

CURRICULUM VITAE

PERSONAL INFORMATION:

Name : Mohamed Hassan Mohamed Abdel-Azim
Date of Birth : 20th July, 1964
Nationality : Egyptian
Address : 22 Abdel-Monem Riad St., Doki, Egypt.
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EDUCATION:

- ◆ April 2003, Certified Public Accountant, **University of Illinois**.
 - ◆ February 1998, Doctor Philosophy Degree in Accounting, Cairo University. The degree is granted under the joint supervision system with the **University of North Wales, Bangor** (The Ph.D. topic was "Bank Performance Evaluation Using the Analytic Hierarchy Process" in English).
 - ◆ January to July 1997, A visiting scholar to the **University of Pittsburgh, PA, USA** where I had courses on:
 - Decision Making Techniques. - Creativity.
 - ◆ July 1995 to December 1996, A visiting scholar to the University of North Wales, Bangor, UK where I had courses on:
 - Academic Writing. - Banking. - International Finance
 - Information Technology - Statistics - Computational Statistics
 - ◆ October 1992, MSc Degree in Accounting, Cairo University. (The Masters' thesis topic was "Accounting analysis and measurement of equity cost for the purpose of rationalizing managerial decisions" in Arabic).
 - ◆ May 1986, Bachelor of commerce, Accounting, Cairo University. (Excellent with honor).
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CAREER HISTORY:

- ◆ September 2021 till now, President, Sadat Academy for Management Sciences.
- ◆ November 2020 till September 2021, Chairman of the Accounting Department, Faculty of Commerce, Cairo University.

- ◆ June 2018 till November 2020, Acting Dean, Faculty of Commerce, Cairo University.
- ◆ August 2016 till May 2018, Vice Dean for Education and Student Affairs, Faculty of Commerce, Cairo University.
- ◆ August 2013 – July 2016, Director of the Research and Commercial Studies Center (RCSC), Faculty of Commerce, Cairo University.
- ◆ December 2011 till July 2013, Vice Dean for Community Service and Environment Development, Faculty of Commerce, Cairo University.
- ◆ December 2011 till now, Financial Accounting Professor, Accounting department, Faculty of Commerce, Cairo University.
- ◆ February 2010 to January 2011, Disclosure Expert and Chairman of the Auditors' Work Quality Control Unit, the Egyptian Financial Supervisory Authority (EFSA).
- ◆ April 2005 to November 2011, Associate Professor, Accounting Department, Cairo University.
- ◆ September 2008 to June 2009, Associate Professor, Accounting Department, University of Dubai (AACSB accredited).
- ◆ September 2000 to August 2008, Assistant Professor, Accounting department, University of United Arab Emirates (AACSB accredited).
- ◆ March 1998 to February 2005, Assistant Professor, Accounting department, Faculty of Commerce, Cairo University.
- ◆ October 1992 to February 1998, Lecturer, Accounting department, Faculty of Commerce, Cairo University.
- ◆ October 1986 to September 1992, Assistant Lecturer, Accounting department, Cairo University.

TEACHING EXPERIENCE:

◆ **Undergraduate courses:**

- ❖ In Cairo University I worked as an Assistant Lecturer, Lecturer, Assistant Professor, Associate Professor, starting 1986 to 2011, and since 2011 till now I am working as a financial accounting Professor in the Accounting Department, Faculty of Commerce. In Cairo University I taught the following courses:

- Financial Accounting. - Tax Accounting I.

- Tax Accounting II.
- Partnership Accounting.
- Operations Research.
- Cost Accounting.
- The Use of Computers in Accounting.
- Accounting in Corporations.
- Managerial Accounting.
- Auditing.

❖ During 2013/2014 I worked as a part time accounting professor in the Misr International University (MIU), I taught the following course:

- Accounting in Partnerships and Corporations.

❖ During 2012/2013 I worked as a part time accounting professor in the Ahram Canadian University (ACU), I taught the following courses:

- Financial Reporting 1.
- Auditing.
- Financial Reporting 2.
- Advanced Auditing.

❖ I worked as a part time accounting professor in the British University in Egypt (BUE) in Cairo on 2011/2012, I taught the following courses:

- Managerial Accounting.
- Auditing.

❖ I worked as a part time associate professor in the University of Dubai on 2007/2008, then as a full time associate professor on 2008/2009. I taught the following courses:

- Principles of Financial Accounting.
- Managerial Accounting.

