

# Curriculum Vita

**Khaled Samaha, *Ph.D., M.Sc., CPA***

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Accounting Department

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## 1- Education

**Ph.D.** Awarded 18 July 2005, Manchester Business School, University of Manchester – UK.

**Major:** Accounting

**Minor:** International Accounting

**Thesis:** “International Accounting Standards in an Emerging Capital Market: A Study of Compliance and Factors Explaining Compliance in Listed Egyptian Companies”

**M.Sc.** Awarded 15 December 1999 with distinction, Birmingham Business School, University of Birmingham – UK.

**Major:** Accounting & Finance

**Minor:** Cost Accounting

**Thesis:** “Measuring and Reporting the Cost of Quality using an Activity based Costing (ABC) approach”

**B.Sc.** June 1994, Faculty of Commerce, Cairo University (Excellent with Honors).

**Major:** Accounting.

**G.C.E** June 1990, Cambridge General Certificate of Secondary Education – UK (5 A).

## 2- Academic Work Experience

- 2007-Present    **Full Time Assistant Professor**  
Accounting Department, School of Business  
The American University in Cairo (AUC)  
Cairo, Egypt
- 2005-2008    **Lecturer**  
The Accounting Department. Faculty of Commerce, Cairo University, Egypt.
- 2005-2008    **Instructor**  
Akhbar El-Youm Academy  
Cairo, Egypt
- 2001-2005    **Lecturer**  
Manchester Business School  
University of Manchester, UK
- 1999-2001    **Teaching Assistant**  
The Accounting Department. Faculty of Commerce, Cairo University, Egypt.
- 1998-1999    **Teaching Assistant**  
Birmingham Business School  
University of Birmingham, UK
- 1994-1998    **Accounting Tutor**  
The Accounting Department. Faculty of Commerce, Cairo University, Egypt.

### 3- Non-Academic Professional Work Experience

- 2009-Present     *Audit Consultant*  
**Ministry of Transport and the Italian government** represented by Ferrovie Stato S.p.A. (FS Holding) as part of auditing the funds contributed by the Italian government to restructure the Egyptian National Railway services
- 2008-Present     *Audit and Financial Consultant*  
**Ministry of Transport (MOT)**  
Cairo, Egypt
- 2008 - 2009     *Instructor/Trainer*  
**Egyptian Society for Accountants and Auditors**  
Cairo, Egypt
- 2005-2008     *Executive Manager*  
**Nabil and Co.**  
Tax – Audit – Consultancy
- 1999-2001     Senior Auditor  
**Ibrahim Hamdy Samaha and Co.**  
Accountants – Auditors – Consultants
- 1994-1998     Junior Auditor  
**Ibrahim Hamdy Samaha and Co.**  
Accountants – Auditors – Consultants

## **4- Courses Taught**

### **Cairo University**

#### **Ph.D. Level**

- International Accounting
- Research Methodology

#### **M.Sc. Level**

- International Accounting

#### **Diploma**

- Contemporary Issues in Financial Reporting

#### **Undergraduate**

- Financial Accounting
- Intermediate Accounting
- Cost Accounting
- Auditing

### **University of Manchester – Manchester Business School**

#### **Undergraduate**

- Financial Accounting
- Cost Accounting

### **The American University in Cairo**

#### **Undergraduate**

- ACCT 211 - Introduction to Financial Accounting (Old Curriculum)
- ACCT 202 - Introduction to Financial Accounting (New Curriculum)
- ACCT 406 - Cost Accounting (Old Curriculum)
- ACCT 304 - Cost Accounting (New Curriculum)
- ACCT 405 - International Accounting (Old Curriculum)
- ACCT 302 – Intermediate Accounting II (New Curriculum)

## 5- Research Interest

- Harmonization of Accounting Standards.
- Compliance with International Financial Reporting Standards (IFRS).
- Accounting in Developing Countries.
- International Accounting Education.
- Disclosure and Positive Accounting Theory.
- Financial Reporting on the Internet.
- The use of Analytical procedures in Auditing.
- Corporate Governance and Financial Reporting.
- Information Systems in SMEs.
- Corporate Social Responsibility disclosures

## 6- Research and Publications

### Refereed Journal Publications (Double Blind)

- Samaha, K. and Stapleton, P. (2008) “Compliance with International Accounting Standards in a National Context: Some Empirical Evidence from the Cairo and Alexandria Stock Exchanges”, *Afro-Asian Journal of Finance and Accounting (AAJFA)*, Vol. 1, No. 1, pp: 40-66, ISSN (Online): 1751-6455, ISSN (Print): 1751-6447, DOI:10.1504/AAJFA.2008.016890, Inderscience publishers – UK.  
[http://www.inderscience.com/search/index.php?action=record&rec\\_id=16890](http://www.inderscience.com/search/index.php?action=record&rec_id=16890)  
<http://dx.doi.org/10.1504/AAJFA.2008.016890>  
<http://www.inderscience.com/browse/index.php?journalID=214&year=2008&vol=1&issue=1>  
<http://www.inderscience.com/storage/f910127811412536.pdf>  
<http://inderscience.metapress.com/openurl.asp?genre=article&eissn=1751-6455&volume=1&issue=1&spage=40>  
<http://metapress.com/content/h588hr6r5706/?p=0ba02e5ff6aa465995fa67067c244ed7&pi=0>  
<http://www.ingentaconnect.com/content/ind/aaifa/2008/00000001/00000001/art00004>  
<http://www.ingentaconnect.com/content/ind/aaifa/2008/00000001/00000001>
- Samaha, K., Dahawy, K., Stapleton, P., and Conover, T. (2009) “Progressing Egypt towards Convergence with IFRS: An Agenda for Future Research”, *Journal of Current Research in Global Business (JCRGB)*, Vol. 12, No. 18 (Fall), pp: 54-65, ISSN (Print): 1050-6292, Issued by the Library of Congress – Washington, Published by the Association for Global Business (AGB) – USA, School of Management, College of Professional Studies, Regis University.
- Samaha, K. and Baki, A. (2009) “An Exploratory Study of the Relevance of Trans National Global Information System to Small and Medium Enterprises: Evidence from Egypt”, *International Journal of Management and Decision Making (IJMDM)*, Special issue on "Decision Support Systems and Knowledge Management in SMEs", Vol. 10, Nos. 1/2, pp: 4-32, ISSN (Online): 1741-5187, ISSN (Print): 1462-4621, DOI: 10.1504/IJMDM.2009.023912,

Inderscience publishers – UK.

<http://www.inderscience.com/browse/index.php?journalID=19&year=2009&vol=10&issue=1/2>

[http://www.inderscience.com/search/index.php?action=record&rec\\_id=23912](http://www.inderscience.com/search/index.php?action=record&rec_id=23912)

<http://www.ingentaconnect.com/content/ind/ijmdm/2009/00000010/f0020001>

<http://www.ingentaconnect.com/content/ind/ijmdm/2009/00000010/F0020001/art00001>

- Samaha, K. and Stapleton, P. (2009) “Firm specific determinants of the extent of compliance with International Accounting Standards in the Corporate annual reports of companies listed on the Egyptian Stock Exchange: A Positive Accounting Approach”, *Afro-Asian Journal of Finance and Accounting (AAJFA)*, Vol. 1, No. 3, pp: 266-294, ISSN (Online): 1751-6455, ISSN (Print): 1751-6447, DOI: 10.1504/AAJFA.2009.024302, Inderscience publishers – UK.  
<http://www.inderscience.com/browse/index.php?journalID=214&year=2009&vol=1&issue=3>  
[http://www.inderscience.com/search/index.php?action=record&rec\\_id=24302&prevQuery=&ps=10&m=or](http://www.inderscience.com/search/index.php?action=record&rec_id=24302&prevQuery=&ps=10&m=or)  
<http://www.ingentaconnect.com/content/ind/aaifa/2009/00000001/00000003/art00005>  
<http://www.ingentaconnect.com/content/ind/aaifa/2009/00000001/00000003>
- Dahawy, K. and Samaha, K. (2010) “An Investigation of the Views and Perceptions of External Users of Corporate Annual Reports in Emerging Economies: the case of Egypt”, *International Journal of Accounting and Finance (IJAF)*, Vol. 2, No. 3/4, pp: 331–367, ISSN (Online): 1752-8232, ISSN (Print): 1752-8224, DOI: 10.1504/IJAF.2010.034402, Inderscience publishers – UK.  
[http://www.inderscience.com/search/index.php?action=record&rec\\_id=34402&prevQuery=&ps=10&m=or](http://www.inderscience.com/search/index.php?action=record&rec_id=34402&prevQuery=&ps=10&m=or)  
<http://www.ingentaconnect.com/content/ind/ijaf/2010/00000002/F0020003/art00005>  
<http://www.ingentaconnect.com/content/ind/ijaf/2010/00000002/f0020003>  
<http://www.inderscience.com/browse/index.php?journalID=231&year=2010&vol=2&issue=3/4>
- Samaha, K. and Hegazy, M. (2010) “An empirical investigation of the use of ISA 520 “analytical procedures” among Big 4 versus non-Big 4 audit firms in Egypt”, *Managerial Auditing Journal (MAJ)*, Vol. 25, Issue 9, pp: 882 - 911, ISSN (Print): 0268-6902, DOI: 10.1108/02686901011080053, Emerald publishers – UK.  
<http://www.emeraldinsight.com/journals.htm?issn=0268-6902&volume=25&issue=9&PHPSESSID=bthdk9d7rnqlu0um2pnn9ru787>  
<http://www.emeraldinsight.com/journals.htm?issn=0268-6902&volume=25&issue=9&articleid=1891148&show=abstract>
- Samaha, K. and Dahawy, K. (2010) “Factors Influencing Corporate Disclosure Transparency in the Active Share Trading Firms: An Explanatory Study”, *Research in Accounting in Emerging Economies (RAEE)*, Vol. 10, pp: 87 -119, ISSN (Print): 1479-3563, DOI: 10.1108/S1479-3563(2010)0000010009, Emerald publishers – UK.
- Samaha, K. and Dahawy, K. (2011) “An Empirical Analysis of Corporate Governance Structures and Voluntary Corporate Disclosure in Volatile Capital Markets: the Egyptian Experience”, **forthcoming**, *International Journal of Accounting, Auditing and Performance Evaluation (IJAAPE)*, Special issue on "Financial reporting, Transparency, and Corporate Governance: Issues in volatile international markets", Vol. 7, Nos 1/2, pp: , ISSN (Online): 1740-8016, ISSN (Print): 1740-8008, DOI: , Inderscience publishers – UK.
- Samaha, K. (2011) “Do Board Independence and Audit Committees’ Existence force Disclosure on Different Corporate Governance Information Categories in the Annual Reports in Developing Countries?”, forthcoming, *International Research Journal of Finance and Economics (IRJFE)*, Print ISSN: 1450-2887.

