

## CURRICULUM VITAE

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### **EDUCATION:**

- Ph.D.** 1988, The University of Birmingham, U.K  
Major: Accounting and Finance  
Dissertation: *Auditing, Firm Characteristics and Accountability: Some Historical Evidence.*
- MSc** 1992, The University of Edinburgh, U.K  
Major: Information Technology, Knowledge Based Systems.  
Dissertation: *The Expert AOF: A Rule-Based Expert System for Audit Opinion Formation*
- MSoc Sc** 1984, The University of Birmingham, U.K  
Major: Accounting.  
Dissertation: *Evaluation of Divisional Performance in Multinational Companies.*
- B. Law** 1998, Cairo University, Egypt.  
Major: Law  
Grade: Good.
- B. Com** 1982, Cairo University, Egypt.  
Major: Accounting.  
Grade: Very Good.

### **ACADEMIC WORK EXPERIENCE:**

- (2006- Present) Full time Professor**  
Department of Accounting, School of Business, The American University in Cairo.
- (2004- 2005) Part-time Professor**  
School of Management, Economic and Communications, The American University in Cairo.
- (2001-Sept 2013) Full time Professor**  
Faculty of Commerce, Cairo University
- (2007- 2008) External Examiner**  
University of Modern Science and Technology (MSA), Cairo, Egypt

- (1996-2001) **Full time Associate Professor**  
Faculty of Commerce, Cairo University.
- (1989-1996) **Lecturer**  
Faculty of Commerce, Cairo University
- (1984-1989) **Assistant Lecturer**  
Faculty of Commerce, Cairo University.
- (1982-1984) **Tutor**  
Faculty of Commerce, Cairo University.
- (1999) **Associate Professor, Part time**  
The Arab Academy for Science and Technology and Marine Transportation
- (1996-1997) **Associate Professor, Part time**  
Cairo Higher Institute for Computer, Information and Management

## **COURSES TAUGHT:**

### **List of Undergraduate Courses**

#### **Faculty of Commerce – Cairo University**

#### **(Postgraduate) Master & Diploma of Accounting, Auditing, and Information Systems**

Studies in Auditing  
Principles of Financial Accounting  
Managerial auditing  
Accounting Information System  
Accounting Information System & Expert Systems

#### **Faculty of Commerce – Cairo University and The American University in Cairo**

**(Undergraduate)** ACCT 4001 Contemporary Issues in Auditing and Forensic Accounting.  
ACCT 2001 Financial Accounting  
ACCT 201 & 211 Financial Accounting  
ACCT 301 Intermediate Accounting  
ACCT 302 Intermediate Accounting  
ACCT 305 & 3005 Auditing  
ACCT 407 & 4001 Contemporary issues in auditing & Forensic accounting  
Studies in Auditing  
Principles of Financial Accounting  
Accounting Information Systems  
Accounting Information Systems & Expert Systems  
Accounting for Partnership and Corporations  
Analysis and Critiques of business financial accounting.

**ESSCA University – France** FIN 533 Internal auditing and Risk Management

### **Creation of New Courses**

(2009-present) “Contemporary Issues in Auditing”, the AUC  
(2009-present) “Contemporary Issues in Accounting”, the AUC  
(2003-2006) “Principles of Financial Accounting”, Faculty of Commerce, Cairo University  
(2004-2006) “Auditing”, Master of Science in Accounting, Faculty of Commerce, Cairo University

(1994-2006) Auditing 3<sup>rd</sup> & 4<sup>th</sup> year Undergraduate, Cairo University  
(1999-2003) “Studies in Accounting and Auditing Standards”, master’s degree, Cairo University  
(1996-1998) & (2000/2001). Studies in Auditing, Diploma, Cairo University  
(1994-1997) Accounting Information Systems, Faculty of Commerce, Cairo University  
(1992-1993) Studies in Managerial Auditing, Diploma, Faculty of Commerce, Cairo University  
(1989-1991) “Accounting for Partnership and Corporation”, Faculty of Commerce, Cairo University