❖ I worked as an assistant professor in the University of United Arab Emirates for the time period 2000/2001 till 2007/2008, during that period I taught the following courses:

- Principles of Financial Accounting.
- Cost Accounting.
- Cost and Managerial Accounting
- Advanced Accounting.
- Intermediate Accounting II.
- Oil and Gas Accounting.
- International Accounting
- Governmental Accounting
- Advanced Auditing.

◆ **Post graduate courses:**

❖ As a Financial Accounting professor in Cairo University, since the academic year 2011/2012 I have been teaching the following courses:

○ For Ph.D. students:

- Financial Accounting.
- Accounting In Financial Institutions.
- Advanced Financial Accounting.

○ For Masters' Degree students:

- Financial Accounting.
- Advanced Financial Accounting.

- For MBA students:
 - Advanced Managerial Accounting. - Advanced Auditing.
 - ❖ While working as an assistant professor in the accounting department, Cairo University during the academic years 1998/1999 and 1999/2000. I taught courses to the Masters' Degree students on:
 - Tax Accounting Systems. - Comparative Tax Systems.
 - ❖ In the UAEU, I taught the following courses to MBA students:
 - The “Accounting Bridging Course”, January 2007.
 - "Advanced Accounting", September 2013.
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INTELLECTUAL CONTRIBUTIONS:

A. Books:

- ◆ Co-author "Principles of Financial Accounting in Proprietorships", Cairo University Printing Office, 2016.
- ◆ Co-author "Accounting in Partnerships", Cairo University Printing Office, 2015.
- ◆ Co-author “Tax Accounting (1): Tax on Income of Natural Persons”, Al-Hani Printing Co., Cairo, 2014.
- ◆ Co-author “Introduction to Tax Accounting: Tax on the Profits of Legal Persons”, Al-Hani Printing Co., Cairo, 2014.
- ◆ Co-author “Introduction to Financial Accounting”, Al-Hani Printing Co., Cairo, 2014.
- ◆ Co-author “Accounting in Partnerships”, Dar El-Skafa, Cairo, 2013. (In Arabic)
- ◆ Co-author “Basics of Financial Accounting”, Dar El-Skafa, Cairo, 2012. (In Arabic)
- ◆ Co-author “Accounting Information Systems”, Al-Hani Printing Company, Cairo, 2011. (In Arabic)
- ◆ “Governmental Accounting and its Applications in United Arab Emirates”, El-Tobgi for Trading, Printing and Publishing, Cairo, 2005. (In Arabic)
- ◆ Co-author “Basics of Governmental Accounting: Applied on the United Arab Emirates”, El-Tobgi for Trading, Printing and Publishing, Cairo, 2002. (In Arabic)
- ◆ “Basics of Financial Accounting”, Dar El-Skafa, Cairo, 1999. (In English)

B. Papers Published in International Periodicals:

- ◆ Mohamed H. Abdel-Azim and Sabah Soliman (2020), “Board of Directors’ Characteristics and Bank Performance: Evidence from the Egyptian Banking Sector”, *Journal of Governance and Regulation*, Vol. 9, No. 4, PP. 116- 125.
- ◆ Mohamed H. Abdel-Azim, Walid S. Kasim and Mostafa A. Fekry (2019), " The Application of Two-Stage Approach in Evaluating Domestic Mergers and Acquisitions Performance Efficiency in Egypt", *International Journal of Accounting and Financial Reporting*, Vol. 9, No. 2, PP. 1-23.
- ◆ Reem E. Badair and Mohamed H. Abdel-Azim (2018), "Information Processing Effects of Accounting Consistency: Evidence from Egypt", *Journal of Research in Emerging Economics*, Volume 1, No. 2, PP. 1-15.
- ◆ Mohamed H. Abdel-Azim and Hanan A. El-Gamal (2016), Corporate Governance Contribution in Gaining and Retaining Intellectual Capital Leading as a Mediator to Enhance Financial Performance: An Empirical Study, *International Journal of Academic Research*, Volume 3 Issue 12(5), PP. 14-29.
- ◆ Mohamed H. Abdel-Azim, Hala A. Abdel-Fattah and Heba H. El-Shreef (2016), Using Financial Statement Data and Stock Market Return to Predict Real Economic Activity, Mohamed H. Abdel-Azim, *International Journal of Academic Research*, Volume 3 Issue 12(5), PP. 1-13.
- ◆ Mohamed H. Abdel-Azim and Zakia M. Alaa Eldeen (2015), " Risk Management Disclosure and its Impact on Firms' Value: the case of Egypt". *The International Journal of Business, Accounting and Finance*, Vol. 9, No. 1, PP. 30 -43. (Published by the International Academy of Business and Public Administration Disciplines, USA, ISSN 1932-4843)
- ◆ Mohamed H. Abdel-Azim and Awad E. Ibrahim (2014), "Investigating The Impact of Historical Costing on Real Earnings Management: An Empirical Study", *International Business & Economics Research Journal*, Vol. 13, No. 2, PP. 387- 400. Published by the Clute Institute for Academic Research, USA.
- ◆ Mohamed H. Abdel-Azim (2009), "Accounting Conservatism in Different Market Sectors and its Impact on Dividend Policy: Evidence from Egypt” a paper accepted to be published in *The International Journal of Business, Accounting and Finance*, Vol. 3, No. 1, PP. 110- 127.

