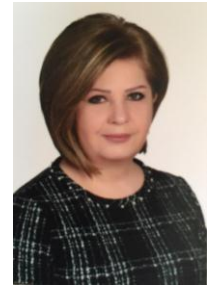


Curriculum vitae



Personal information

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Academic Certificates:

- Doctor of Philosophy in accounting – financial analysis – Humboldt University – Berlin 1988.
- Bachelor degree in accounting – Economy faculty – Damascus University 1981.

Scientific Degrees:

- Full professor in accounting and financial analysis – Economy faculty – Damascus University 2010.
- Associate professor in accounting department – Economy faculty – Damascus University 2002.
- Assistant professor in accounting department – Economy faculty – Damascus University 1993.

Academic History:

- Full professor in finance and banking department – Faculty of business and management – University of Kalamoon – Syria –2019 -2020.
- Full professor in accounting department –Economy faculty– Damascus University– 2015 -2018.
- Full professor in accounting department – Economy and Business Administration Faculty – ZARQA University – Jordan –2013 -2014.
- Full professor in accounting department – Middle East University – Amman – Jordan 2011-2013.
- Full professor in accounting department – Business Administration Faculty – Al Rasheed University – Syria – 2012.
- Full professor in accounting department –Economy faculty– Damascus University– 2010 -2012.
- Associate professor in accounting department - Faculty of administration and financial sciences – JADARA University – Jordan – 2006-2010.

- Associate professor in accounting department– Faculty of administration and financial sciences – Philadelphia University – Jordan - 1999-2006.
- Associate professor in accounting department – Economy faculty – Damascus University 2002.
- Assistant professor in accounting department – Economy faculty – Damascus University 1993.

Researches published individually:

- Assessment of Compliance with Interim Financial Information Audit Standard No. 2410 (Field Study at Syrian Commission on Financial Markets and Securities), Journal of Economic and Legal Sciences of Damascus University - Volume 32 – Version 2 – 2016.
- Measurement of the Impact of Voluntary Disclosure in the Quality of Financial Reports (Field study at Amman Stock Exchange), Jordan Journal of Business Administration, Volume 10- Version 4- October 2014.
- The impact of information asymmetry on the accounting information ability for cash flow forecasting of listed companies in Damascus Stock Exchange – Taaz University Researches Journal – Volume 16 – 2011.
- The impact of general controls of electronic accounting information systems in increasing the credibility of the accounting information – Journal of Economic and Legal Sciences of Damascus University - Volume 26 – Version 1 – 2010.
- The role of the audit committee in reducing the creative accounting practices – Journal of Economic and Legal Sciences of Damascus University - Volume 26 – Version 2 – 2010.
- The impact of constitution elements of audit committee in reducing the creative accounting practices – Journal of Economic and Legal Sciences of Aleppo University – Volume 61– 2009.
- The role of corporate governance in reducing the financial crisis – Conference of Auditing and Accounting Firms in Gulf Cooperation Council (GCC) in Abu Dhabi – November 2009.
- The Women role in serving the economic environment since the advent of Islam until the end of the Abbasid – Women in Early Islam conference – Iranian Women Union – November 2007.
- The role of retirement funds in developing the region’s countries – Empirical mutual study (Syria – Lebanon and Jordan) between Professor Mahmoud Kakish (Yarmouk University – Jordan), professor Muhammad Jibai (Lebanese University) and Professor Rasha Hamada (Damascus University) – Journal of Francophone Agency – 2006.
- Measurement and disclosure of human resources and its effects on the financial statements (Applied study on the faculty members of Damascus University) - Journal of Economic and Legal Sciences of Aleppo University – Volume 18– 2002.