### **Curriculum Development**

(2008 - Present) M.Sc. in Accounting Proposal (AUC)  
(2006 – Present) Auditing 305 & 3005 (407 & 4001) (AUC)  
(2006 – Present) Financial Accounting 2001 (201 & 211) (AUC)  
(2006-Present) Intermediate Accounting 301 (302) (AUC)  
(2003-2006) “Principles of Financial Accounting”, Cairo University  
(1995-1997) Accounting Information Systems, Cairo University  
(1989-1991) Accounting for partnership and corporations, Cairo University  
(2004-2006) Auditing, Cairo University  
(1999-2003) Studies in Accounting and Auditing Standards, Cairo University  
(1994-1995) Accounting Information Systems, Cairo University  
(1992-1993) Studies in Auditing/ Managerial Auditing, Cairo University  
(1996-1998) & (2000-2001). Studies in Auditing, Cairo University

### **Activities Related to Teaching**

- (2009)**                **Examiner** Fulbright Program – Binational Commission (Educational and Cultural Exchange Program)
- (2007-2012)**        **Examiner** for the Egyptian Accountants and Auditors Society. Setting and grading the final 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.  
**Member**, Administrative Scientific Board, Academy for Scientific Research and Technology. The board is responsible for the study, evaluation and approval of all finance activities for scientific research opportunities for all public sector universities in the Arab Republic of Egypt.
- (2005-2008)**        **Member**, Administrative Scientific Board, Academy for Scientific Research and Technology. The board is responsible for the study, evaluation and approval of all finance activities for scientific research opportunities for all public sector universities in the Arab Republic of Egypt.

### **Awards and Words of Recognition due to Reputation as a Teacher/Researcher**

- 2023**                **Excellence Award in Research School of Business, AUC June 19**
- 2021**                **Faculty Research Appreciation Certificate** publishing 1 paper in A ranked journal
- 2020**                **Faculty Research Appreciation Certificate** publishing 1 paper in A ranked journal.
- 2019**                **Nomination for School of Business Excellence in Teaching Award** by the department Of Accounting presented to the School CSB, June 1.
- 2016/17**            **Words of Recognition** from the Dean of School of Business for distinguished performance.
- 2016**                **Words of Recognition** from the Executive Editor of the Global Journal of Contemporary Research in Accounting, Auditing and Business Ethics for the knowledge that I and my colleagues at Editorial Advisory & Review Board Members have imparted upon the budding researchers has been simply exemplary.
- 2015**                **Words of recognition** from the Dean of School of Business for distinguished teaching skills that have inspired many students in the past years and continue to attract many young talents who want to have unique learning experience. The American University in Cairo.

- 2014 **Words of recognition** from the Dean of School of Business for playing an active role in strengthening the teaching, research and service activities, American University in Cairo.
- 2013 **Words of recognition** from the Dean of School of Business for playing an active role in strengthening the teaching, research and service activities, the American University in Cairo.
- 2013 **Words of Appreciation** and Recognition for all efforts and dedication to providing professional services. Arab Poultry Breeders Company.
- 2013 **Certificate of Recognition and Appreciation for excellent efforts and outstanding Performance in promoting the training process.** The Egyptian banking Institute, the Central Bank of Egypt.
- 2013 **Words of Recognition** from the assistant editor of the International Journal of Economics and Finance for my expertise in **publishing my paper title “A Critical Analysis of auditors’ perception of the Impact of Section 404 of the Sarbanes Oxley Act on Audit Quality: An Egyptian Perspective”.**
- 2013 **Words of recognition** from the Vice Dean for Community Services and Environmental Development, Faculty of Commerce, Cairo University, for recruitment and hiring of faculty. Graduate to Crowe Horwath office.
- 2013 **Words of appreciation** for proposed ideas for better development of Nile Stock Exchange, Chairman of the Egyptian Stock Exchange.
- 2012 **Words of recognition** from the Vice Dean for Postgraduate and research, Faculty of Commerce, Cairo University **for continuous support for the development of the faculty and providing a copy of recent report published for the improvement of accounting education in the U.S.A.**
- 2012 **Words of Recognition** from the Vice Dean for Community Services and Environment Development, Faculty of Commerce, Cairo University for providing **training and guidance for undergraduate/graduate students at the faculty during the summer holiday to benefit from the real-world experience in accounting and auditing.**
- 2012 **Words of recognition** from the Dean of School of Business for playing an active role in strengthening the teaching, research, and service activities **“I would like to commend you for the market experience you bring to the classroom discussions which is much appreciated by all students”**, the American University in Cairo.
- 2012 **Words of Recognition** from Board of Directors of Gezira Sporting Club for preparing manual for the audit committee of the club.
- 2012 **AUC Excellence in Teaching Award Nomination.**
- 2011 **Words of recognition** for playing an active role in strengthening the teaching and research and service activities, the American University in Cairo.
- 2010 **Certificate of recognition** for publishing one article in reputable refereed rank B journals in 2010, School of business, The American University
- 2010 **Words of recognition** for playing an active role in strengthening the teaching and research activities, the American University in Cairo.
2010. **Words of recognition** for services to faculty of commerce, Cairo University, Graduation Ceremony.
- 2009 **Words of recognition** for teaching and research efforts, school of business, AUC
- 2008 **Words of recognition** for playing an active role in strengthening the teaching & research and service activities at the American University in Cairo.