(Published by the International Academy of Business and Public Administration Disciplines, USA, ISSN 1932-4843)

<http://www.iabpad.com/IJBAF/index.htm>

- ◆ Mohamed H. Abdel-Azim and Tariq I. El-Domiati, (2008), “The Dynamics of Capital Structure and Heterogeneous Systematic Risk Classes in Egypt”, *The International Journal of Emerging Markets, Vol. 3, No. 1*, PP. 7-37. (Published by Emerald, ISSN: 1746-8809)

<http://www.emeraldinsight.com/Insight/viewContainer.do?containerType=JOURNAL&containerId=22441>

- ◆ Mohamed H. Abdel-Azim (2007), "Accounting Measurement and Disclosure: Choices and Implications from Egypt and the UAE”, *The International Journal of Business and Public Administration, Vol. 6, No. 9*, PP. 73-84. (A Publication of the International Academy of Business and Public Administration Disciplines, USA, ISSN 1547-4844)

- ◆ Tarek I. Eldomiatty, Ehab K. A. Mohamed and Mohamed H. Abdel-Azim (2007), “Is corporate fundamental analysis transparent to shareholders in transitional markets? Perspectives from Egypt”, *Int. J. Liability and Scientific Enquiry (IJLSE), Vol. 1, No. 1/2*, PP. 50 – 65. (Published by Inderscience, USA, ISSN (Online): 1741-6434 - ISSN (Print): 1741-6426)

<http://www.inderscience.com/storage/f311761029851241.pdf>

- ◆ Tariq I. El-Domiati and Mohamed H. Abdel-Azim (2007), “Informativeness of Accounting Information to Shareholders in Egypt: Perspectives from the Most Actively Trading Firms”, A paper accepted for Publication in, *Journal of Business and Public Affairs, Vol. 1, No. 1*. (Published by Scientific Journals International, USA, ISSN 1934-7219)

<http://www.scientificjournals.org/articles/1060.htm>.

- ◆ Mohamed H. Abdel-Azim (2006), “The Use of Technology to Improve the Delivery of Advanced Accounting Course in the United Arab Emirates University”, *Journal of College Teaching & Learning, Vol. 3, No. 3, PP. 95-102*. (Published by the Clute Institute for Academic Research, USA, ISSN 1544-0389)

C. Articles Published in Regional Periodicals:

- ◆ "The Role of Accounting Information in Strategic Management Support", *Journal of Economic and Administrative Sciences*, The College of Business and Economics: UAE University, Vol. 21, No.1, June 2005.
- ◆ Tariq I. El-Domiati & Mohamed H. Abdel-Azim, "The Effects of Accrual vs. Cash Flow Basis on Shareholder Value in a Transitional Market: Evidence from Egypt", *Journal of Economic and Administrative Sciences*, The College of Business and Economics: UAE University, Vol. 20, No. 2, Dec. 2004.
- ◆ "Electronic Review of Auditing Work Papers and its Implications on Auditors' Performance", *Accounting, Management and Insurance Journal*: Cairo University, August 2003.
- ◆ "Accounting Literature Review on Environment Accounting, With Application on Egyptian Chemicals Companies", *Journal of Commercial Studies and Papers*: Zagazig University, June 2003.
- ◆ "Disclosure of Derivative Market Risk and its Effect on Stock Performance in the Stock Market of United Arab Emirates", *Journal of Commercial Studies and Papers*: Zagazig University, June 2002.
- ◆ "Accounting for Infrastructure Assets as a Requirement by GASB Statement No. 34", *Journal of Economic and Administrative Sciences*, the College of Business and Economics: UAE University, Vol. 17, Dec. 2001.

