

James Tuffour

Lecturer · Accounting
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PROFILE

Dr James Tuffour is a qualified accountant and a Fellow of the ACCA-UK with about two decades teaching and industry experience in Ghana and the UK. He holds MBA and BSc degrees in Accounting from the Anglia Ruskin and Oxford Brookes Universities, respectively. Dr Tuffour is a Fellow of the Higher Education Academy (UK) and a member of several academic bodies including the British Academy of Management (UK) and the Academy of International Business (USA).

Dr Tuffour's research on the formalisation of Ghana's small-scale gold mining sector led to the award of a PhD from the Anglia Ruskin University. He has taught accounting, auditing, taxation and other business modules at both the postgraduate and undergraduate levels at the University of Cambridge, University of East London, Anglia Ruskin University, and the London School of Commerce. At the University of East London's Sustainability Research Institute, Dr Tuffour provided consulting services to support the growth and sustenance of selected small and medium-scale enterprises in London, as part of the over ten-million-pound sterling grant from the European Union. Prior to joining academia, Dr Tuffour spent about a decade of his industry career with the Ghana Audit Service, Internal Audit Agency and a private roads construction firm.

Dr James Tuffour is currently, a Lecturer at the School of Business, University of Cape Coast. He teaches Auditing and Financial Reporting at the postgraduate and undergraduate levels, respectively. His research interests cover sustainability reporting, auditing and financial reporting quality, business history, and corporate governance. He has published some of his research work in the Journal of Business Research, Journal of Financial Reporting and Accounting, and the Social Identities. He has also presented his research at international conferences in the UK, USA, UAE and Denmark.

RESEARCH

Areas Strategy and Management · Accounting · Finance · Information Systems · Building and Construction · Marketing

RESEARCH SUMMARY

12	67	4	3	5.57	67%
Publications	Citations	h-index	i10-index	Field-weighted impact	World top 10%

Counted from the 12 publications listed below, 2021–2026. Field-weighted impact is the mean over the 12 works scored for it; 1.00 is the world average for works of the same field, type and year. 8 of the 12 papers scored for it are among the world's most cited tenth for their field, type and year.

POSITIONS

Associate Professor

Accounting, Burman University, Lacombe, Canada

PUBLICATIONS

Journal articles 11

1. Marshall Wellington Blay, James Tuffour, Bismark Ackah (2026). Banking on Transparent Accountability: Financial Sector Governance and the Adoption of Supranational Sustainability Reporting Standards. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.70932>
2. James Tuffour, Bismark Ackah, Marshall Wellington Blay, Alhassan Musah (2026). Block ownership as a moderator in the relationship between environmental risk disclosures and environmental reporting transparency in Sub Saharan Africa. *Discover Sustainability*. <https://doi.org/10.1007/s43621-026-03064-5>
3. Vincent Adela, James Tuffour, Richard Afriyie Oduro, Marshall Wellington Blay, Bismark Ackah (2026). Blockholder Suppression of Environmental Transparency in Sub-Saharan Africa: The Role of Board Independence and Institutional Quality. *Business Strategy and the Environment*. <https://doi.org/10.1002/bse.71411>
4. James Tuffour, Bismark Ackah, Marshall Wellington Blay, Richard Afriyie Oduro, Vincent Adela (2026). Governance, Ownership, and Carbon Transparency in Institutional Voids: The Contingent Role of Environmental Committees in Sub-Saharan Africa. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.70693>
5. Dr Arhin, Prof Prof, Prof Prof, Mrs Mrs, James Tuffour (2026). Higher Education Internationalisation: Evidence from a Ghanaian Public University. *Pan-African journal of education and social sciences*. <https://doi.org/10.56893/pajes2025v06i03.05>
6. Bismark Ackah, Marshall Wellington Blay, James Tuffour, Richard Afriyie Oduro, Vincent Adela (2026). Risk Exposure and Institutional Pressure: Drivers of Environmental Disclosure in Sub-Saharan Africa. *Business Strategy and the Environment*. <https://doi.org/10.1002/bse.71582>
7. James Tuffour, Albert Acheampong, Enoch Mensah-Williams, John Hector Amonoo (2025). Debt capital access procedures for small and medium-sized enterprises in an emerging economy: does financial knowledge matter? *Cogent Business & Management*. <https://doi.org/10.1080/23311975.2025.2508368>
8. James Tuffour, Swetketu Patnaik, Maureen Ayikoru (2024). Accounting for informalization in Africa's extractive industry: Evidence from Ghana's small-scale gold mining sector during the colonial period. *Canadian Journal of Administrative Sciences / Revue Canadienne des Sciences de l'Administration*. <https://doi.org/10.1002/cjas.1762>
9. Michael Odei Erdiaw-Kwasie, Emmanuel Senior Tenakwah, Emmanuel Junior Tenakwah, James Tuffour (2024). Sustainable energy strategies among small and medium-scale enterprises: The mediating role of business associations. *Journal of Cleaner Production*. <https://doi.org/10.1016/j.jclepro.2024.143237>
10. Kwame Oduro Amoako, Keith Dixon, Isaac Oduro Amoako, Emmanuel Opoku Marfo, James Tuffour, Beverley Rae Lord (2023). Stakeholders' perceptions of sustainability performance of a gold mining subsidiary in Ghana. *Journal of Accounting & Organizational Change*. <https://doi.org/10.1108/jaoc-08-2022-0119>
11. Kwame Oduro Amoako, Isaac Oduro Amoako, James Tuffour, Emmanuel Opoku Marfo (2021). Formal and informal sustainability reporting: an insight from a mining company's subsidiary in Ghana. *Journal of financial reporting & accounting*. <https://doi.org/10.1108/jfra-12-2020-0368>

Book chapters 1

1. Victoria Manu, Kwame Oduro Amoako, Newman Amaning, James Tuffour, Isaac Oduro Amoako, Nicholas Yankey (2025). The Effects of Corporate Social Responsibilities on the Financial Performance of RCBs in Ghana: The Moderating Role of Board Quality. *The Emerald Handbook of African Studies*. <https://doi.org/10.1108/978-1-83797-466-520251017>