## **Refereed Book Chapters/Cases**

- Samaha, K. and Abdallah, S. (2010) “A comparative analysis of activity-based costing and traditional costing systems: the case of Egyptian Metal Industries Company”, **forthcoming**, “Cases on Businesses in the MENA Region: New Trends and Opportunities”, published by IGI Global (formerly Idea Group Inc.), publisher of the “Information Science Reference” (formerly Idea Group Reference), “Medical Information Science Reference,” “Business Science Reference,” and “Engineering Science Reference” imprints.
- Dahawy, K. and Samaha, K. (2010) “Blending Information and Communication Technology (ICT) with an Accounting System: The Case of the Egyptian International Motors Company (EIM)”, **forthcoming**, “Cases on Businesses in the MENA Region: New Trends and Opportunities”, published by IGI Global (formerly Idea Group Inc.), publisher of the “Information Science Reference” (formerly Idea Group Reference), “Medical Information Science Reference,” “Business Science Reference,” and “Engineering Science Reference” imprints.
- Samaha, K. and Dahawy, K. (2010) “Information System strategy development and implementation in the Egyptian small and medium construction enterprises”, Chapter V, In E-Strategies for Technological Diffusion and Adoption: National ICT Approaches for Socioeconomic Development”, Published by IGI Global for publication, Hershey, USA, pp. 88-121. DOI: 10.4018/978-1-60566-388-3, ISBN: 978-1-60566-388-3 (hbk.), EISBN: 978-1-60566-389-0 (ebook) DOI: 10.4018/978-1-60566-388-3.ch005  
Available online on:  
<http://www.igi-global.com/Gateway/ContentOwned/Chapter.aspx?TitleId=43839>  
<http://www.igi-global.com/Bookstore/TitleDetails.aspx?TitleId=37331&DetailsType=Preface>  
<http://www.engineering-science-reference.com/reference/details.asp?ID=36375&v=preface>  
<http://www.igi-global.com/bookstore/TitleDetails.aspx?TitleId=37331&DetailsType=Chapters>  
<http://www.igi-global.com/bookstore/Chapter.aspx?TitleId=43839>

## **Refereed Journal Publications (Under Review)**

- Samaha, K., Dahawy, K., Abdel-Meguid, A., and Abdallah, S. ‘Corporate Internet Reporting Propensity and Comprehensiveness in the Emerging Market of Egypt: the role of different Corporate Governance Structures’, submitted 18/5/2010, International Journal of Accounting and Information Management (IJAIM), Imprint: EMERALD, Print ISSN: 1834-7649.
- Samaha, K., Dahawy, K., and Hussainey, K. ‘Corporate Governance Voluntary Disclosures’ Incentives in Egypt”, submitted 24/10 /2010, Managerial Auditing Journal (MAJ), Special Issue on Corporate Narrative Reporting, Imprint: EMERALD, Print ISSN: 0268-6902

## **Working Papers**

- Samaha, K. and Stapleton, K. (2004) “The Relevance of and Impetus to International Accounting Harmonization: The Case of Egypt”, Working Paper series (November-2004), Manchester Business School, University of Manchester – UK.
- Samaha, K. and Stapleton, K. (2004) “Level of Compliance with IASs Disclosure and Measurement/Presentation Requirements In Non-Financial Companies: Some Empirical Evidence from Annual Reports of Companies Listed on the Cairo and Alexandria Stock Exchange, Working Paper series, Manchester Business School, University of Manchester – UK.

## **Invited Articles in Professional Journals**

- Samaha, K and Stapleton, P. (2008). ‘Compliance with International Accounting Standards in a National Context: Some Empirical Evidence from the Cairo and Alexandria Stock Exchanges’, *Business Communication Headline News*, Published by Bovee and Tholl, <http://businesscommunicationblog.com/newslinks/?p=212480>
- Samaha, K (2009). “A Study of the relationship between Company Characteristics and the implementation of the Egyptian Accounting Standards (EASs): The Story of Listed Egyptian Companies, *The Accountant*, Vol. 33/34, March, pp: 77-88, Published by: The Egyptian Society of Accountants & Auditors (ESAA).

## **Work In Progress**

- Samaha, K., Allam, A., and Abdallah, S. ‘Association between Web Based Disclosures and Corporate Governance mechanisms of the active-share traded firms: Egyptian Evidence’ submitted / /2010, Corporate Governance: The International Journal of Business in Society (CG), Special Issue on: “Corporate Governance and Corporate Disclosure”, Imprint: EMERALD, Print ISSN:
- Samaha, K., and Abdel-Meguid, A. ‘Ownership structure, Board Structures and the Establishment of an Audit Committee in Egyptian Listed Companies’
- Samaha, K., Dahawy, K. and Abdallah, S. ‘Corporate Social Responsibility disclosures in listed Egyptian Companies’
- Samaha, K. ‘Do client dependence and amount of audit fees affect lending decisions? Evidence from Egypt’
- Wild, J. Chiappeta, B. and Shaw, K, Dahawy, K. and Samaha, K. (2011). *Fundamental Accounting Principles*, ME Edition, 20<sup>th</sup> edition, McGRAW–HILL INTERNATIONAL (UK) LIMITED

## **Participation in Widely Disseminated Research Reports**

- (2002) Egypt: Report on Observance of Standards and Codes (ROSC). **World Bank**. Report to assess the degree of development of the profession of accounting and auditing in Egypt. The report information dealt with statutory framework, the profession practical situation, education, and future development. The report further assessed the degree of application of International Accounting Standards and International Auditing Standards in Egypt. The report is published to the public on the web site of the World Bank. 2002.
- (2008) Review of Practical Implementation Issues Relating to International Financial Reporting Standards: Case Study of Egypt. United Nations, United Nations Conference on Trade and Development. This report is published to the public and on the United Nations site, and the top management of the Cairo Alexandria Stock Exchange. This report illustrates the approach Egypt has taken to implementing international financial reporting standards (IFRS). It provides an overview of the efforts the country has undertaken to strengthen its accounting, financial reporting and auditing standards over the last two decades. The current set of Egyptian accounting standards are based on IFRS, some of which have been adapted to take into account the specific situation of the country. These include: presentation of financial statements; property, plant and equipment; disclosure of financial instruments; and accounting rules and standards for financial leasing operations. The auditing standards of Egypt are based on international standards on auditing (ISAs). The study discusses the roles of various regulatory bodies – including the Capital Market Authority, the Central Bank and the Insurance Supervisory Authority – in the implementation and enforcement of accounting standards. It notes that the process of issuing Egyptian Accounting Standards, including translation into Arabic, is lengthy. As a result, there is a gap between the set of Egyptian Accounting Standards that are currently in effect and IFRS. The paper highlights the need for capacity-building in accounting and auditing to facilitate implementation of standards in those areas. The need for a system of continuing professional education in accordance with internationally recognized requirements is also highlighted.

## **Database Entries Online**

- Samaha, K and Stapleton, P. ‘Compliance with International Accounting Standards in a National Context: Some Empirical Evidence from the Cairo and Alexandria Stock Exchanges’, Metapress, a division of EBSCO Industries, Inc., a diversified company founded in 1944 and parent company of the world’s largest subscription agency, <http://www.metapress.com/content/k4714rr210211416/>
- Samaha, K and Stapleton, P. ‘Compliance with International Accounting Standards in a National Context: Some Empirical Evidence from the Cairo and Alexandria Stock Exchanges’, IngentaConnect, a division of Publishing Technology plc, <http://www.ingentaconnect.com/content/ind/aaifa/2008/00000001/00000001/art00004>
- Samaha, K and Stapleton, P. ‘Firm specific determinants of the extent of compliance with International Accounting Standards in the Corporate annual reports of companies listed on the Egyptian Stock Exchange: A Positive Accounting Approach’, IngentaConnect, a division of Publishing Technology plc, <http://www.ingentaconnect.com/content/ind/aaifa/2009/00000001/00000003/art00005>
- Dahawy, K. and Samaha, K. ‘An Investigation of the Views and Perceptions of External Users of Corporate Annual Reports in Emerging Economies: the case of Egypt’, IngentaConnect, a

division of Publishing Technology plc,<http://www.ingentaconnect.com/content/ind/ijaf/2010/00000002/F0020003/art00005>