Researches published collaboratively:

- Internal financial determinants of stock prices in the banking sector: comparative evidence from Dubai and Abu Dhabi stock markets – Journal of Quantitative Methods for Economics and Business Administration - Pablo de Olavide University – Spain- Volume 34 – 2022.
- The Effect OF Audit Committee Characteristics (Committee Size, Committee Independence, Committee Gender Diversity, Committee Frequency of Meetings on Jordanian Firm Performance TQ - IJRDO -Journal of Business Management – Volume 7 – Issue 10 – 2021.
- Proposed Model for Measuring and Applying Voluntary Disclosure in The Syrian Business Environment - Journal of Economic and Legal Sciences of Damascus University- Volume 31- Version 1- 2015.
- The role of audit offices and companies operating in Jordan about auditing mechanisms CDM projects (Field study), Zarqa Journal for research and Human Studies, Zarqa University, Jordan, Volume 15- Version 2- August 2015.
- The role of voluntary disclosure in enhancing confidence for financial reports of listed companies at Damascus Securities Exchange (Empirical study) - Journal of Economic and Legal Sciences of Damascus University- Volume 30- Version 2- 2014.
- The impact of adopting IFRS9 on measuring the financial instruments of the listed conventional banks at Damascus Security Exchange (Empirical study) – Journal of Economic and Legal Sciences of Damascus University - Volume 30- Version 1- 2014.
- The impact of central bank of Syria instructions on the fair value measuring and disclosure of financial instruments according to the International Financial Reporting standards (Analytical study) in private banks - Journal of Economic and Legal Sciences of Damascus University - Volume 26 – Version 1 – 2010.

Collaborative researches accepted for publishing:

- Implementation of fair value hedge accounting according to IFRS 9 and its impact on comprehensive income statement – April 2020– accepted for publishing in Journal of Economic and Legal Sciences of Damascus University, No. 3821.
- The impact of capitalizing operating lease contracts according to IFRS16 on capital adequacy requirements empirical study on Mashreq bank listed in Dubai Stock Exchange – July 2018– accepted for publishing in Journal of Economic and Legal Sciences of Damascus University, No. 3821.
- The Conceptual framework of accounting for dynamic risk management: portfolio revaluation approach to macro hedging (demonstrations and analysis) – June 2016 – accepted for publishing in Journal of Economic and Legal Sciences of Damascus University, No. 718.
- Financial assets (Loans Portfolio) reclassification and measurement in compliance with the requirements of hedge accounting for credit risk in banks and its effect on financial

asset value and business results (Analytical applied studies on Arabic bank in Amman, Jordan) – March 2016 – accepted for publishing in Journal of Economic and Legal Sciences of Damascus University, No. 229.

- The impact of comprehensive income items on securities' prices of listed companies at Damascus Stock Exchange – 2011 –Journal of Economic and Legal Sciences of Damascus University.
- The extent of applying the fair value techniques for financial instruments in private banks and its effect on the credibility of accounting information (Empirical study) – 2010 - Journal of Economic and Legal Sciences of Damascus University.
- The impact of creative accounting on the credit facilities granting decision in banks (Empirical study on public banks in Syria) – 2009 - Journal of Economic and Legal Sciences of Damascus University.
- The relation between the default risks and creative accounting of banking clients' financial statements (Empirical study of public banks in Syria) – 2009 - Journal of Economic and Legal Sciences of Damascus University.
- The impact of financial and non-financial indicators in evaluating the banking clients' ability for repayments (case study of Al-AHLI bank in Yemen) - 2008 - Journal of Economic and Legal Sciences of Damascus University.
- The importance of cash flow statements in evaluating the banking clients' ability for repayment (Empirical study of commercial banks in Yemen) – 2008 - Journal of Economic and Legal Sciences of Damascus University.

Published books:

<u>Title</u>	<u>Date</u>	<u>Publisher</u>
Accounting for financial institutions (2)	2019-2020	Damascus University
Modern view of financial analysis and its role	2013-2014	Arab Center for Arabization, Translation, Authorship and Publication in the financial markets (League of Arab States).
Accounting for financial instruments	2009- 2010	Lebanese association for chartered accountants
Advanced financial accounting	2008-2009	Damascus University
Accounting for companies	2008-2009	Damascus University
Advanced accounting (2)	2006-2007	Damascus University
User Guide for managerial consultations	2006-2007	Arab organization for management (Cairo)
Advanced accounting (3)	2005-2006	Damascus University
Accounting for partnership companies	2002-2003	Damascus University