- 2008**      **Words of recognition** for my distinguished performance in teaching Course(s) ACCT 211 (06) and ACCT 407 (01) during the fall 2007 semester
- 2007**      **Words of recognition** for my distinguished performance in teaching Course(s) ACCT 302 (01) and ACCT 407 (01) during the Spring 2007 semester
- 2007**      **Words of recognition** for my distinguished performance in Course ACCT 407 (01) during the fall 2006 semester
- 2007**      **Words of recognition** for using my qualifications as a teacher and my experience as a professional to help financial and administrative restructure of the Trading Holding Company
- 2006**      **Certificate of Acknowledgement** for contribution towards the success of the 3<sup>rd</sup> Annual Comet student's conference/simulation, Faculty of Commerce, Cairo University
- 2006**      **Words of recognition** for teaching efforts to faculty of commerce, English section, Cairo University.
- 2006**      **Words of recognition** for my distinguished performance in teaching Course(s) ACCT 303 (01) and ACCT 407 (01) during the fall 2005 semester
- 2005**      **Certificate of Acknowledgement** for contribution towards the success of the 2<sup>nd</sup> annual Comet students conference & simulation, Faculty of Commerce, Cairo University
- 1991**      **Words of recognition** for services efforts to faculty of commerce, Cairo University, June 1, 1991

## **PROFESSIONAL PROFILE:**

### **Chartered Accountants and Consultancy Experience:**

- **1989-present, *Managing, and international liaison partner*, Crowe Dr A.M. Hegazy & Co (Chartered Accountants), a member of Crowe Global International (Ranked 9<sup>th</sup> Worldwide)**
- **Crowe Egypt is a member of PCAOB. Dr Hegazy Manages the Audit & Assurance department as well as Management Advisory Services at the office**

### **Member of the Board of Directors and management committees at the Following Companies:**

**(2014-Present) Chair/ Member of the Egyptian Company for Investment and Finance.**

**(2007–Present) Board Member.** The Egyptian International Company for Touristic Investment

**(2007–2023) Chairman. Financial Consultancies Company for Marketable Securities** providing valuation studies for listed companies (Egyptian stock Exchange).

**(2011–2013) Head of Audit Committee.** Sharm Dreams for Tourism Investment

**(2010–2013) Board Member.** Sharm Dreams for Tourism Investment

**(2007-2011) Valuation Committee Member.** Egoth for Tourism and Hotels' assets

**(2009-2010) Audit Committee Member.** Taammir Mortgage Company

**(2006-2008) Consultative Committee Member.** The Holding Company for Insurance formed for the restructuring of Public Sector Insurance Companies

**(2006-2008) Audit Committee Member.** Misr International Hospital.

- (2006–2008) **Annual General Meeting Member.** The Holding Company for Trading
- (2006-2008) **Audit Committee Member.** El Taamir Mortgage Company
- (2005-2008) **Board Member.** Misr International Hospital.
- (2005–2010) **Board Member.** El Taamir Mortgage Company.
- (2005-2008) **Executive Committee Member.** Misr International Hospital.
- (2005-2007) **Board Member.** The Egyptian Company for Re-insurance
- (2005-2007) **Investment Committee Member.** The Egyptian Company for Re-Insurance
- (2005-2007) **Audit Committee Member.** The Egyptian Company for Re-Insurance
- (1996-1997) **Board Member.** Cairo Higher Institute for Computer, Information and Management
- (1995-1999) **Board Member.** The Association of Graduates & Trainees from Britain in Egypt (AGTBE).