- Samaha, K and Baki, A. “An Exploratory Study of the Relevance of Trans National Global Information System to Small and Medium Enterprises: Evidence from Egypt”, IngentaConnect, a division of Publishing Technology plc, <http://www.ingentaconnect.com/content/ind/ijmdm/2009/00000010/F0020001/art00001>
- Samaha, K and Stapleton, P. ‘Compliance with International Accounting Standards in a National Context: Some Empirical Evidence from the Cairo and Alexandria Stock Exchanges’, EconPapers, run by Sune Karlsson on hardware provided by the Department of Business, Economics, Statistics and Informatics at Örebro University, [http://econpapers.repec.org/article/mesafasfa/v\\_3A1\\_3Av\\_3A2008\\_3Ai\\_3A1\\_3Ap\\_3A40-66.htm](http://econpapers.repec.org/article/mesafasfa/v_3A1_3Av_3A2008_3Ai_3A1_3Ap_3A40-66.htm)
- Samaha, K and Stapleton, P. ‘Firm specific determinants of the extent of compliance with International Accounting Standards in the Corporate annual reports of companies listed on the Egyptian Stock Exchange: A Positive Accounting Approach’, EconPapers, run by Sune Karlsson on hardware provided by the Department of Business, Economics, Statistics and Informatics at Örebro University, [http://econpapers.repec.org/article/mesafasfa/v\\_3a1\\_3ay\\_3a2009\\_3ai\\_3a3\\_3ap\\_3a266-294.htm](http://econpapers.repec.org/article/mesafasfa/v_3a1_3ay_3a2009_3ai_3a3_3ap_3a266-294.htm)
- Samaha, K and Stapleton, P. ‘Compliance with International Accounting Standards in a National Context: Some Empirical Evidence from the Cairo and Alexandria Stock Exchanges’, IDEAS, largest bibliographic database dedicated to Economics and available freely on the Internet, University of Connecticut, Department of Economics, <http://ideas.repec.org/http://ideas.repec.org/s/mes/afasfa.html>
- Samaha, K and Stapleton, P. ‘Firm specific determinants of the extent of compliance with International Accounting Standards in the Corporate annual reports of companies listed on the Egyptian Stock Exchange: A Positive Accounting Approach’, IDEAS, largest bibliographic database dedicated to Economics and available freely on the Internet, University of Connecticut, Department of Economics, <http://ideas.repec.org/s/mes/afasfa.html>
- Samaha, K and Stapleton, P. ‘Compliance with International Accounting Standards in a National Context: Some Empirical Evidence from the Cairo and Alexandria Stock Exchanges’, Was cited by Routledge advanced texts in economics and finance. The book titled: Development Finance: Debates, Dogmas and New Directions, by Stephrn Spratt, Routledge, 2008, ISBN: 041542318X, 9780415423182, <http://www.google.com/books?hl=en&lr=&id=UU3niS7AGv0C&oi=fnd&pg=PP10&ots=B1XyEdtIW5&sig=chMfmpnsg2DCUBtNDVlJQJGrik#v=onepage&q=samaha%20and%20stapleton&f=false>
- Samaha, K and Stapleton, P. ‘Firm specific determinants of the extent of compliance with International Accounting Standards in the Corporate annual reports of companies listed on the Egyptian Stock Exchange: A Positive Accounting Approach’, ProQuest-CSA, ProQuest provides seamless access to and navigation of more than 125 billion digital pages of the world's scholarship, delivering it to the desktop and into the workflow of serious researchers in multiple fields, from arts, literature, and social science to science, technology, and medicine. <http://mdl.csa.com/partners/viewrecord.php?requester=gs&collection=TRD&recid=200906B80076618MB&q=&uid=789998822&setcookie=yes>

## 7- Conferences and Presentations

### Refereed Conference Proceedings

- Samaha, K. (2003). “Level of compliance with IASs disclosure and measurement/presentation requirements in non-financial companies: Some empirical evidence from annual reports of

companies listed on the Cairo and Alexandria stock exchange,” Proceedings of the British Accounting Association (BAA) Annual Conference, 23-24 April 2003, Manchester Business School – UK.

- Samaha, K., (2004). “Compliance with the International Accounting Standards in the Capitalistic Emerging Capital Markets: An Empirical Study of The Extent of de facto Compliance and Factors Explaining Compliance/Non-Compliance in Listed Non-Financial Egyptian Companies”, Proceedings of the 16th Accounting, Business & Financial History Annual Conference, 16-17 September 2004, Cardiff Business School – UK.
- Samaha, K. and Dahawy, K. (2008). “Perceptions of Financial Statement users in an emerging economy: The case of Egypt”, Proceedings of the American Accounting Association (AAA) Annual Conference in Building our Accounting Community, Panel 5.29 (Financial Issues), 3-6 August 2008, Anaheim, California - USA. Tuesday, August 5, 2008, 2:00 pm – 3: 300 pm  
<http://aaahq.org/AM2008/paperinfo.cfm?submissionID=1665&sectionID=11>  
<http://aaahq.org/AM2008/concurrent05.htm>  
<http://aaahq.org/international/Forum/ForumSum08/Annual%20Meeting%20Agenda.pdf>
- Samaha, K. and Dahawy, K. (2009). “Ownership structure, Proportion of Independent Directors on the Board, Existence of Audit Committees and Voluntary Disclosure: Evidence from the Actively Traded listed Egyptian Companies (CASE 30 index)”, Proceedings of the 32nd European Accounting Association (EAA) Annual Congress, Tampere, Finland, from 12-15 May 2009, GV.PS.6, Session 3 Thursday 09.00 - 10.30 /Linna K109 (Abstract ID: 3530, page 158).
- Samaha, K. and Dahawy, K. (2009). “Determinants of Corporate Governance Disclosure in a Developing Market: The Case of Egypt”, Proceedings of the American Accounting Association (AAA) Annual meeting and Conference on Teaching & Learning in Accounting - Accounting at a Tipping Point, 1-5 August 2009, New York – USA, AAA Research Interaction Session II (Board 40), Monday August 3, 2009 3:00 PM – 4:30 PM  
<http://aaahq.org/AM2009/abstract.cfm?submissionID=1320>  
<http://aaahq.org/AM2009/research02.cfm>  
<http://www.aaaiasection.org/media/resources/ForumSummer09.pdf>
- Samaha, K., Dahawy, K., Stapleton, P., and Conover, T. (2009). “Progressing Egypt towards Convergence with IFRS: An Agenda for Future Research”, Proceedings of the annual meeting of the Association for Global Business, International Academy of Linguistics Behavioral and Social Sciences Annual Research, November 12-15, in Orlando, Florida, Session 22 Time: 9:00-10:30 a.m, Session Title: Accounting and Risk Issues Room: Spring Lake, Moderator: Janikan Supanvanij - St. Cloud State University
- Samaha, K., Dahawy, K., and Stapleton, P. (2010). ‘Relationship between Corporate Governance, Firm Characteristics and Corporate Governance Disclosure: Evidence from the Egyptian Stock Exchange’, Proceedings of the 33<sup>rd</sup> European Accounting Association (EAA) Annual Congress, Istanbul, Turkey, from 19-21 May 2010, GV.RF.19, Session 4 Wednesday 16.00 - 17.30 /Saturn B (Abstract ID: 7468, page 357).

- Samaha, K. (2010). “Egyptian Accounting Standards from a Tax point of view”, Proceedings of the 16th annual Conference organized by The Egyptian Society for Public Finance & Taxes, Orchid Hall, Air Defense Hall, June 22-24, 2010. Conference theme: The Egyptian Tax System: Practical obstacles for applying the recent tax regulations and its effect on decreasing the tax revenues in Egypt (in Arabic).
- Samaha, K. (2010). “Egyptian Accounting Standard number 8 (Long Term Construction Contracts) and Egyptian Accounting Standard number 5 (Change in Accounting Policy) and the tax effect in light of the new Tax Law 91 for the year 2005 and its executive regulations”, Proceedings of the 16th annual Conference organized by The Egyptian Society for Public Finance & Taxes, Orchid Hall, Air Defense Hall, June 22-24, 2010. Conference theme: The Egyptian Tax System: Practical obstacles for applying the recent tax regulations and its effect on decreasing the tax revenues in Egypt (in Arabic).
- Samaha, K., Dahawy, K., Abdel Megid, A and Abdallah, S. (2010). ‘The impact of Corporate Governance mechanisms on Corporate Internet Reporting propensity and comprehensiveness: Evidence from the Emerging Market of Egypt’, American Accounting Association, Proceedings of the AAA Annual meeting and Conference on Teaching & Learning in Accounting, 31 July-4 August 2010, San Francisco, CA – USA. Panel 1.27 (International Corporate Governance and Disclosure), Monday August 2, 2010 10:15 AM – 11:45 AM Discussant: Christian Stadler, Royal Holloway, University of London  
<http://aaahq.org/AM2010/abstract.cfm?submissionID=1977>  
<http://aaahq.org/AM2010/concurrent01.cfm>
- Samaha, K., Dahawy, K., and Hussainey, K. (2011). ‘Internal Control Mechanisms and Corporate Narrative Reporting in listed Egyptian Companies: the Case of EGX 100’, **submitted** to the Proceedings of the 34th European Accounting Association (EAA) Annual Congress, Rome, Italy, from 20-22 April 2011, GV. , Session / (Abstract ID: , page ).
- Dahawy, K., Samaha, K., Abd El-Meguid, A, and Abdallah, S. (2011). ‘Association between Corporate Governance Structures and Corporate Internet Reporting: Evidence on the propensity and Comprehensiveness in listed Egyptian Firms’, **submitted** to the Proceedings of the 34th European Accounting Association (EAA) Annual Congress, Rome, Italy, from 20-22 April 2011, GV. , Session / (Abstract ID: , page ).