D. Papers Presented in International Conferences:

- ◆ Mohamed H. Abdel-Azim, Adel Abd-Elfattah Elmehy, Hatem Mohamed Elshishini, Modather Taha Abu Elkhair, and Toqa Ahmed Farag, "Determinants of Restatement of Egyptian Companies' Financial Statements and the Market Reactions: An Empirical Study A paper accepted to be presented in *International Academy of Business and Public Administration Disciplines (IABPAD) Winter Conference*, Orlando, Florida, USA, January 2023.
- ◆ Mohamed H. Abdel-Azim & Israa A. Hussein, "Is accounting conservatism affected by investor sentiment? Evidence from an emerging market", the 15th international conference on business and finance (ICBF-2022), IBS, Hyderabad, January 2022.
- ◆ Mohamed H. Abdel-Azim and Reem E. Bedier, "The Relationship between Accounting Consistency and Earnings Quality and its Impact on Stock Returns Synchronicity: An Empirical Study", A paper accepted and

presented in *International Academy of Business and Public Administration Disciplines (IABPAD) Winter Conference*, Orlando, Florida, USA, January 2019.

- ◆ Mohamed H. Abdel-Azim and Zakia M. Alaa Eldeen, "Risk Measurement Problems and the Lack of Ideal ERM System: The Problem and Solutions", A paper accepted to be presented in the *Cairo University International Conference of Business Sciences (CUCBS)*, Cairo, April 2017.
- ◆ Mohamed H. Abdel-Azim and Dalia E. Amin, "The Impact of Voluntary Adoption of IFRS on the Earning Quality and the Cost of Capital: An Empirical Study", A paper presented in *International Academy of Business and Public Administration Disciplines (IABPAD) Winter Conference*, Dallas, Texas, USA, April 2017.
- ◆ Mohamed H. Abdel-Azim and Mohamed A. Mohamed, "The Effect of Different Disparity Use of Capital Asset Pricing Model on The Egyptian Emerging Market: An Empirical Study", A paper presented in *International Academy of Business and Public Administration Disciplines (IABPAD) Winter Conference*, Orlando, Florida, USA, January 2016.
- ◆ Mohamed H. Abdel-Azim and Sabah A. Soliman, "The Impact of Improving Quality of Accounting Information on Expected Flotation Costs in Companies Listed in the Egyptian Stock Exchange", A paper presented and published in the proceeding of the *International Business and Education Conference, The Clute Institute*, United Kingdom, London, June 2015.
- ◆ Mohamed H. Abdel-Azim and Hanan Adel Abdel Aziz El Gamal, "Corporate Governance Contribution in Gaining and Retaining Intellectual Capital leading as a Mediator to Enhance Financial Performance: An Empirical Study", A paper presented and published in the proceeding of the *International Academy of Business and Public Administration Disciplines (IABPAD) Winter Conference*, Orlando, Florida, USA, January 2015.
- ◆ Mohamed H. Abdel-Azim and Zakia M. Alaa Eldeen, " Risk Management Disclosure and its Impact on Firms Value: the case of Egypt". A paper presented and published in the proceedings of the *International Academy of Business and Public Administration Disciplines (IABPAD) Spring Conference*, Dallas, Texas, USA, April 2014.