Membership of judgment committee for theses of Master and Doctorate degrees in Arabian Universities:

- **Alaa Kafaa – Master Degree** – The Role of extensible Business Reporting Language (XBRL) in Enhancing the Qualitative Characteristics of Accounting Information (A Field Study) -Damascus University – Economy faculty –Syria- January 19,2021.
- **Muhamamad Adnan Oukal – Doctorate Degree** – An Applicability of the implementation of COBIT Framework and Enhancement of Performance for business Organizations in Syria – Practical Research -Damascus University – Economy faculty Syria– Dec 31, 2019.
- **Khaled Muhammad fathi Sairafi – Master Degree-** Effect of informational content of audit report on investor decision in Damascus Securities Exchange (Practical Study) Damascus University – Economy faculty – Syria- Oct 16, 2018.
- **Bassam Abd Alkareem Alhussein - Doctorate Degree** – Evaluation of the disclosure in shareholding companies under the supervision of the Syrian commission on financial markets and securities (An applied study) Damascus University – Economy faculty – Syria- Feb 07, 2018.
- **Muhammad Nour Abd al waihab karmih – Doctorate Degree** - The Role of advanced financial analysis in facing the impact of creative accounting practices & their consequences on financial data (An Empirical Study)- Damascus University – Economy faculty – Syria- May 17, 2017.
- **Ruba Al hassni - Master Degree** – Analysis of trends and mechanism of investors in making their investment decisions in Damascus Securities Exchange (Field Study) Damascus University – Economic faculty – Syria- January 7, 2016.
- **Alaa Hamdan- Master Degree** – The effect of studying the internal control system on determining and evaluating the risks of material errors at Syrian Joint-Stock companies (Field Study) Damascus University – Economy faculty – Syria- October 27, 2015.
- **Issam Shahin – Doctorate Degree** - The effect of the audit risk assessment on audit quality (Empirical Study) Damascus University – Economy faculty – Syria- October 8, 2015.
- **Hanaa Al quraishi– Doctorate Degree-** Proposed Model for Structuring Government Accounting System in Non Profit Entities (Empirical Study on Baghdad University according to international governmental accounting standards) Damascus University – Economy faculty – Syria- October 8, 2015.
- **Wafa Ballan – Doctorate Degree-** The Performance Evaluation of the Internal Control Department in the Public Sector Entities in Syria- Applied Study in the Water Supply Departments- Damascus University – Economy faculty – Syria- July 27, 2015.
- **Muhammad Shala- Master Degree** – the effects of auditor industry specialization on reducing Audit cost - Damascus University – Economy faculty – Syria- March 3, 2015.
- **Ammar Nasruldeen M. Al-hattab – Master Degree** - The impact of the financial analysis in evaluating the performance of industrial enterprises to predict financial

failure, (An Empirical study in Jordan) Zarqa University – Amman – Jordan – March, 2013.