### **Conference Presentations**

- Samaha, K. (2003). “Level of compliance with IASs disclosure and measurement/presentation requirements in non-financial companies: Some empirical evidence from annual reports of companies listed on the Cairo and Alexandria stock exchange,” Proceedings of the BAA Annual Conference, 23-24 April 2003, Manchester Business School – UK.
- Samaha, K., (2004). “Compliance with the International Accounting Standards in the Capitalistic Emerging Capital Markets: An Empirical Study of The Extent of de facto Compliance and Factors Explaining Compliance/Non-Compliance in Listed Non-Financial

Egyptian Companies”, Proceedings of the 16th Accounting, Business & Financial History Annual Conference, 16-17 September 2004, Cardiff Business School – UK.

- Samaha, K. (2007) “Implementation of International Financial Reporting Standards in listed Egyptian Companies: An Overview & Analysis”, The Cairo University Annual Conference – Accounting Department, 15-17 December 2007, Faculty of Commerce – Cairo University – Egypt.
- Samaha, K. (2008). “Perceptions of Financial Statement users in an emerging economy: The case of Egypt”, Proceedings of the AAA Annual Conference in Building our Accounting Community, Panel 5.29 (Financial Issues), 3-6 August 2008, Anaheim, California - USA. Tuesday, August 5, 2008, 2:00 pm – 3: 300 pm
- Samaha, K. (2009). “Ownership structure, Proportion of Independent Directors on the Board, Existence of Audit Committees and Voluntary Disclosure: Evidence from the Actively Traded listed Egyptian Companies (CASE 30 index)”, Proceedings of the 32nd European Accounting Association (EAA) Annual Congress, Tampere, Finland, from 12-15 May 2009, GV.PS.6, Session 3 Thursday 09.00 - 10.30 /Linna K109 (Abstract ID: 3530, page 158).
- Samaha, K. (2009). “Progressing Egypt towards Convergence with IFRS: An Agenda for Future Research”, Proceedings of the annual meeting of the Association for Global Business, November 12-15, in Orlando, Florida, Session 22 Time: 9:00-10:30 a.m, Session Title: Accounting and Risk Issues Room: Spring Lake, Moderator: Janikan Supanvanij - St. Cloud State University
- Samaha, K. (2010). “Egyptian Accounting Standard from a Tax point of view”, Proceedings of the 16th annual Conference organized by The Egyptian Society for Public Finance & Taxes, Orchid Hall, Air Defense Hall, June 22-24, 2010. Conference theme: The Egyptian Tax System: Practical obstacles for applying the recent tax regulations and its effect on decreasing the tax revenues in Egypt (in Arabic).
- Samaha, K. (2010). “Egyptian Accounting Standard number 8 (Long Term Construction Contracts) and Egyptian Accounting Standards number 5 (Change in Accounting Policy) and the tax effect in light of the new Tax Law 91 for the year 2005 and its executive regulations”, Proceedings of the 16th annual Conference organized by The Egyptian Society for Public Finance & Taxes, Orchid Hall, Air Defense Hall, June 22-24, 2010. Conference theme: The Egyptian Tax System: Practical obstacles for applying the recent tax regulations and its effect on decreasing the tax revenues in Egypt (in Arabic).

### **Conferences and Workshops Attended (without presentations)**

- **OECD – Organisation for Economic Co-operation and Development (2010).** Taskforce on The Growth of Corporate Governance in the Region. 31 Oct-1 Nov at the Al-Bustan Hotel – Muscat - Oman.

- **OECD – Organisation for Economic Co-operation and Development (2010).** Taskforce on Corporate Governance of State-owned Enterprises. 23-24 June in Cairo at the Marriott Hotel. The Task Force was established in order to to address corporate governance priorities and challenges faced by governments and SOEs in the region. It comprises regional and international policy makers, senior executives of state-owned enterprises and holding companies, as well as representatives of state audit institutions and relevant Ministries, regulatory authorities and academia.
- **The American Chamber** - Seminar by the American Chamber Investment and Capital Market Committee: “The Greek Crisis and the Future of the Euro” by Prof. Gabriel Hawawini, The Henry Grunfeld Chaired Professor of Investment, Banking Professor of Finance, and Former Dean, INSEAD, Talking points: Why has the crisis occurred?, What are the consequences for the Euro and the European Union?, What are the implications for the Middle East?, June 17, 2010 in the Conrad Cairo Hotel, Conrad Ballroom, Cairo, Egypt.
- **Islamic Finance news (IFN)** – Session 4 - Conference on Islamic Finance, co-hosted by Islamic Finance news (IFN). The session discussed issuing & investing in the Islamic financial markets; the development of Islamic issuance and investments in Egypt and the Middle East and its potential in a new business environment; challenges of private issuers; and identifying growth areas, market opportunities, potential investors and issuers; discovering and adapting to changes in the issuing and investing market place; increasing foreign participation in Egypt’s Islamic financial market; legal aspects of Sukuk issuance in Egypt. Details on the World-wide events: <http://www.ifnroadshow.com/index.asp>, June 9, 2010 at AUC, Cairo, Egypt.
- **The American Chamber** Seminar by the American Chamber Human Resources Committee: “Putting Business and Ethics Together: How Corporate Governance Can Improve Your Bottom Line” by Prof. R. Edward Freeman, Professor of Business Administration, The Darden School Academic Director of the Business Roundtable Institute for Corporate Ethics, Senior Fellow of Darden's Olsson Center for Applied Ethics, Talking points: New Business Models that Work; Managing for Stakeholders: Survival, Reputation and Success; Inspiring Employees, May 23, 2010) in the Four Seasons Nile Plaza Hotel, Plaza Ballroom, Cairo, Egypt.
- The Egyptian Tax System: Practical obstacles for applying the recent tax regulations and its effect on decreasing the tax revenues in Egypt. Proceedings of the 16th annual Conference organized by The Egyptian Society for Public Finance & Taxes, Orchid Hall, Air Defense Hall, June 22-24, 2010.
- The Egyptian Tax System: Law and Tax Accountability. The Egyptian Society for Public Finance & Taxes and PWC, Orchid Hall, Air Defense Hall, August 24-28, 2009.
- The Egyptian Institute of Directors (EIOD) 3<sup>rd</sup> Annual Conference on Corporate Governance. Four Seasons Hotel, Cairo, Egypt. 15 June, 2009.
- Transparency International Conference, National Democratic Party. Semiramis Intercontinental Cairo, Egypt. 9 June, 2009.

- Al Mal 2nd Capital Market Conference & Exhibition, Under the Auspices of Dr. Mahmoud Mohie El-Din, Minister of Investment, Cairo, April 12 & 13, 2008, Cleopatra Ballroom, Semiramis Intercontinental Hotel (www.almalconferences.com)
- FASB/IASB update part 1, Workshop held at the American accounting Association Annual meeting, Anaheim, California, 2 August 2008.
- FASB/IASB update part 1, Workshop held at the American accounting Association Annual meeting, Anaheim, California, 2 August 2008.
- The Egyptian Tax System: Law and Tax Accountability. The Egyptian Society for Public Finance & Taxes and PWC, Orchid Hall, Air Defense Hall, June 24-28, 2008.
- Investment development between Egypt & Lebanon, The Egyptian Lebanese Businessmen Friendship Association (ELBA), Semeramis Intercontinental Hotel, Tiba Hall, Cairo – 20-22 December – 2008 (Sponsored by Audi Bank and Bloom Bank-Egypt).
- The Egyptian Tax Law 91/2005: Problems, Practice obstacles and suggested solutions. The Egyptian Society for Public Finance & Taxes annual conference. June 18-21, 2007.
- Tax inspection in the light of the Egyptian Accounting Standards and the Income Tax Law 91 for the year 2005. The 15th tax conference – Ain Shams University, 15-16 December, 2007.
- The New Egyptian Tax Law 91/2005: Problems, Practice obstacles and suggested solutions. The Egyptian Society for Public Finance & Taxes annual conference. June 19-22, 2006.
- The New Law of the Capital Market Authority and the Role of Accounting and Auditing. Organized by the Egyptian Society of Accountants and Auditors on April 3<sup>rd</sup>, 2002.

### **Conference Organizer/Committees**

- (2006) **Program Committee Member** at the IT Management in Developing Countries Track. 2006 International Resource Management Association (IRMA) International Conference.
- (2008-Present) **Editorial Board Member** of the Afro-Asian Journal of Finance and Accounting (AAJFA) published by Inderscience (UK), ISSN (Online): 1751-6455, ISSN (Print): 1751-6447. An Official Publication of the Information Resources Management Association. The aim of AAJFA is to bridge this gap in the finance and accounting literature. AAJFA fosters greater discussion and research of the development of the finance and accounting disciplines in Africa, the Middle-East and Asia. A major feature of the journal will be to emphasise the implications of this development and the effects on businesses, academics and professionals.  
<http://www.inderscience.com/browse/index.php?journalCODE=ajfa>

- (2008) **Session Chair** at the 14<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28, Session 5: Tax Accountability.
- (2009) **Session Chair** at the 15<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28, Session 3: Egyptian Accounting Standards and Tax Law.
- (2010) **Session Chair** at the 16<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 22-24, Session 1: Tax Revenues.

