

# Eyah Denise EDOH

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## Main competencies and Research fields

Development economics, financial inclusion, digitalization, public finance, tax policy, econometrics, political economy, climate change, commodity prices and natural resources, welfare and poverty, income and wealth inequality.

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## Professional Activities

### Teaching Experience

Sept 2022 - **Teaching assistant at Clermont Auvergne University, School of Economics**, Clermont-Ferrand, France.

- Macroeconomics, econometrics and statistics for undergraduate students.

Sept 2015 – **Teaching assistant**, Lomé, Togo.

- Mathematics and statistics.

### Research Experience

March 2021 - **Research assistant at Paris Descartes University and King's College London**,  
April 2022 United Kingdom.

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## Education and degrees

2022 - **Ph.D. Candidate in Development Economics**, *Clermont Auvergne University, LEO-UCA (France)*.

*Dissertation:* Essays on digital financial services, fiscal policy and climate change.  
Under the supervision of Pr. Jean-Louis COMBES and Pr. Maxime MENUET

2021 **M.Sc. in Development Economics**, *Clermont Auvergne University, school of economics (France)*.

2019 **B.A. in Economics**, *Clermont Auvergne University (France)*.

2017 **B.A. in International Economics**, *University of Lomé, FASEG (Togo)*.

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## Research

### Publications

**Tax revenue and mobile money in developing countries**, (with Ablam Estel APETI).  
*Journal of Development Economics*, <https://doi.org/10.1016/j.jdeveco.2022.103014>.

This paper analyzes the effect of mobile money adoption on tax revenue performance in a large sample of 104 developing countries over the period 1990–2019. Estimations, based on the entropy balancing method, show that mobile money significantly increases tax revenue in mobile money countries relative to non-mobile money countries. This result remains robust to various robustness tests and may depend on time perspective, the type of mobile money service, and some structural factors, including a country's level of development, corruption level, rural population size, inflation rate, education level, tax revenue sample 25th percentile and average, revenue administration efficiency, and mature markets. A first level of disaggregation of tax revenue into direct and indirect tax revenue shows that mobile money increases both types of tax revenue, with a larger impact on direct tax revenue. A second level of disaggregation of these two components into different sub-categories shows that the effect on direct tax revenue is driven by personal income tax revenue and corporate income tax revenue and that on indirect tax revenue is determined by taxes on goods and services. Finally, a broadening tax base (proxied by GDP per capita), better institutional quality, and tax payment process simplification are the main channels through which mobile money adoption increases tax performance in developing countries.

Working Papers

**Finding the missing stone: Mobile money and quality of tax policy and administration**, (with Ablam Estel APETI)

**Entrepreneurship in developing countries: can mobile money play a role?**, (with Ablam Estel APETI and Jean-Louis COMBES)

Work in progress

**Containing natural resource curse on revenue mobilization: The role of policy institutions and digital instruments**

## Other research

Impact of the COVID-19 crisis on public expenditures in developing countries (2021)

Does foreign direct investment flows boost tax revenues? Evidence from developing countries (2020)

The Effect of migrant remittances on growth in developing countries (2019)

## Conferences

2022-2023 LEO-UCA research Ph.D seminar, Clermont-Ferrand, France

## Honors, Grants, and Fellowships

2022 ICTD research Funding (with Ablam Estel APETI)

*Finding the missing stone: Mobile money and quality of tax policy and administration.*

## Languages

French (native), English (Fluent)

## References

Prof. Jean-Louis COMBES: Full Professor of Economics, Clermont Auvergne University (LEO-UCA), France, j-louis.combes@uca.fr