- **Ahmad Jamil Abdoh – Master Degree** – The degree of the Internal Auditors’ commitment by the Moral charter in the Jordan Islamic Banks – Zarqa University – Amman – Jordan – May, 2013.
- **Hamzeh Youssef Abu Guba – Master Degree** - The Effect of Availability of the Elements Needed to Improve the Effectiveness of External Auditing in the Jordanian Audit Offices, (A field Study from the Perspective of External Auditors) Zarqa University – Amman – Jordan – December 5, 2013.
- **Samer Al-Sabagh – Master Degree** – Auditor’s responsibility for economic feasibility study submitted to the banks in Syria – Case study of the Real Estate bank of Syria – Damascus University – Economic faculty – Syria- June 24, 2013.
- **Suha Sankari – Doctorate Degree** – the evaluation of the accounting information systems sufficiency in protecting the information and data of Syrian banks (Comparison study) Damascus University – Economy faculty – Syria- April 30, 2013.
- **Huda Al-Samran – Master Degree-** The impact of the accounting and non-accounting information in rationalizing the investor’s decision in stock markets (Empirical study on Saudi stock market) Damascus University – Economy faculty – Syria- December 2011.
- **Muhammad Ali – Master Degree** – The effectiveness of profitability ratio for performance evaluation (case study on Baniyas refinery Company) – Damascus University – Economic faculty – Syria- May 2011.
- **Hisham Abdulwahab – Master Degree-** The use of value chains in reducing the cost of product life cycle – case study on the spinning and weaving public establishment in Aleppo – Aleppo University – Economy faculty – Syria- November 2010.
- **Dima Abbas – Master Degree-** The ability of using business’s risks strategy in auditing the oil and gas companies under the share production contracts – Empirical study – Damascus University – Economy Faculty – Syria- November 2010.
- **Shadi Karraz – Doctorate Degree-** The role of auditing in corporate governance in reducing the manipulation of financial statements (study in Syria)- Damascus University – Economy faculty – Syria- June 2010.
- **Mukbel Ali Ahmad Ali – Doctorate Degree-** The use of economic added value in measuring and evaluation of joint stock companies – Accounting view – Empirical study on a sample of the industrial Iraqi and Syrian companies) – Aleppo University – Economy faculty – Syria- June 2010.
- **Medhat Majed Al-Basoul – Master Degree-** The role of internal audit in reducing the fraud and identifying it at Jordanian banks (Empirical study) – JADARA University – Jordan – Administration sciences faculty – May 2010.
- **Roula Ali – Master Degree-** The impact of information technology on the accounting information system outputs in banks (study on real-estate bank in Syria) – Damascus

University – Economy faculty – Syria- February 2010.

- **Munjed Muaeen Farhan – Master Degree-** The impact of corporate governance on the industrial joint stock company performance in Jordan (Empirical study) – University of applied sciences – Amman – Jordan – Business administration faculty – December 2009.
- **Abdul Azziz Ahmad Abdul Rahman – Doctorate Degree-** Re-engineering of accounting information systems in achieving the performance evaluation requirements under the modern management methods (Case study in Public Industrial companies in Syria) – Damascus University – Syria- July 2009.
- **Muhammad Muhammad Ameen Tajhaa – Master Degree –** The role of corporate governance in empowering the audit committee and its practicability in Syria (Empirical study) – Damascus University – Economy faculty – Syria- August 2009.
- **Muhammad Muhammad Darwish – Master Degree-** The role of audit committee in increasing the investors’ confidence in financial reports (Empirical study)- Damascus University – Economy faculty – Syria- March 2009.
- **Aiad Hamed Maayouf Al-Shammary – Doctorate Degree –** Proposed control module for measuring the governance quality in joint stock companies in Saudi Arabia – Damascus University – Economy faculty – Syria- September 4, 2008.
- **Haitham Muhammad Ali – Doctorate Degree-** The planning budgets of high education and the area for improvements (Damascus University case)- February 2008.
- **Randa Al-Debil – Master Degree-** The valuation of fixed assets in the privatization shadow – Damascus University – Economy faculty – Syria- 2007.
- **Abd Alatif Nwayseh – Doctorate Degree-** The evaluation of holding companies’ investments in its subsidiaries – Damascus University – Economy faculty – Syria- September 2007.
- **Munah Farhat – Master Degree-** The role of managerial audit in economic public sector in Syria (Applied study on fish public establishment) – Damascus University – Economy faculty -Syria- 1997.

Master and Doctorate these (Supervised and judged)

- **Lujain Mukdad – Master Degree-** The impact of stock liquidity on earnings management in listed banks at damascus securities exchange (Empirical Study) – Damascus University – Economic faculty – Syria - July 25, 2022.
- **Munaya Moh’d Ziad Hamdan – Master Degree-** The impact of the application of the international standard for financial reporting “financial instruments” in capital adequacy for banks (An analytical study in banks listed at Damascus Security exchange) – Damascus University – Economic faculty-Syria - June 22, 2022.
- **Ahmad Alhamwi – Master Degree –** The relationship between capital structure and the ability of forecasting the company’s going concern (An analytical Study on Listed Banks in Damascus Securities Exchange) – Damascus University – Economy faculty – Syria- January 10,2022.
- **Saria Al Sawaf – Master Degree –** The Role of Information Security Controls in

Activating the Internal Control System (Field Study) – Damascus University – Economy faculty – Syria- September 20,2021.

