world. *Business & Society*, 60(6), pp.1387-1430. (ABS-3, ABDC- A)
6. **Gyapong, E.**, Ahmed, A., Ntim, C.G. and Nadeem, M., 2021. Board gender diversity and dividend policy in Australian listed firms: the effect of ownership concentration. *Asia Pacific Journal of Management*, 38(2), pp.603-643. (ABS-3, ABDC-A)
7. Tawiah, V. and **Gyapong, E.**, 2021. International financial reporting standards, domestic debt finance and institutional quality: Evidence from developing countries. *International Journal of Finance & Economics*. (ABS-3, ABDC-B)
8. **Gyapong, E.**, Gyimah, D. and Ahmed, A., 2021. Religiosity, borrower gender and loan losses in microfinance institutions: a global evidence. *Review of Quantitative Finance and Accounting*, pp.1-36. (ABS-3, ABDC-B)
9. Gyimah, D. and **Gyapong, E.**, 2021. Managerial entrenchment and payout policy: A catering effect. *International Review of Financial Analysis*, 73, p.101600.(ABS-3, ABDC-A)
10. Ahmed, A., Atif, M. and **Gyapong, E.**, 2021. Boardroom gender diversity and CEO pay deviation: Australian evidence. *Accounting & Finance*, 61(2), pp.3135-3170. (ABS-2, ABDC-A)
11. Tunyi, A.A., Ehalaiye, D., **Gyapong, E.** and Ntim, C.G., 2020. The value of discretion in Africa: Evidence from acquired intangible assets under IFRS 3. *The International Journal of Accounting*, 55(02), p.2050008.(ABS-3, ABDC-A)
12. Chithambo, L., Tingbani, I., Agyapong, G.A., **Gyapong, E.** and Damoah, I.S., 2020.

Corporate voluntary greenhouse gas reporting: Stakeholder pressure and the mediating role of the chief executive officer. *Business Strategy and the Environment*, 29(4), pp.1666-1683. (ABS-3, ABDC-A)

13. Nadeem, M., **Gyapong, E.** and Ahmed, A., 2020. Board gender diversity and environmental, social, and economic value creation: Does family ownership matter? *Business Strategy and the Environment*, 29(3), pp.1268-1284. (ABS-3, ABDC-A)
14. **Gyapong, E.**, Khaghaany, M.M. and Ahmed, A., 2020. The asymmetric role of corporate governance in CEO pay determination: evidence from South Africa. *Applied Economics*, 52(7), pp.671-693. (ABS-2, ABDC-A)
15. Zalata, A.M., Ntim, C., Aboud, A. and **Gyapong, E.**, 2019. Female CEOs and core earnings quality: New evidence on the ethics versus risk-aversion puzzle. *Journal of Business Ethics*, 160(2), pp.515-534. (ABS-3, ABDC-A, FT50)
16. Afrifa, G.A., **Gyapong, E.** and Zalata, A.M., 2019. Buffer capital, loan portfolio quality and the performance of microfinance institutions: A global analysis. *Journal of Financial Stability*, 44, p.100691.(ABS-3, ABDC-A)
17. **Gyapong, E.** and Afrifa, G.A., 2019. The simultaneous disclosure of shareholder and stakeholder corporate governance practices and their antecedents. *International Journal of Finance & Economics*, 24(1), pp.260-287. (ABS-3, ABDC-B)
18. Afrifa, G.A., **Gyapong, E.** and Monem, R.M., 2018. Product differentiation, market dynamics and the value relevance of trade payables: Evidence from UK listed firms. *Journal of Contemporary Accounting & Economics*, 14(3), pp.235-253. (ABS-2, ABDC-A)
19. Faghani, M. and **Gyapong, E.**, 2019. Firm characteristics, shareholder sophistication and the incidence of a ‘first strike’ under the ‘two strikes’ rule in Australia. *Australian Accounting Review*, 29(4), pp.663-678. (ABS-2, ABDC-B)
20. Afrifa, G.A. and **Gyapong, E.**, 2017. Net trade credit: what are the determinants? *International Journal of Managerial Finance*. (ABS-2, ABDC-A)
21. Enos, B.K. and **Gyapong, E.**, 2017. Board diversity, corporate governance quality and excess CEO pay: evidence from South Africa. *International Journal of Corporate Governance*, 8(3-4), pp.175-204. (ABS-1, ABDC-B)
22. **Gyapong, E.**, Monem, R.M. and Hu, F., 2016. Do women and ethnic minority directors influence firm value? Evidence from post-apartheid South Africa. *Journal of Business Finance & Accounting*, 43(3-4), pp.370-413. (ABS-3, ABDC-A*)
23. **Gyapong, E.**, 2016. TOWARDS A “HYBRID” AFRICAN CORPORATE GOVERNANCE MODEL: EVIDENCE FROM POST APARTHEID SOUTH AFRICA. *Corporate Ownership & Control*, p.419.(ABDC-B)