- ◆ Mohamed H. Abdel-Azim and Shimaa M. El-Newaihy, "Islamization of the International Financial Reporting Standards: the Implications of Shariah Standards in Islamic Banks: the Case of Egypt". A paper presented and published in the proceedings of the ***2nd Critical Studies in Accounting and Finance Conference***, Abu Dhabi, The United Arab Emirates, December 2013.
- ◆ Mohamed H. Abdel-Azim & Awad Elsaied Awad, "Investigating the Impact of Historical Costing on Real Earnings Management: An Empirical Study". A paper presented and published in the proceedings of the ***2012 European International Business & Economics Conference***, Rome, Italy, June 2012.
- ◆ Mohamed H. Abdel-Azim "The Relationship Between Firm Size and Accounting Conservatism: Evidence from the UAE", A paper presented and published in the proceedings of the ***International Academy of Business and Public Administration Disciplines (IABPAD) Spring Conference***, Dallas, Texas, USA, April 2009.
- ◆ Mohamed H. Abdel-Azim, "Accounting Conservatism in Different Market Sectors and its Impact on Dividend Policy: Evidence from Egypt", A paper presented and published in the proceedings of the ***International Academy of Business and Public Administration Disciplines (IABPAD) Winter Conference***, Orlando, Florida, USA, Jan. 2008.
- ◆ Mohamed H. Abdel-Azim, Tarek I. Eldomiaty and Ehab K. A. Mohamed, "Transparency of Fundamental Analysis and Determinants of Shareholder Value in a Transitional Market: Perspectives from Egypt", A paper presented at the ***American Accounting Association Annual Meeting***, in Washington, D.C., USA, August 6-9, 2006.
- ◆ Mohamed H. Abdel-Azim and Afaf Mubark, "Accounting Measurements and disclosure: Choices and Implications from Egypt and the UAE", A paper presented and published in the proceedings of the ***Domestic & International Trends in Transparency, Regulation, and Corporate Governance Conference***, -Seattle University, USA, July 2006.
- ◆ Mohamed H. Abdel-Azim, "The Use of Technology to Improve the Delivery of Advanced Accounting Course in the United Arab Emirates University", A paper presented and published in the proceedings of the ***International College***

Teaching Methods & Styles (CTMS) Conference, Reno, Nevada, USA, Sept. 2005.

- ◆ Mohamed H. Abdel-Azim and Tarek I. Eldomiatty, "The Effects of Accrual vs. Cash Flow Basis on Shareholder Value in a Transitional Market: Evidence from Egypt", A paper presented and published in the proceedings of the *International Applied Business Research (IBER) Conference*, Puerto Valerta, Mexico, March 2005.
- ◆ Mohamed H. Abdel-Azim and Tarek I. Eldomiatty, "Signaling Corporate Market in Transition economics: perspectives from Egypt", A paper presented and published in the proceedings of the *International Academy of Business and Public Administration Disciplines (IABPAD) Spring Conference*, Tunica, Mississippi, USA, May 2004.
- ◆ Mohamed H. Abdel-Azim and Tarek I. Eldomiatty, "Examining the Informativeness of Corporate Co-integrated Financial Information of Shareholders in a Transitional Market", A paper presented and published in the proceedings of the *International Academy of Business and Public Administration Disciplines (IABPAD) Spring Conference*, Tunica, Mississippi, USA, May 2004.

E. Papers Presented in Regional Conferences:

- ◆ Mohamed H. Abdel-Azim & Walaa Rabie Abdel-Azim Ahmed, "International Practices of IFRS Application in Electronic Financial Statements Publication Environment", A paper presented and published in the proceedings of the *Recent Advances of Accounting and Auditing in IT Environment Conference*, Faculty of Commerce, Ain-Shams University, October 2013. (In Arabic)
- ◆ Mohamed H. Abdel-Azim & Mohamed Samy Mohamed Ali, "The Impact of Supervision Authorities Inspection of Auditing Firms on Audit Quality", A paper presented and published in the proceedings of the *First International Accounting and Auditing Conference*, Faculty of Commerce, Beni-Swif University, April 2013. (In Arabic)
- ◆ Tariq I. El-Domiati & Mohamed H. Abdel-Azim, "The Dynamics of Capital Structure and Heterogeneous Systematic Risk Classes in Egypt", A paper

presented and published in the proceedings of the *8th Annual Research Conference*, UAEU, Al-Ain, UAE, April 2007.

- ◆ Mohamed H. Abdel-Azim and Afaf Mubark, “Foreign Currency Translation-International Settings, Industry and Firm Implications: The UAE Case”, A paper presented and published in the proceedings of the *7th Annual Research Conference*, UAEU, Al-Ain, UAE, April 2006.
- ◆ Mohamed H. Abdel-Azim and Samy Ghonaim, "Future Perspectives to Improve the Accounting and Auditing Profession", A paper presented and published in the proceedings of the *Egyptian Association of Public Finance and Taxes 9th Conference for Comprehensive Tax Remedial*, Cairo, Egypt, September 2004.
- ◆ Mohamed H. Abdel-Azim, “Harmonization Between Accounting Curricula of Arab Universities and Accounting Profession Organizations’ Requirements”, A paper presented and published in the proceeding of the *Future of the Accounting and Auditing Profession Conference*, Cairo University, March 2003.