### **Academic Presentations and Interviews**

- I was interviewed on 16 June by Alissa Koldestrova a Policy Analyst at the Organisation for Economic Co-operation and Development (OECD) and as she was organising a fact-finding mission to Egypt in mid-June 2009 to prepare a joint report with the World Bank and discussed lots of information on accounting, auditing and corporate governance practices in Egypt.
- **The Difference between the New and Old Accounting Curriculum.** A presentation that I presented to the accounting students at AUC when the accounting curriculum was changed to explain to them the changes and the need for them and to show them how the changes will affect them, April 2010.
- Company Characteristics and Compliance with IASs in Listed Egyptian Companies, Manchester Business School Research Seminar, University of Manchester – UK, January 2005.
- Level of Compliance with IASs Disclosure and Measurement/Presentation Requirements in Non-Financial Companies: Empirical Evidence from the Cairo and Alexandria Stock Exchange, Manchester Business School Research Seminar, University of Manchester – UK, November 2004.
- Compliance with IASs and Positive Accounting Theory: Literature Review and Current issues in Developing Countries, Manchester Business School Research Seminar, University of Manchester – UK, June 2004.
- *de facto* compliance with IASs and Positive Accounting Theory: Literature Review and Current Issues, Manchester Business School Research Seminar, University of Manchester – UK, November 2003.
- *de facto* Compliance with IASs and Positive Accounting Theory: Literature Review and Current Issues, Manchester School of Accounting & Finance, University of Manchester – UK, May 2003.
- *de jure* Similarities and Differences between National Accounting Standards and IASs: The Case of Egypt, Manchester Business School Research Seminar, University of Manchester –

UK, October 2002.

- The Relevance of and Impetus to International Accounting Harmonization: The Case of Egypt, Manchester Business School Research Seminar, University of Manchester – UK, November 2001.

## **8- Active supervision of master or doctoral theses of students outside AUC (title, student name, affiliation, and dates):**

### **Outside of the American University in Cairo**

- Youssef, R.A. (2008 - present), “A Study and Analysis of the Information Content in the Board of Directors Report and Its Effect on the Adequacy of Disclosure”, Master Thesis, Faculty of Commerce – Cairo University.
- Mostafa, D. (2006 - 2009), “The role of integrating ABC and EVA in improving the efficiency of performance measures in Egypt-Empirical study”, Ph.D. Thesis, Faculty of Commerce – Cairo University.
- Abdallah, S. (2008 - present), “Internet financial reporting in Egypt and UK – A Comparative Study”, Master Thesis, Faculty of Commerce – Cairo University.

## **9- External Examiner**

- 2007 - External examiner for Akhbar El-Youm Academy, for the Bachelor of Accounting graduation projects.... 2 projects
  - The use of Annual reports in Egypt
  - A survey of Voluntary Disclosure by Listed Egyptian Firms
- 2008 - External examiner for Akhbar El-Youm Academy, for the Bachelor of Accounting graduation projects.... 2 projects
  - Internet Financial reporting in listed Egyptian Firms
  - A survey of Corporate Governance Disclosure in listed Egyptian Firms
- 2010 - External examiner for the British University in Egypt, for the Bachelor of Accounting graduation projects.... 2 projects
  - Marketing Costs in the Printing Industry
  - Direct Material Cost reduction

## 10- Panelists & Reviews

### Conference Panelist

- The American University 2008 Research Conference titled “Accounting in Egypt: Past, Present and Future”. The panelists are Dr. Shawki Farag, Dr. Hazem Yassin, Dr. Mohamed Hegazy, Dr. Khaled Samaha, Dr. mahmoud ElGhazaly, Dr. Ahmed Abdel –Meguid, adel ibrahim, Tamer ElNashar, and Mr. Mohamed Yehia (KPMG), April 12th to 14th - Blue Room, AUC- Kasr El-Aini – Cairo.
- The American University 2009 Research Conference titled “The Secrecy versus Transparency Battle: The Impact on the Accounting/Auditing Profession”. The panelists are Dr. Shawki Farag, Dr. Hazem Yassin, Dr. Mohamed Hegazy, Dr. Khaled Samaha, Dr. Mahmoud ElGhazaly, Dr. Ahmed Abdel –Meguid, Tamer ElNashar, and Mr. Mohamed Yehia (KPMG), April 4 to 6 – Room 22, Conference Centre AUC- New Cairo. 11 am – 12.45 pm
- The American University 2010 Research Conference titled “Tax Reforms and the Accounting Profession in Egypt”. The panelists are Dr. Shawki Farag, Dr. Mohamed Hegazy, Dr. Khaled Samaha, Dr. Mahmoud ElGhazaly, Dr. Ahmed Abdel –Meguid, Dr. Angie Zaher, April 10 – Room 22, Conference Centre AUC- New Cairo. 3:30 pm – 5:50 pm, Speakers: Mr. Amr El-Monayer Assistant to the Tax Commissioner, Ministry of Finance, and Mr. Mohanad T. Khaled Partner, BDO Khaled & Co.

### Reviewer

- (2008) **Reviewer** at the 14<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28.
- (2008) **Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference on Building our Accounting Community, held in Anaheim, California – USA, from 3-6 August 2008.
- (2008) **Reviewer** at the International Journal of Management and Decision Making, Special issue of International Journal of Management & Decision Making (IJMDM) on Decision Support Systems and Knowledge Management in SMEs.
- (2008) **Reviewer** at the International Journal of Information Technology and Decision Making.
- (2008-Present): **Reviewer to the Editorial Review Board** of El-Khazindar Business Research and Case Center (KCC) – AUC.
- (2009) **Reviewer** at the International Journal of Accounting, Auditing and Performance Evaluation (IJAAPE)

- (2009) **Reviewer** at the 32<sup>nd</sup> European Accounting Association (EAA) Annual Congress held in Tampere, Finland, from 12-15 May 2009.
- (2009) **Reviewer** at the 15<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28.
- (2009) **Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference on Teaching & Learning in Accounting - Accounting at a Tipping Point, held in New York – USA, from 1-5 August 2009.
- (2010-Present) **Reviewer to the Editorial Review Board** of the Managerial Auditing Journal (Emerald) ISSN: 0268-6902. Managerial Auditing Journal aims to provide a dynamic international forum for the examination of current practice in auditing (both internal and independent). The journal seeks to inform current research and practice in financial and managerial reporting, accounting and auditing judgments, corporate governance, control and risk issues and review standards.
- (2010) **Reviewer** at the 33<sup>rd</sup> European Accounting Association (EAA) Annual Congress held in Istanbul, Turkey, from 12-15 May 2009.
- (2010) **Reviewer** at the 16<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 22-24.
- (2010) **Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference on Teaching & Learning in Accounting - Accounting at a Tipping Point, held in San Francisco, CA – USA, from 31 July-4 August 2010.
- (2010) **Reviewer** at IGI Global for publication, Hershey, USA

## 11- Activities Related to Research

- (2006) **Program Committee Member** at the IT Management in Developing Countries Track. 2006 International Resource Management Association (IRMA) International Conference.
- (2008-Present) **Editorial Board Member** of the Afro-Asian Journal of Finance and Accounting (AAJFA) published by Inderscience (UK), ISSN (Online): 1751-6455, ISSN (Print): 1751-6447. An Official Publication of the Information Resources Management Association. The aim of AAJFA is to bridge this gap in the finance and accounting literature. AAJFA fosters greater discussion and research of the development of the finance and accounting disciplines in Africa, the Middle-East and Asia. A major feature of the journal will be to emphasise the implications of this development and the effects on businesses, academics and professionals.

<http://www.inderscience.com/browse/index.php?journalCODE=aaifa>

- (2008) **Session Chair** at the 14<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28, Session 5: Tax Accountability.
- (2008) **Reviewer** at the 14<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28.
- (2008) **Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference on Building our Accounting Community, held in Anaheim, California – USA, from 3-6 August 2008.
- (2008) **Reviewer** at the International Journal of Management and Decision Making, Special issue of International Journal of Management & Decision Making (IJMDM) on Decision Support Systems and Knowledge Management in SMEs.
- (2008) **Reviewer** at the International Journal of Information Technology and Decision Making.
- (2008-Present): **Reviewer to the Editorial Review Board** of El-Khazindar Business Research and Case Center (KCC) – AUC.
- (2009) **Reviewer** at the International Journal of Accounting, Auditing and Performance Evaluation (IJAPE)
- (2009) **Reviewer** at the 32<sup>nd</sup> European Accounting Association (EAA) Annual Congress held in Tampere, Finland, from 12-15 May 2009.
- (2009) **Session Chair** at the 15<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28, Session 3: Egyptian Accounting Standards and Tax Law.
- (2009) **Reviewer** at the 15<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28.
- (2009) **Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference on Teaching & Learning in Accounting - Accounting at a Tipping Point, held in New York – USA, from 1-5 August 2009.
- (2010-Present) **Reviewer to the Editorial Review Board** of the Managerial Auditing Journal (Emerald) ISSN: 0268-6902. Managerial Auditing Journal aims to provide a dynamic international forum for the examination of current practice in auditing (both internal and independent). The journal seeks to inform current research and practice in financial and managerial reporting, accounting and auditing judgments, corporate governance, control and risk issues and review standards.

- (2010) **Reviewer** at the 33<sup>rd</sup> European Accounting Association (EAA) Annual Congress held in Istanbul, Turkey, from 12-15 May 2009.
- (2010) **Session Chair** at the 16<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 22-24, Session 1: Tax Revenues.
- (2010) **Reviewer** at the 16<sup>th</sup> Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 22-24.
- (2010) **Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference on Teaching & Learning in Accounting - Accounting at a Tipping Point, held in San Francisco, CA – USA, from 31 July-4 August 2010.
- (2010) **Reviewer** at IGI Global for publication, Hershey, USA

## 12- Executive Courses and Training

- (2007) **Accounting and Financial Analysis.** A course designed for the Egyptian Investment Management Association (*EIMA*) presenting accounting and financial analysis techniques to investment analysts, Cairo, Egypt.
- (2008) **Egyptian Accounting Standards:** A course designed for the board members and the accounting department of seven Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
  - Alfa Ceramic Company.
  - Red Sea for diving.
  - Cactus for Tourism development.
  - The Egyptian Company for Milk Production and Food Preserves – EGYDairy.
  - Style-Regina Hotels.
  - The Egyptian company for maintenance and railway services- A subsidiary of The National Railway Association
  - Transport IT development Company (TRANS IT) - A subsidiary of The National Railway Association
- (2009) **Egyptian Accounting Standards:** A course designed for the board members and the accounting department of four Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.