- **Mahmoud Jzaerli – Master Degree-** The Impact of Firms Characteristics on Accounting Conservatism (An Applied Study on Listed Companies in Damascus Securities Exchange) - Damascus University – Economic faculty – Syria – August 17, 2021.
- **Muhammad Safa – Doctorate Degree -** The Role of accounting models of Equity valuation based on public data in determining the intrinsic value for share and predicting future earnings- Damascus University – Economic faculty – Syria – April 12, 2021.
- **Mohamad Ihsan Al Kilani – Doctorate Degree –** The Impact of adopting fair value hedge accounting on the financial reporting on banks listed in emerging markets (Analytical study)- Damascus University – Economy faculty – Syria- June 18, 2020.
- **Haya Hamdan – Master Degree-** The Impact of adopting International financial reporting standard “financial instruments” on discloser degree on banks listed in Damascus stock exchange - Damascus University – Economy faculty – Syria - June 15, 2016.
- **Bahaa Ghazi Arnouk – Doctorate Degree-** The impact of Fama and French factors on predicting of the stock returns in the emergent financial markets (Empirical Study)- Damascus University – Economy faculty – Syria - June 9, 2015.
- **Husam Ribhi Al-qassas – Master Degree -** The impact of applying Just-In-Time production to reduce wastage and stagnation in the companies of Mining and extractive industries listed on Amman Stock Exchange (A field Study) Zarqa University – Amman – Jordan – June 25, 2014.
- **Neam Soliman Eid Haddad – Master Degree -** The role of corporate Governance in development of Risk Management in commercial banks listed on Amman Stock Exchange (A field Study) Zarqa University – Amman – Jordan – June 25, 2014.
- **Aysha Hashim Abu Shaira – Master Degree –** The role of audit committees in the activation of internal control activities in commercial banks listed in the Amman Stock Exchange (A field Study) Zarqa University – Amman – Jordan – June 22, 2014.
- **Rawan Mohammad Al-Nawafleh – Master Degree -** The Role of Forensic Accounting in Limiting the Earning Management Practices (An Empirical Study on the Jordanian Manufacturing Shareholding Companies from the Local Auditing Firms Viewpoint) Zarqa University – Amman – Jordan – June 12, 2013.
- **Omar Terki Hazzaa Al-Ougili – Master Degree –** The impact of not adopting the IAS12 income tax on the financial statements (Empirical study for Iraq Middle East for investment) Middle East University – Administration faculty – Amman – Jordan – June 1, 2013.
- **Ahmad Mustafa Al-Hendi – Master Degree –** the factors that affect the finance lease in constructions companies in Jordan (Empirical study) Middle East University