F. Supervision of Ph.D. Theses:

<p>Name: Mostafa Abdel-Rahman Fekri Thesis Title: The Impact of Mergers and Acquisitions on Performance Efficiency and Shareholders’ Wealth: An Empirical Study. University: Cairo University Thesis Status: Degree granted on November 2019.</p>
<p>Name: Reem Essam Mohamed Badeir Thesis Title: The Relationship between Accounting Consistency and Earnings Quality and its Impact on Stock Returns Synchronicity: An Empirical Study. University: Cairo University Thesis Status: Degree granted on June 2019.</p>
<p>Name: Waleed Mohamed Ghonaim Thesis Title: The use of Total Quality Approach to evaluate the Effectiveness of Accounting education to fulfill the Egyptian Market Needs. University: Cairo University Thesis Status: Degree granted on April 2017.</p>
<p>Name: Heba Hazem Abdel-Hameed Thesis Title: Using Financial Statements’ Data and Stock Return to Predict Real Economic Activity University: Cairo University</p>

<p>Thesis Status: Degree granted on May 2017</p>
<p>Name: Hassan Abdel-Aal Hamed Mohamed Khalifa Thesis Title: An Analytical Study of Variables Affecting the Selection of Earnings Management Approach and its Effects on Prospective Financial Performance Measures University: Cairo University Thesis Status: Degree granted on February 2017</p>
<p>Name: Nesma Ahmed Ibrahim Thesis Title: Measuring the Relationship between Corporate Social Responsibility and Earnings Quality University: Cairo University Thesis Status: Degree granted on January 2017.</p>
<p>Name: Zakia Alaa Eldeen Thesis Title: Risk Management Disclosure and its Impact on Firm's Value University: Cairo University Thesis Status: Degree granted on August 2016</p>

G. Supervision of Master Theses:

<p>Name: Yasser Mohamed Abdel-Salam Thesis Title: Measuring the Effect of Firms' Life Cycle on Capital Cost and Stock Return: An Empirical Study University: Cairo University Thesis Status: Degree granted on November 2019.</p>
<p>Name: Asmaa Ali Abdel-Azim Thesis Title: The Relationship between Corporate Social Responsibility and Firm Value Using the Residual Income Approach University: Cairo University Thesis Status: Degree granted on August 2019.</p>
<p>Name: Dalia Ezzat Ibrahim Thesis Title: The Impact of Voluntary Application of IFRS on The Quality of Accounting Information: An Empirical Study University: Cairo University Thesis Status: Degree granted on June 2017.</p>
<p>Name: Mohamed Abdel -Hamid Mohamed Thesis Title: The Impact of Variant Uses of CAPM Variables on the Emerging Market in Egypt: An Empirical Study University: Cairo University Thesis Status: Degree granted on June 2015.</p>

<p>Name: Sabah Abdel-Hakam Alsayed Suliman Thesis Title: The Impact of Improving Accounting Information Quality on Floating Costs of Companies Listed in the Egyptian Stock Exchange University: Cairo University Thesis Status: Degree granted on October 2014.</p>
<p>Name: Hanan Adel Abdel-Aziz Thesis Title: The Role of Corporate Governance in Attracting and Maintaining Intellectual Capital to Improve Companies' Financial Performance: An Empirical Study University: Cairo University Thesis Status: Degree granted on October 2014.</p>
<p>Name: Mennat Allah Gamal Mohamed Darweesh Thesis Title: The Impact of Cost Behavior and Ownership Structure on Earnings Management University: Cairo University Thesis Status: Degree granted on October 2014.</p>
<p>Name: Sahar Abdel-Halim Ali Mazen Thesis Title: The Relation between Voluntary Financial Disclosure and Earnings Management Practices and Their Implications on Business Firms Financial Performance University: Cairo University Thesis Status: Degree granted on September 2013.</p>
<p>Name: Awad Elsaied Awad Ibrahim Thesis Title: Investigating the Impact of Historical Costing on Real Earnings Management: An Empirical Study University: Cairo University Thesis Status: Degree granted July 2012.</p>
<p>Name: Mohamed Samy Mohamed Ali Thesis Title: The Impact of Supervision Authorities Inspection of Auditing Firms on Audit Quality: An Empirical Study University: Cairo University Thesis Status: Degree granted July 2012.</p>

H. Others:

- ◆ Essam El-Deen Moustafa and Mohamed H. Abdel-Azim, “A Quantitative Model for Financial Failure Expectation and Suggestions to Avoid It”, A paper presented in the symposium titled **How to Avoid Financial Crisis in Your Business, RAK Chamber of Commerce, Industry & Agriculture**, Jan. 2005.