- ART Ceramic Company.
  - The Railway Company for integrated services and insurance
  - The National Company for Hotels and Tourism services
  - The Railway Hospital Company.
- (2009) **Financial Statement Analysis:** A course designed for the board members of ART Ceramic Company – Egypt. The course is designed to give in depth detailed knowledge of accounting concepts and financial statements, including advanced topics in accounting. The aim of the course is to allow the analysts the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
  - (2009) **Lease Accounting:** A course designed for the board members of NOVA Company – Egypt. The course is designed to give in depth detailed knowledge of accounting concepts and financial statements relating to International Accounting Standard 17 (Leases). The aim of the course is to allow the managers the ability to analyze the lease transactions under operating and finance lease.
  - (2010) **Accounting for Analysts.** A course designed for Beltone Financial Investments – Egypt. The course is designed to give in depth detailed knowledge of accounting concepts and financial statements, including advanced topics in accounting. The aim of the course is to allow the analysts the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
  - (2010) **Accounting for Bankers.** A course designed for National Societe Generale Bank (NSGB) to make credit analysts in the bank aware of the accounting to allow them produce accurate credit evaluation of the corporations, Cairo, Egypt.
  - (2010) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
    - The Railway Maintenance Company
    - The Railway Company for integrated services and insurance
    - The Railway TRANS IT Company
    - The Railway Hospital Company.

## 13- Teaching Cases

### Published (Refereed)

- Samaha, K. (2010) “Are there any benefits from applying Activity Based Costing for Allocating Overheads? the Case of Manchester Metal Industrial Company”, published as a Mini Case by El-Khazindar Case Center – AUC.

- Samaha, K. and Abdallah, S. (2010) “A comparative analysis of activity-based costing and traditional costing systems: the case of Egyptian Metal Industries Company”, **forthcoming**, “Cases on Businesses in the MENA Region: New Trends and Opportunities”, published by IGI Global (formerly Idea Group Inc.), publisher of the “Information Science Reference” (formerly Idea Group Reference), “Medical Information Science Reference,” “Business Science Reference,” and “Engineering Science Reference” imprints.
- Dahawy, K. and Samaha, K. (2010) “Blending Information and Communication Technology (ICT) with an Accounting System: The Case of the Egyptian International Motors Company (EIM)”, **forthcoming**, “Cases on Businesses in the MENA Region: New Trends and Opportunities”, published by IGI Global (formerly Idea Group Inc.), publisher of the “Information Science Reference” (formerly Idea Group Reference), “Medical Information Science Reference,” “Business Science Reference,” and “Engineering Science Reference” imprints.

### **In Progress**

- Preparing an optimal production plan and a revised forecast for trading results when there is a limiting factor.
- Application of Activity based Costing, Target costing and Pricing in a manufacturing company

## **14- Activities Related to Teaching**

- (2008-Present) Examiner for the Egyptian Accountants and Auditors Society. Setting and grading the intermediate auditing exam for students applying for the Society’s certificate. The Egyptian Accountants and Auditors Society is the top society of accounting in Egypt. It is the closest to the CPA exams that we have in Egypt. Therefore, being the examiner is considered to be a very high honor.
- (2008 – 2009) Examiner Fulbright Program – Binational Commission (Educational and Cultural Exchange Program).
- (2010) Completed and submitted the Final review to the following textbook Williams, Hakka, Bettner & Carcello, Financial Accounting 14e, published by McGraw Hill. McGraw-Hill Higher Education, a unit of McGraw-Hill Education, is a leading innovator in the development of 21st century teaching and learning solutions for postsecondary and higher education markets worldwide. Through a comprehensive range of traditional and digital education content and tools focused on improving student learning outcomes, McGraw-Hill Higher Education empowers and prepares professionals and students to connect, learn and succeed in the global economy.
- (2010) Was appointed by McGrawHill to adapt a financial accounting text book to suit the Middle East. After much deliberation and research, they have decided that the best text to adapt would be

Wild's Fundamental Accounting Principles. ME Edition: Fundamental Accounting Principles, Wild, Chiappeta, and Shaw, with K. Dahawy and K. Samaha.

## 15- Contribution to Curriculum and Program Development

### Creation and development of Courses

- (2010) Development of MBA Concentration Accounting Courses. I was assigned by the MBA Director the task of initiating the syllabus proposal for the six accounting courses offered in the MBA concentration (Accounting) to be consistent with the MBA needs. The process included deciding on the courses names, revising the course descriptions, course contents, and selection of the text book.
- (2010) Development of Course: *Intermediate Accounting II (ACCT 302)* Due to the application of Egyptian Accounting Standards starting from 2002 that are based on IASs, I have incorporated the International Accounting Standards in the course to reflect the changes in the law. Due to the lack of teaching material I had to compile a lot of material to reflect the differences between US GAAP and IASs and the implications on all local and international stakeholders.
- (2010) Development of Course: *Cost Accounting (ACCT 304)*. In late 2009 I was responsible to revisit the course offerings and its contents based on the assessment of learning goals as part of the accreditation process. The effort resulted in a modified syllabus outline, assignments, and coverage. I finalized the final syllabus outline for ACCT 304 to be effective spring 2010, including the text book, grading scheme, chapters covered, and assignments required.
- (2010) New Course: *Cost Analysis and Control (ACCT 502)*. I was assigned by the Department Chair the task of initiating the syllabus proposal for ACCT 502 to be consistent with the MBA needs. The process included the complete preparation of the course material, and selection of the text book. This course will: Emphasize the relevant classifications of cost data for different decisions. Introduce cost approaches and models for decisions calculations, and Highlight and integrate both the accountant and the manager's role in making such decisions, explain the impact of modern economics and production environment with the prevailing notions of competitiveness, quality strategic planning, on the management philosophy, and in turn of the type and quality of accounting information needed for management successful decision making.
- (2009) Development of Course: *Financial Accounting (ACCT 201)*. In late 2009 I was responsible as the coordinator of the financial accounting introductory course to standardize the course offerings and its contents. The effort resulted in a common syllabus, assignments, and coverage. I finalized the final syllabus outline for ACCT 201 to be effective spring 2010, including the text book, grading scheme, chapters covered, and assignments required.

## **Curriculum Development**

- (2008-Present) Development of Accounting Curriculum: Based on the encouragement of the chair of the accounting department, we continuously develop the department offerings. I have participated during 2008 and 2009 in the development of the new Accounting Curriculum, effective fall 2009. Our review was conducted with the objective of making the program more focused, market responsive, and incorporating our accumulated experience in the offering of the various courses. I have provided full Course objectives, catalogue description, suggested textbooks, Topics covered in the course, Basic Skill requirements, Business core learning goals, Accounting learning goals, and methods of evaluation of student performance for the following courses in the new curriculum:
  - ACCT 201 “Financial Accounting” formerly ACCT 211
  - ACCT 301 “Intermediate Accounting 1” formerly ACCT 302
  - ACCT 302 “Intermediate Accounting 2” formerly ACCT 303
  - ACCT 303 “Advanced Accounting” formerly ACCT 305
  - ACCT 304 “Cost Accounting” formerly ACCT 406

## **16- Teaching Seminars**

(2009) **AACSB International seminar on Teaching Business Ethics, Florida, USA.** The seminar was delivered by Joe Desjardins (Associate Provost and Academic Dean – St. John’s University), Laura Hartman (Associate Vice President for Academic Affairs – DePaul University), and Dean Krehmeyer (Business Director – Business Roundtable Institute for Corporate Ethics). The seminar was very effective and I found it very interesting. I was introduced to the objectives in teaching business ethics, how to include business ethics in functional area syllabi, stakeholder analysis and decision making frameworks for teaching business ethics, and introducing issues of corporate social responsibility and sustainability, managing the corporate culture, and finally ethics marketing and communication. I participated as part of a group in discussing and presenting an ethical dilemma in Auditing and we managed to provide alternative courses of action.

(2009) **AACSB Maintenance Seminar** – AUC, Cairo, Egypt. The seminar was delivered by Dr. Ibrahim Hegazy.

(2009) **Assesment of Learning Goals Seminar** - AUC. I attended on 25 October 2009, the Training session by Dr. Mohga Badran on Assessing Learning Goal (AOL) as an important aspect of the development of the re-accreditation process.

(2009) **Assesment of Learning Goals Seminar** – AUC. I have attended and participated in the assessment of learning goals (AOL) training session delivered by one of the world's leading experts on Assurance of Learning in the AACSB context (Dr. Elizabeth Fletcher).

(2008 – Present) I have also made it a point to attend as many of the CLT (**Learning and Teaching Center**) lectures and presentations to sharpen my teaching skills and to make sure that I’m up to date on what I do in class. For example, I have attended a workshop on “How to Design and use Rubrics to

Evaluate Assignments”, The Center for Learning & Teaching (CLT). Facilitator: Ann Boudinot-Amin, Institutional Research Office – AUC. The workshop helped me a lot on improving my assignment grading procedures.