## **MEMBERSHIPS IN PROFESSIONAL SOCIETIES AND ASSOCIATIONS**

- (2009 - Present) **Member, European Accounting Association**
- (2013- Present) **Member, Eurasia Business and Economic Society**
- (2006- Present) **The list of Practicing Auditors of the Mutual Investment Funds and Listed Corporations** in the Egyptian Financial Supervisory Board under no 60.
- (2003– present) **The list of Practicing Auditors of the Insurance Companies** at the General Authority for Insurance Governance under no 23.
- (2003- Present) **The list of practicing auditors of Mortgage Companies** under no 6.
- (1999- Present) **Fellow, The Egyptian Society of Accountants and Auditors** (under no 143).
- (1999 - Present) **The list of Arbitrators** at the **Ministry of Justice** under no 366.
- (1998 - Present) **Fellow, The Egyptian Society for Taxation** under no 685
- (1993- Present) **Licensed CPA, (9542) list of practicing auditors** at the **Ministry of Finance**
- (1993- Present) **Fellow, The Arab Federation of Accountants and Auditors.**
- (1993 - Present) **The list of Practicing Auditors of the Joint Venture Companies** at the Central Audit Organization under no 719.
- (1993 - Present) **The list of Practicing Auditors of Banks and Financial Institutions** at the Central Bank of Egypt under no 123
- (1989 - Present) **Member, The Egyptian Accounting Syndicate, Cairo, Egypt.**

## **INTELLECTUAL CONTRIBUTION- NATIONAL & INTERNATIONAL**

### **Widely Disseminated Research Reports**

- 2023      Consultant Report**  
Prepared a due diligence report for Educational Group to acquire a local company.
- 2022      Consultant Report**  
Prepared a due diligence report for Eskan Insurance company financial statements 2021.
- 2017      Consultant Report**  
Prepared a complete business plan for the International Company for Pipe Manufacturing  
And a valuation study to guide the board of directors and shareholders about the possible  
Alternatives for the continuity of the company given future forecasted predictions.
- 2015-      Consultant Report**  
**2016** Prepared a report to determine the fair value of eight companies' shares value owned by  
the Cotton & Textile Industries Holding Company. This report was prepared for the  
purpose of the restructuring of these companies.  
Companies' Total Capital: LE 1 743 058 200  
Companies' Total turnover: L.E 1 263 058 516
- 2015      Consultant Report**  
Prepared a due diligence report for Egyptian Transport and Commercial Services Co.  
(Egytrans). The report included material accounting misstatements which were presented  
to the company's shareholders.  
Company's Capital: L.E 156 062 500  
Company's Total Investments: L.E 178 375 533
- 2015      Consultant Report**  
Prepared a due diligence report for The African Co. for Renewable Energy Development  
& The Egyptian Company for Wind Energy Development. The report included a  
summary of the required tax procedures according to the companies' activities. The  
report was presented to Enel Green Power Group for the purpose of owning such  
companies. Companies' Total Capital: L.E 1 750 000/Total Investments: L.E 1 750 000
- 2015      Consultant Report**  
Prepare a due diligence report for TEDA Swiss Inn Plaza Hotel. The report included  
audit findings, internal control assessment, and assessment of the hotel's compliance with  
the management contract in addition to assessment of the hotel's performance. The report  
was presented to Egypt TEDA Investment Company (The owner company). The total  
turnover of the hotel is equal to L.E 11006348
- 2012      Consultant Report**
- 2013** Prepare a report for the restructuring of a few newspapers including Dar Al Halal,  
Rozal Youssef, Akhbar Al Youm. The report included financial and administrative  
Restructuring of the above newspapers. The report would be presented to Higher Council  
for Newspapers.
- 2012      Consultant Report**  
Prepare a complete audit committee manual for Not-for-profit organization "Al Gezira  
Sporting club" including composition of the committee, frequency of the meetings,  
Responsibility of the committee and role with external & internal auditors, May 14.