- Administration faculty – Amman – Jordan – June 1, 2013.
- **Ali Awad Al-Mutairi – Master Degree** – The compliance Kuwaiti Airline Company in applying the international accounting standard ISA17 (Case study) - Middle East University – Administration faculty – Amman – Jordan – June 2012.
- **Ali Manea Al-Mutairi – Master Degree** – The role of electronic accounting information system in improving the credit risks measurement in Kuwaiti banks (Empirical Study) - Middle East University – Administration faculty – Amman – Jordan – June 2012.
- **Jamal Obeid Muhammad Al-Azemi – Master Degree** – The role of the corporate governance in increasing the competition ability of Kuwaiti companies (Empirical study) - Middle East University – Administration faculty – Amman – Jordan – May 2012.
- **Fayez Marzouq Al-Azemi – Master Degree-** The role of board of directors in applying the internal controls standards and its effects on achieving the industrial companies goals (Empirical study) - Middle East University – Administration faculty – Amman – Jordan – May 2012.
- **Tamer Refaah – Doctorate Degree** – The requirements of applying the fair value techniques on the financial instruments and its effect on accounting information quality (Empirical study on listed banks in Damascus stock exchange) Damascus University – Economy faculty – Syria - October 2011.
- **Wejdan Abu Issa – Doctorate Degree** – The evaluation of banking accounting information system in reducing the banking risks in Syria (Analytical study on public banks) - Damascus University – Economy faculty – Syria- September 26, 2011.
- **Kahinah Shawshi – Master Degree** – The role of audit committee in empowering the internal control systems (Empirical Study) - Damascus University – Economy faculty – Syria- June 2011.
- **Mohamad Ihsan Al Kilani – Master Degree** – Options Disclosure Effect in financial statements on volume trading in Financial markets (Applied study on Amman stock market) - Damascus University – Economic faculty – Syria - January 2011
- **Bahaa Ghazi Arnouk – Master Degree-** The factors that affect the valuation of the intangible assets for re-organization of companies – Empirical study - Damascus University – Economic faculty – Syria - December 2010.
- **Qasem Al-Jenidi – Doctorate Degree** – The impact of strategic analysis of accounting information in evaluating the banking client’s adequacy (practical study on Yemeni commercial banks)- Damascus University – Economy faculty – Syria -November 2009.
- **Kinana Al-Sous – Master Degree-** The mutual loans and its effect on reducing the banking risks (Empirical study on private banks in Syria) – Damascus University – Economy faculty – Syria- June 2009.
- **Emad Al- Sharea – Master Degree-** The role of governance in increasing the confidence and credibility of financial reports (Empirical study on Kuwaiti Joint Stock

Companies) – Damascus University – Economy faculty – Syria- November 2008.

- **Wijdan Abou Issa- Master Degree-** The compliance extent of private banks in Syria with BASEL International standards related to interest rate risks (comparison applied case on Syrian banks) – Damascus University – Economy faculty – Syria - February 2008.
- **Qasem Al-Jenidi – Master Degree-** The prediction of banking clients’ failure using the financial analysis ratios (Empirical study in commercial banks in Yemen)- Damascus University – Economy faculty – Syria- May 2007.

Master and Doctorate these (Supervised and still in process):

- **Noor Aldin Mawaldi – Doctorate Degree –** Applying Probability of Default Models to Calculate Expected Credit Losses Under IFRS (9) (An Applied Study in Banks listed in Damascus Securities Exchange) - Damascus University – Economy faculty – November 2019.

Managerial Positions:

- Dean of the faculty of business and management – University of Kalamoon – Syria – 2019 -2020.
- President Deputy for administrative affairs and students of Al-Rasheed International University for Science and Technology – Syria 2011-2012.
- Dean of Administration sciences of Al-Rasheed International University for Science and Technology – Syria 2011-2012.
- Consultant of Talal Abu Ghazaleh Organization Chairman from 2006 – 2009.
- Executive director of Talal Abu Ghazaleh and Co. International for audit services from 2006 – 2009.

Membership of professional bodies and organizations:

- A member of the Council for Accounting and Auditing- Syria 2015-2016.
- Board member of the Arab Society of Certified Public Accountants Amman / Jordan
- A member of the Economic Science Association / Damascus.
- A member of Association of certified accountant / Damascus.
- Member of the General Union of Arab Accountants and Auditors / Cairo.
- A member of Syrian Business Council (SBC) / Damascus.
- A member of academic and social researches foundation / Damascus.
- A member of the supervisory committee for translating the International Financial Reporting Standards.

Other activities:

- Training courses in financial analysis and international accounting standards at

Damascus University.

- Training courses for ACPA exams.
- Audit and financial consulting office – Salhiyah – Muhayri building – Damascus – Syria.
- Certified public accountant accredited by the Insurance Supervisory Commission in Syria.
- Certified public accountant accredited by the Syrian Commission on Financial Markets and Securities.
- Audit committee consultant of Solidarity for Insurance Company 2008.

Other information:

- Representative of Damascus University in the Council for Accounting and Auditing-Syria 2015-2016.
- A member of the Syrian Private Universities Accreditation Committee - Ministry of High Education in Syria for many universities (Ebla University – Kasioun University and the National University).

Languages:

- English and German.