## 18- Clubs and Organizations

- (Jan 2010-Present) **Advisor to the Accounting Link:** An accounting club that aims to link the accounting academic education to real life accounting and auditing experiences. The accounting link also aims to offer various services to the accounting students like, presenting an annual accounting simulation and inviting accounting, auditing, and tax guest speakers. In this role I organized three annual conference/simulations that included students from a large number of universities in Egypt. I have successfully organized 1 annual conferences/simulation. At this role I organized 1 annual simulation in the American University in Cairo (AUC) (2009). This simulation is an opportunity offered by Ernst & Young to all accounting and finance students from different universities. The simulation introduces a unique chance that would enrich the knowledge of the participants. It offers in addition a valuable hands-on experience that would effectively aid them in their life after college. Being a part of this simulation puts each participant in an environment with high level of diversity in terms of academics or cultural backgrounds. The opening ceremony was held on 29 April 2010 in the Mansour Hall – Core Building at AUC. The opening included speeches of Romani George, the President of the Simulation and four keynote speakers: Dr. Ali Hadi, Vice-Provost and Director of Graduate Studies and Research at AUC, Dr Khaled Samaha, Academic Advisor of the Accounting Link Club and Assistant Professor of Accounting at AUC, Dr. Ashraf ElSharkawy, CEO of the Auditors Oversight Board at the Egyptian Financial Supervisory Authority (EFSA) and Ernst & Young speaker Dr. Ahmad Shabana, Partner, Advisory Services who gave a presentation about the company and the simulation. Then participants who were attending joined a reception in order to get to know each other and ask questions if they had any. The simulation lasted for two days (Friday 30th of April and Saturday the 1st of May) with the attendance of an estimate of 155 participants from AUC, Ain Shams University, Cairo University and MIU. The simulation included intensive session conducted by professional instructors from Ernst & Young followed by an exam. The closing ceremony of the simulation was held on Saturday the 1st of May and included the announcement of the top twenty participants who were awarded a summer internship at Ernst & Young. The top twenty students were a mixture from all the universities and included around eight AUC students. Then, the final competition was held to determine the top three winners who were to receive the monetary awards. The top three winners were: Lina Sroor (First Winners- AUC), Heba Badawi (Second Winner - Ain Shams) and Ahmed Shaaban (Third Winner - Cairo University).
- (OCT 2010-Present) **Advisor to SIFE:** SIFE is an international non-profit organization preparing the next generation of entrepreneurs and business leaders to create a better world for everyone. SIFE creates global partnership between business and higher education that prepare university students to make a meaningful contribution toward a better world as entrepreneurs and business leaders by challenging them to address real world business and economic issues in their communities. More than 42,000 students participate in SIFE. They represent 1,500 universities in more than 40 countries. SIFE students forms teams on their university campuses and develop community outreach projects that take what they are learning in their classrooms about business to

solve real world problems for real people. SIFE program concentrates on six areas: Entrepreneurship, success skills, business ethics, market economics, financial literacy and environmental sustainability. The projects of every SIFE team are unique. Working with a Faculty Advisor and Business Advisory Board, students apply business principles that address the different needs of people in communities around the world. As those students succeed in helping others, they develop stronger business and leadership skills as well as commitment to the community and the world around them. The students catch a glimpse of the true scope of their personal potential. The effectiveness of each SIFE program is judged at competition. Once a year, SIFE Egypt conducts a National Competition. SIFE students present the results of their educational outreach projects and judges select the winner based on who has the most impact in educating others. The winner will advance to highest level of competition and represent Egypt at SIFE World Cup.

## **19- Grants and Awards**

### **Internal AUC Grants**

#### **Teaching Grants**

- 2009 - Teaching Grant to attend a Teaching Seminar by the AACSB in Florida – USA. AACSB seminar on Teaching Business Ethics - Florida, USA, 23-24 June 2009. The seminar was delivered by Joe Desjardins (Associate Provost and Academic Dean – St. John’s University), Laura Hartman (Associate Vice President for Academic Affairs – DePaul University), and Dean Krehmeyer (Business Director – Business Roundtable Institute for Corporate Ethics). Grant from the American University in Cairo (AUC). Amount of the Grant EGP 10176 and USD 1695.

#### **Research Grants**

- 2008 - Research Grant to conduct an empirical study on the extent of use of the International Standard on Auditing (ISA) number 520 “Analytical Procedures” (APs) in Egypt during the three main stages of an audit by different size of firms and different levels of staff by examining auditors’ perceptions of the frequency and effectiveness of different types of APs techniques in achieving a selected set of audit objectives. The study also seek to identify the types of assurance provided by APs and their influence on detailed testing as well as analyzing the role of auditing standards in the context of the use of APs. Grant from the American University in Cairo (AUC). Amount of the Grant USD 4000.
- 2009 - Research Grant to conduct an empirical study to examine the key corporate governance factors that affect the comprehensiveness and timeliness of corporate internet reporting (CIR) by the largest 100 Companies listed on the Egyptian Stock Exchange (EGX). Grant from the American University in Cairo (AUC). Amount of the Grant EGP 20835.
- 2010 - Research Grant to conduct an empirical study to examine The Extent of Corporate Social Responsibility (CSR) Information Disclosure and its Determinants by the Largest Companies Listed on the Egyptian Stock Exchange (EGX). Grant from the American University in Cairo

(AUC). Amount of the Grant EGP 24000.

## External Grants

- **2010 - Grant from the OECD – Organisation for Economic Co-operation and Development.** Conference Grant to attend the Taskforce on Corporate Governance of State-owned Enterprises. 23-24 June in Cairo at the Marriott Hotel. The Task Force was established in order to to address corporate governance priorities and challenges faced by governments and SOEs in the region. It comprises regional and international policy makers, senior executives of state-owned enterprises and holding companies, as well as representatives of state audit institutions and relevant Ministries, regulatory authorities and academia.
- **2010 - Grant from the OECD – Organisation for Economic Co-operation and Development.** Conference Grant to attend the Taskforce on The Growth of Corporate Governance in the Region. 31 Oct-1 Nov at the Al-Bustan Hotel – Muscat - Oman.

## Research Awards

- Based on my research record, I have been selected by the Vice Provost and Director of Graduate Studies and Research at AUC as one of the faculty whose photo will appear on the front cover of the 2009 Faculty Publication list.
- 2009 Cairo university award – 10,000 EGP for the best research in social science (published in AAJFA VOL.1, No. 1, 26 January 2008)
- 2001 Egyptian Government, Full Ph.D. Scholarship – University of Manchester -UK.
- 2000 Birmingham Business School Distinction Scholar of the year award.

## Teaching Awards

- |      |   |
|------|---|
| 2010 | <b>Excellence in Teaching</b><br>Received a letter from the Dean of the School of Business to commend me on “distinguished performance” in teaching, research and service to AUC  |
| 2008 | <b>Certificate of Recognition</b><br>Received from the Binominal Fulbright Commission in Egypt to recognize my efforts as the Examiner to Fulbright Program – Binational Commission (Educational and Cultural Exchange Program) |

- 2007                   **Excellence in Teaching**  
Received a letter from the chair of the department to commend me on “distinguished performance in courses ACCT 211, and ACCT 406 during the Fall and Spring 2007 Semester”
- 2006                   **Excellence in Teaching**  
Received a letter from the chair of the department to commend me on “distinguished performance in courses ACCT 211, and ACCT 406 during the Fall and Spring 2006 Semester”
- 2005                   **Excellence in Teaching**  
Received a letter from the chair of the department to commend me on “distinguished performance in courses ACCT 211, and ACCT 406, during the Fall 2005 Semester”

## 20- Debates, shows and exhibits

I use role playing as a way of enticing the class.

- I have arranged for several in class debates to make the students more appreciative of the Financial and Cost accounting processes in the different environments. ACCT 406 (Cost Accounting) students are asked to join in a group – in class – to assume the role of a Financial Manager in a multinational company. For example the class was divided into several groups to debate the importance of Ethics in using the different Accounting Policies relating to Inventory Costing, Transfer Pricing and its effect on the Net Income of the Company and thereby affecting the Managers’ Bonuses.
- I have arranged for several in class debates to make the students more appreciative of the International accounting standards applied in listed Egyptian companies. ACCT 405 (International Accounting) students are asked to join in a group – in class – to assume the role of an Auditor in a Big 4 accounting firm. For example the class was divided into several groups to debate the issue of creative accounting techniques (i.e. earnings management) in using the different Accounting Policies in the financial statements relating to Inventory Costing, depreciation, revenue recognition, foreign currency, borrowing costs, provisions and contingent liabilities and its effect on the Net Income of the Company and thereby affecting the income taxes.
- I invite guest speakers to the classroom. The guest speakers are either people from the market to link the classroom to the real world experiences and/or ex AUC students that will discuss with the students how is it out there and how does what is learned link to what is being practiced in the market. The speakers also focus on how to get a job and what to focus on to be able to get the job that the students want. Examples of guest speakers include
  - Executive partner of KPMG (Mohamed Yehia)
  - Senior Economist from the World Bank (Hisham Wali)

- Advisor to EFSA Chairman, CEO of the Auditors Oversight Board (Egyptian Financial Supervisory Authority) (Dr. Ashraf El-Sharkawy).