- 2011 Consultant**  
Carried an assessment of the effectiveness of the Internal Audit department of NUGUL Group, a transnational company having independent manufacturing entities in Egypt, Saudi Arabia, Jordan, Sudan, Dubai, and Iran. A visit was made to the group Head office in Amman, Jordan during the period 24-26 October.
- 2010 Consultant Report**  
Prepared a proposed re-structuring of Board of Directors' representatives of public funds in Public Sector Joint Ventures Companies, a report submitted to the Minister of Investment, July. The report contained a stepwise approach for enhancing the efficiency and effectiveness of the representatives of the Board in those important companies with billions of funds related to the Egyptian people.
- 2009 Consultant Preparing a Feasibility Study**  
Prepared a financial, re-structuring and feasibility study for the merger of three water and irrigation companies for the Ministry of Water Resources, October. The report contained a detailed analysis of the advantages and disadvantages of the merger of the above companies indicating the need for 1.2 billion Egyptian pounds to finance such project.
- 2009 Head of the Arbitration Committee**  
Head of the Arbitration Committee for Sales Tax problem among two companies operating in the construction industry April. A report was prepared indicating the rights of one of the companies not to pay any sales tax.
- 2008 Member of Ministerial Committee and a Consultant.**  
Participated in the Ministerial Committee responsible for the assessment of Valuation study of Bank Du Caire prepared by J.M. Morgan. The Bank du Cairo total assets equal more than L.E 45 billion. A Final Report of the reliability of the valuation study was presented to the Head of the Committee – Ministry of Investment June.
- 2008 Member of Ministerial Committee and a Consultant.**  
Participated in the Ministerial Committee formed for the assessment of the feasibility and other technical issues associated with the use of the 30 000 Sq2 of land for the extension of teaching, laboratory facilities, sport facilities and other issues for the benefit of Cairo University. A final Report was presented to the Ministry of investment, July.
- 2007 Consultant Report**  
Prepared a report for financial restructuring of the Trade Holding Company presented to the Minister of Investment providing recommendation for ensuring a fair presentation of the company's financial statements assets totaling L.E 4.8 billion with total sales of only L.E 62 million and net profit of L.E 39 million with required accounting adjustments to the above statements totaling more than L.E 1.8 billion! A step-by-step approach was recommended to restructure the statements within a period of five years.
- 2007 Consultant Report**  
Prepared a report on the assessment of the accounting and auditing profession, professional bodies, and laws in the republic of Yemen, August. The report was submitted to the World Bank as part fulfillment of the engagement made for the restructuring of the Yemen accounting and auditing profession.
- 2007 Member of Audit Committee**  
Designed a manual for the Audit Committee of Taamir Mortgage Company (PLC)- a state owned enterprise to be used by the members as well as the internal audit department as a tool to enhance the elements of controls within the company's activities.



- 2007 Consultant Report**  
Prepared a report about the complete financial restructuring of Misr International Hospital Company for the period 2003-2006 where the hospital made accumulated losses of L.E 50 million and my efforts resulted in restructuring the financial statements of the company and offsetting all losses sustained during the previous 10 years' period and the company distributed profit for the year ending December 31, 2005, and 2006.
- 2007 Consultant Report**  
Prepared a report providing recommendation to the Minister of Investment for the effects of merger in September 2007 of the El-Shark Insurance Company and Egyptian Re-Insurance company (Egypt-Re) in Misr Insurance Company showing how this will not achieve the government objectives from such merger decision especially in terms of annual future growth in the insurance industry as well as the bad consequences for the merged companies top level management and other employees.
- 2005-2006 Consultant Report**  
Prepared a report about the complete financial restructuring of Misr International Hospital Company for the period 2003-2006 where the hospital made accumulated losses of L.E 50 million and my efforts resulted in restructuring the financial statements of the company and offsetting all losses sustained during the previous 10 years' period and the company distributed profit for the year ending December 31, 2005, and 2006.
- 2005 Consultant Report**  
Prepared a financial report for the National Finance Fund for Youth and Sports about possible means by which we can save more than 250 million of government yearly budget provided by transferring the yearly financial support provided to sporting and youth bodies into a fixed lump sum deposits yielding approximately the same yearly financial support so that within a period of 10 years government yearly budget of 250 million could be saved.