Academic Societies Membership:

- ◆ American Accounting Association (AAA), since 1998.

Professional Organizations Membership:

- ◆ Arab Organization for Certified Public Accountants, since July 2006.
- ◆ Egyptian Tax Association, since November 2004.
- ◆ Egyptian Association of Public Finance and Taxes, since Aug. 2004.
- ◆ American Institute of Certified Public Accountants, since Sep. 2002.

Professional Conferences:

- ◆ The **World Bank's MENA Region Forum (*The Exchange*)**, May 14 and 15, 2013 in Abu Dhabi, United Arab Emirates.
 - ◆ The **International Forum of Independent Audit Regulators (IFIAR)** 8th conference, Madrid, Spain, Sep. 2010.
 - ◆ **International Bank Forum** to introduce the proposed accounting standard for small and medium entities (SMEs), Cairo, June, 2010.
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Teaching Interest:

- Financial Accounting,
- Oil and Gas Accounting,
- Cost Accounting, and
- Advanced Accounting,
- Governmental Accounting,
- Managerial Accounting.

Research Interest:

- Financial Reporting in Emerging Markets
 - Environmental Cost Accounting
 - Factors Affecting Financial Disclosure
 - Financial Statements Analysis.
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SERVICE:

A. University Service:

*** University Assignments:**

Chair:

Sep. 2021- Now Sadat Academy for Management Sciences (Academic Scientific Counsel)

Member:

2018 – Nov. 2020 Cairo University Counsel

2016 - 2018 University council for education and student affairs (Cairo University)

2011-2013 University council for community service and environmental development (Cairo University)

2008-2009	University Accreditation Committee (University of Dubai)
2005-2006	University Catalogue Committee (UAEU)
2005-2006	Transportation study team (UAEU)
2004-2005	Research fund Auditing team (UAEU)

*** College Assignments:**

Chair:

Nov. 2020 – Oct. 2021	Accounting Department Chairman
2018 – Nov. 2020	Faculty of Commerce Council Chairman
2016- 2018	College Committee for education and student affairs (Cairo University)
2011-2013	College Committee for Community Service and environmental development. (Cairo University)
2011-2013	Schedule Committee (Cairo University)
2011- 2012	Academic supervisor of excellent students Group. (Cairo University)
2005- 2006	College catalogue Committee. (UAEU)

Member:

2011 – Oct. 2021	Faculty council. (Cairo University)
2007- 2008	Outcome Assessment Committee (UAEU)
2007- 2008	Recruiting Committee (UAEU)
2002- 2008	Academic Advisor for Undergraduate Students (UAEU)
2005- 2007	College Resources Committee (UAEU)
2006 - 2007	Faculty Composition and Development Committee (UAEU)
2005- 2007	Recruiting Committee (UAEU)
2002 - 2007	Academic Advisor for Students Internship in Business and Governmental Organizations (UAEU)
2005- 2006	Intellectual Contributions Committee (UAEU)

*** Other Department Service Activities:**

2001- 2002	Coordinator of the Accounting Department. (UAEU)
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B. Services to the Community:

- ◆ July 2021- Now, Auditing Committee member, Holding Company for Chemical Industries.
- ◆ July 2021- Now, Management Board member, El-Nasr Company for Fertilizers and Chemical Industries.
- ◆ August 2016, Financial team leader, Packin feasibility study to establish a branch in Sultanate of Oman.
- ◆ April 2016, Financial team member, Giza Chamber of Commerce feasibility study to establish 50 consumption goods distribution outlets.
- ◆ January 2016 till now, editorial board member, International Journal of Business, Accounting, and Finance, (IJBAF-ISSN-1936-699X).
- ◆ July 2015, Financial team leader, Cairo University feasibility study to establish a Physical Therapy Center.
- ◆ June 2014 – July 2015, Financial and Administrative controller, Cairo University Housing Project.
- ◆ January & April 2014, "International Financial Reporting Standards" Training program, Kuwait Petroleum Corporation, Petroleum Training Center.
- ◆ September 2013, "Trial Balances and Accounting Adjustments" training program for Abu Dhabi Municipality.
- ◆ Apr. 27- May. 4, 2013, Represented Cairo University in "China Higher Education Exhibition" in Shanghai, Hangzhou, and Suzhou.
- ◆ February 2010 to January 2011, Disclosure Expert and Chair of the Auditors Oversight Unit, the Egyptian Financial Supervisory Authority (EFSA).
- ◆ October 2007 to April 2008, participated in teaching the training program “Accounting Professional Certification”, second round, offered by the UAEU with the Association of Accountants and Auditors in the UAE.
- ◆ February to June 2007, Designed and participated in teaching the training program “Accounting Professional Certification”, offered by the UAEU with the Association of Accountants and Auditors in the UAE.
- ◆ February 2007, Participated in teaching a CMA review course in UAEU with Morgan International.
- ◆ January 2007, Rwaad Organization, Sharjah Department of Economic Development titled “The use of cost accounting in small projects”.