## **21- Involvement in Professional Programs, Extension and Consulting Activities**

- 2010 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2009 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2010 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2009 of the Egyptian Company for Railway Maintenance and Services (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2010 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2009 of the Railway Hospital – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2010 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2009 of the Railway integrated services company – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2010 - As an audit consultant to Nabil Abd El-Megid & Co. (Chartered Accountants and Consultants and members of the Egyptian Financial Supervisory Board “EFSA”), provided a Due Diligence assistant report to the Egyptian Italian Paint Company in connection with the planned acquisition of Nile Paints Co. (LTD) “TARGET”. Our scope of work focused on those business activities and related financial information which was identified by the Egyptian Italian Paint Company as being relevant to their investment decision. Our engagement did not include as assessment of whether this scope is indeed sufficient as a basis for their investment decision. The decision whether and on what terms to proceed with the proposed transaction is therefore entirely their responsibility. Our work differed in scope and objective from an audit of financial statements or similar transactions. Accordingly we do not express any opinion or issue any other certificate or confirmation relating to the financial statements or the internal control system of Target. We carried out our work at the office of the Target from 25 March until 10 April 2010. Our work was principally focused on the Audited financial statements prepared in accordance with International Financial Reporting Standard (IFRS) for the financial years ended 31 December 2007 and 2006. In preparing our report, our primary source has been internal management information and representations made to us by management. We have satisfied ourselves, so far as possible, that the information presented in our Report is consistent with other information which was made available to us in the Course of our work in accordance with the terms of our engagement letter. We have not, however, sought to establish the reliability of the sources by reference to other evidence. The scope of our work was different from that for an audit and, consequently, no assurance is expressed.

- 2010 - I delivered a financial reporting and documentation templates to the Ministry of Transport and to the Italian government represented by Ferrovie Stato S.p.A. (FS Holding) as part of auditing the funds contributed by the Italian government to restructure the Egyptian National Railway services (March 2010).
- 2010 - I provided an audit report relating to auditing the financial and administrative documents related to the funds disbursement by the Italian government to the Egyptian government and its related use by the Egyptian government in order to implement the project activities. The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 18 March 2009 through 18 March 2010 have been used for the intended purpose. Specifically, I determined the grant that had been received, the stated purpose of the grant, the time of performance requirements, the amount of grant funds expended, if the funds were expended for the proper purpose and in the proper time frame, and if any grants had to be returned for lack of use (April 2010).
- 2010 – Provided a Technical report to the Minister of Transport Mr. Alaa Fahmy, relating to the current status of 5 subsidiaries of the Egyptian National Railways (ENR). The report includes information about the financial regulations, documentation, inventory systems and the current accounts with the parent company.
- (2010) Ceramica Art. Complete analysis of the accounting system that resulted in a full report to update the accounting system to operate at a level comparable to the requirements of the international accounting standards.
- (2009) **Evaluation Report for Ceramica Art Company.** Report to be presented to the Investment Authority in Egypt to re-evaluate the company based on the requirements of the Egyptian Accounting Standards.
- 2009 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2008 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2009 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2008 of the Egyptian Company for Railway Maintenance and Services (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2009 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2008 of the Railway Hospital – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2009 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2008 of the Railway integrated services company – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).

- 2009 Provided an Invoicing Cycle, Chart of Accounts, and Financial, Purchasing and Inventory regulations for The Railway integrated services company – A Subsidiary of the Egyptian Company for railway services.
- 2009 Provided an Invoicing Cycle, Chart of Accounts, and Financial, Purchasing and Inventory regulations for The National company for Hotels and Tourism services – A Subsidiary of the Egyptian Company for railway services.
- 2009 Provided an Invoicing Cycle, Chart of Accounts, and Financial, Purchasing and Inventory regulations for The Railway Hospital – A Subsidiary of the Egyptian Company for railway services.
- 2009: Have been assigned by the Trans IT company (A subsidiary of the Railway company) to conduct a share valuation study to be presented to Trans IT in its attempt to acquire 75% of the Integrated IT company
- 2008 - Conducted a comprehensive Risk and Financial statement analysis for Standard for Electrical industries Company - NOVA (Listed on the Cairo & Alexandria Stock Exchange) for the period 2003-2007. The study presented to the shareholders and board of directors, focusing on the strengths and weaknesses of the financial situation of the company and presenting future financial strategies for the company.
- (2008) *Ceramica Alfa*. Complete analysis of the accounting system that resulted in a full report to update the accounting system to operate at a level comparable to the requirements of the international accounting standards.
- 2008 - Provided an Invoicing Cycle, Chart of Accounts, and Financial, Purchasing and Inventory regulations for The Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian Company for railway services.
- 2007 - Provided an Invoicing Cycle, Chart of Accounts, and Financial, Purchasing and Inventory regulations for The Egyptian company for Maintenance and Railway services - A Subsidiary of the Egyptian Company for railway services.
- 2007- Evaluation report of the Merger of Misr for Mechanical and Electrical industries- Partnership and Memico Corporation. Report was presented to the Investment Authority in Egypt to re-evaluate both companies based on the requirements of the Egyptian Accounting standards, in a step to merge both companies.
- 2006 - Conducted a comprehensive Risk and Financial statement analysis for Domty food Industries company for the period 2002-2004. The study presented to the shareholders and board of directors, focusing on the strengths and weaknesses of the financial situation of the company and presenting future financial strategies for the company.
- (2005) **Valuation Report** of Sheraton – Sanaa – Yemen. Report conducted to value the fair market value of this company.

## 22- Community Service

- I have been a member of Egyptian Society for Road Safety - Egypt (Not to Profit) since 2008. Egyptian Society For Road Safety is dedicated to making the roads in Egypt safer for its citizens by initiating educational programs and campaigns that increase driver and pedestrian awareness of safe road practices; supporting public and private sector-led initiatives that will improve road and traffic conditions; sponsoring local symposia and workshops to address road safety and traffic management issues and solutions; and actively contributing to an exchange of information about best global road safety practices by collaborating with international experts and participating in global forums.
- Participated and take an active role in the following:
  - A partnership has been established between Egyptian Society for Road Safety, Horizon Interactive Studios and USAID General Dynamics ICT program, to promote a culture of safe road behavior and raise public awareness in this regard. Two products have been distributed to Egyptian public: a portal for adults on safe road behavior, and an interactive CD titled "City Rangers" for children. The CD carry games for younger generations to instill a culture of road safety in future drivers and current pedestrians. The CD introduces a new drama setting with specially created characters and three adventurous games requiring some basic safe road practices knowledge. The Egyptian Society for Road Safety portal : [www. saferoadsegypt.org](http://www.saferoadsegypt.org), is in Arabic; comprising a driving school and information centre for different road stakeholders- such drivers, pedestrians and cyclists. it also provides information on vehicle licensing registration and other related requirements for drivers. Egyptian Society for Road Safety appreciates the support of USAID and General Dynamics for their donation; and recognizes and appreciates the efforts of Horizon Studios and the technical assistance of ICT in putting the Portal in its final shape.
  - ESRS participated in the first public operation of the Porsche Kids Driving School at CAC on Saturday 14th March and it was a great success. The same operation was repeated on March 21 and 21 at Dandy Mall, at 6 of October City and at the Smart International School Egypt on April 8, 9, 10,13. It was a great venue for exposure for the Society as well as promoting road safety practices. The children were genuinely interested in learning the rules and of course were thrilled at driving a 'Porsche' around the street track.
  - On April 30th 2008, Egyptian Society for Road Safety, held their STOP sign launch to celebrate the first stage of the Maadi Role Model Project. Placement of STOP signs at intersections within Maadi heralds the attempt of establishing positive traffic culture with this important road sign. High school students wore a vest which was designed specially for this occasion carrying both the STOP sign and ESRS logo. The students also distributed a brochure explaining correct usage of the STOP sign to emphasize the importance of strictly following traffic signs in order to avoid accidents. The Integrated Care Society and Maadi Traffic Department helped to make this event a successful one

## **23- Membership in Professional, Scholarly and Not to Profit Organizations:**

2008-Present	<b>European Accounting Association (EAA)</b>
2008-Present	<b>American Accounting Association (AAA)</b>
2008-Present	<b>Certified Public Accountant (CPA). Cairo, Egypt</b>
2008-Present	<b>Egyptian Society of Accountants and Auditors. Certified Member, Cairo, Egypt</b>
2008-Present	<b>Egyptian Accounting and Auditing Board. Certified Member</b>
2008 - Present	<b>The Egyptian Lebanese Businessmen Friendship Association (ELBA)</b>
2007 - Present	<b>Member of the Egyptian Society for Road Safety (ESRS)</b>
2006-Present	<b>Egyptian Institute for Public Finance &amp; Taxes. Certified Fellow</b>
2004-Present	<b>British Accounting Association (BAA)</b>
1995- Present	<b>Member of the Egyptian Accounting Syndicate. Cairo, Egypt</b>

## **25- Offices held in External Organizations**

2005 - 2008	Member of the Higher Committee for Sports in Maadi Sporting Club. The committee is responsible to prepare the budget for all the sports activities of the club and monitor its application.
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## **24- Editorial board Membership in International Journals**

- (2008-Present) **Editorial Board Member** of the Afro-Asian Journal of Finance and Accounting (AAJFA) published by Inderscience (UK), ISSN (Online): 1751-6455, ISSN (Print): 1751-6447. An Official Publication of the Information Resources Management Association. The aim of AAJFA is to bridge this gap in the finance and accounting literature. AAJFA fosters greater discussion and research of the development of the finance and accounting disciplines in Africa, the Middle-East and Asia. A major feature of the journal will be to emphasise the implications of this development and the effects on businesses, academics and professionals.  
<http://www.inderscience.com/browse/index.php?journalCODE=aajfa>

- (2008-Present): **Reviewer to the Editorial Review Board** of El-Khazindar Business Research and Case Center (KCC) – AUC.
- (2010-Present) **Reviewer to the Editorial Review Board** of the Managerial Auditing Journal (Emerald) ISSN: 0268-6902. Managerial Auditing Journal aims to provide a dynamic international forum for the examination of current practice in auditing (both internal and independent). The journal seeks to inform current research and practice in financial and managerial reporting, accounting and auditing judgments, corporate governance, control and risk issues and review standards.