Other Working Papers:

1. Do Women and Ethnic Minorities Influence IFRS Compliance?
2. Board Gender Diversity, Audit Partner Busyness and Audit Quality
3. Returnee Directors and Corporate Fraud
4. Women Directors and CEO Performance-Induced Turnover in China
5. Returnee Directors and Green Innovation in China
6. Corporate Name Change and Short-Term Finance
7. CEO Narcissism and Mergers and Acquisitions: The Effect of Corporate Governance Mechanisms
8. Women Directors, Women Managers and loan portfolio losses in MFIs
9. Is Stock Market Listing Beneficial for SMEs? Evidence from the UK
10. CEO Power and Trade Credit
11. Corporate Debt Diversity and CEO Compensation

Selected Conference and Invited Presentations Presentations

1. **Gyapong E, Afrifa G.**, “Corporate Name Change and Short-Term Finance” University of Addis Ababa, Ethiopia. 2022.
2. **Gyapong E, Monem R.** ‘Underpayment versus Overpayment: How Does Corporate Governance Affect CEO Pay’. 2017 *Financial Markets and Corporate Governance Conference*, University of Victoria, New Zealand. 2017.
3. **Gyapong E, Monem R.** ‘The Asymmetric Role of Corporate Governance in CEO Pay Determination’ The South African Accounting Association, Durban South Africa.2017.
4. **Gyapong, E., Monem, R., Hu, F.** “Do women and ethnic minority directors influence firm value: evidence from post-apartheid South Africa”. *Journal of Business Finance and Accounting Capital Markets Conference*, University of Bocconi, Milan, Italy. 2015.
5. **Gyapong E, Monem R, Hu F.** “The Determinants and Consequences of Shareholder Versus Stakeholder Corporate Governance Disclosures” *The American Accounting Association Conference*, Chicago, USA. 2015.

Thesis Examinations

1. Xu Danwei (2018) “*Secrecy, International Financial Reporting Standards and Audit Fees*” Research Master Thesis at Massey University.
2. Oyuntsend Chagnaadorj (2018) “*The Predictive Ability and Classification Shifting of Discontinued Operations under IFRS 5*” Ph.D. Thesis at Massey University.

Thesis Supervision

1. Biodun Omidiji (Massey University) “*The impact of internal audit function on the performance of microfinance institutions around the world*” Ph.D. Thesis at Massey University. (**Completed**)

Prizes, Scholarships and Awards

1. Top Downloaded Paper 2018-2019. International Journal of Finance and Economics (ABDC-B, ABS-3)
2. Best Emerging Research Paper Award- South African Accounting Association (2017)
3. Deputy Vice-Chancellor (Research) International Postgraduate Research Scholarship, Griffith University-PhD Scholarship
4. Griffith Business School Postgraduate Research Scholarship, Griffith University-PhD Scholarship
5. Partial University of Dundee Scholarship to pursue a Master of Science degree.
6. University of Dundee School of Accounting and Finance Prize for Best Msc. International Finance Student for January 2009 cohort.
7. University of Dundee School of Accounting and Finance Prize for Outstanding Master Student for January 2009 cohort.

Service

1. 2023- Date Associate Editor: *Cogent Economics and Finance*
2. 2023- Date Associate Editor: *Cogent Business and Management*
3. 2021 Guest Editor: *Sustainability*
4. 2020-2022 Member: Assurance of Learning Committee, Zayed University
5. 2019 Chairperson: Quality Assurance and Academic Compliance Committee, Zayed University College of Business.

6. 2019- 2021 Zayed University, College of Business Research Seminar Coordinator
7. 2016-2018 Member of the Massey University College of Business Academic Programmes Committee