- ◆ December 2006, Training program for the Continuing Education Centre- United Arab Emirates University titled “Accounting for Non-Accountants”.
- ◆ November 2006, Training program for the Continuing Education Centre- United Arab Emirates University titled “The use of budgets for planning and control”.
- ◆ November 2006, Rwaad Organization, Sharja Department of Economic Development titled “The use of cost accounting in small projects”.
- ◆ October 2005 – till December 2006. A member in a consulting team representing the UAEU for the General secretariat of Municipalities. The consulting project title is “Strategic Assessment and Development: Plan for Achieving Excellence in Performance”.
- ◆ May 2006, Training program for the Abu Dhabi Emirate Financial Department titled “Activity based budgets in governmental units”.
- ◆ February 2006, Training program for the Institute of Managerial Development titled “Governmental Accounting” directed to employees of the Ministry of Finance and Industry.
- ◆ October 2005- April 2006, Participated in the study of “United Arab Emirates University Transportation Costs”.
- ◆ October 2005- Feb. 2006, Member in the team prepared for the “Ittihad University, RAK” to apply for the academic accreditation by the UAE ministry of Education.
- ◆ October 2005, Training program for Abu Dhabi Chamber of Commerce titled “Financial Accounting”.
- ◆ April- June 2005, Audited the UAEU research fund for the year 2004, and reviewed its accounting system.
- ◆ January – May 2005, Training program for the UAEU continuous education center titled ”Governmental Accounting and Budgeting” for employees of the Financial Department, Abu Dhabi Emirate.
- ◆ During 2001 – 2006, I gave many training programs on:
 - Financial systems for Employment Planning and Budgeting.
 - Governmental Accounting in UAE.
 - Governmental Budgets in UAE.
 - The Change from Cash Basis to Accrual Basis.
 - Accounting for Non-Accountants.

- Improving the Internal Auditors' Skills to Face Recent Challenges.
 - Advanced Management Accounting Practices.
 - The Design and Use of Electronic Accounting Data Bases.
 - ◆ In the summer of 2000 and 2001, I participated in teaching CPA review courses in The Egyptian Academy for Accounting and Management Training and Consultation.
 - ◆ During 1998 and 1999, I gave training programs in the Arab Academy for Management on the following topics:
 - Bank Performance Evaluation. - Bank Financial Statements Analysis.
 - Economic Feasibility Studies. - The Use of Accounting Software.
 - Financial Accounting Standards. - Budgeting.
 - ◆ January to April 1994, I was a member in a team conducted an economic feasibility study for utilization of The Egyptian Company for Oils and Soap, Mennia, Egypt.
 - ◆ January to July 1993, I was a member in the team represented Faculty of Commerce, Cairo University to prepare for **Privatization of Governmental Textile Companies**.
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Other Information:

- ◆ While working in the UAEU, I developed the following courses to be delivered using the active learning approach using Lab Top and Black Board:
 - "Principles of Financial Accounting, ACC 100" on January 2003.
 - "Advanced Accounting, Acct 431" on June-July 2004.
 - "Governmental Accounting, Acct 3342" on January- February 2005.
- ◆ I worked part-time for the Arab Academy of Science, Technology and Marine Transportation during the two years 1999 and 2000 where I gave courses on:
 - Cost Accounting. - Company accounting.
 - Financial accounting.
- ◆ I worked part-time for Misr University of Science and Technology (MUST) during the two years 1998 and 1999 where I gave courses on:
 - Tax Accounting. - Company accounting.
 - Cost accounting - Accounting for financial institutions.