## **ACADEMIC INTELLECTUAL/SCHOLARLY CONTRIBUTIONS:**

### **Refereed Journals Publications:**

- Hegazy, M. and Hegazy, K. (2024). "**Determinants of Sporting Clubs Success: A Case study from Egypt**", a case study under preparation.
- Hegazy, M. A. and KamarEldawla, N. (2024). **The Impact of Audit Review and Related Accountability on Auditor Performance: Evidence from an Emerging Economy**. Paper submitted to *Corporate Governance and Control*, January.
- Hegazy, M., Hegazy, K., and Bassiouny, M. (2024) **Auditing Firms Networks and their Members: Global interactions and cooperation or lone wolves for autonomy?** Under 2<sup>st</sup> review in *International Journal of Accounting*, September.
- Hegazy, M., El-Deeb, M., Hamdy, H., and Halim, Y. (2023). "**Effects of Organizational Climate, Role Clarity, Turnover Intention, and Workplace Burnout on Audit Quality and Performance**". *Journal of Accounting and Organizational Change*, 19(5), 765-789 DOI [10.1108/JAOC-12-2021-0192](https://doi.org/10.1108/JAOC-12-2021-0192).
- Al-Sartawi, A., Hegazy, M and Hegazy, K. (2022). "**The Covid-19 Pandemic: A Catalyst for Digital Transformation**". Guest editorial for the special issue *Managerial Auditing Journal* "Covid-19: A Pandemic Outbreak in the Age of the Digital Economy". 37(7), 769-774 DOI [10.1108/MAJ-07-2022-024](https://doi.org/10.1108/MAJ-07-2022-024).
- Hegazy, M., El-Haddad, R., and KamarEldawla., N. (2022). "**Impact of auditor characteristics and Covid-19 Pandemic on KAMs reporting**". *Managerial Auditing Journal*, 37(7), 908-933. *special issue* "Covid-19: A Pandemic Outbreak in the Age of the Digital Economy" DOI [10.1108/MAJ-07-2021-3271](https://doi.org/10.1108/MAJ-07-2021-3271)

- Hegazy, M. and Farghaly, M. (2022). “**Internal Audit Function is a Global Governance Pursuit: What Could Be Done in Emerging Markets?**”. *Corporate Ownership and Control*, Spring, 19(3), 201-216. <https://doi.org/10.22495/cocv19i3art16>
- Hegazy, M. and Salama, S. (2022). “**Qualitative materiality factors and auditor’s personal characteristics: How can they affect the assessment of materiality and audit report?**”. *Managerial Auditing Journal*, 37(3), 305-335 <https://doi.org/10.1108/MAJ-08-2019-2379>
- Hegazy, M and Ibrahim, H. (2022). **Are Joint audits associated with higher Audit quality?** *Corporate Ownership and Control*, 19(2), 204-216, Winter. <https://doi.org/10.22495/cocv19i2art16>
- Hegazy, M. and KamarEldawal, N. (2021). “**Key Audit Matters: Did IAASB unravel the Knots of Confusion in Audit Report Decisions?**”. *Managerial Auditing Journal*, 36(8), 1025-1052, <https://doi.org/10.1108/MAJ-11-2019-2464>
- Hegazy, M. and Farghaly, M. (2021). “**External and internal auditors’ perceptions on compliance with internal audit standards and practices: Spirit versus letters?** *Corporate Ownership and Control (COC)*, Spring 18(3), 31-45 <https://doi.org/10.22495/cocv18i3art3>.
- Hegazy, M. Hegazy, K, and ElDeeb, M. (2020). “**The Balanced Scorecard: Measures that Drive Performance Evaluation in Auditing Firms**”. *Journal of Accounting, Auditing and Finance*, October 1-26. <https://doi.org/10.1177%2F0148558X20962915>
- Hegazy, K. and Hegazy, M. (2018). “**Audit Firms and Industry Specialization in an Emerging Economy: Are we Witnessing changing environments or a Dominant market?**”. *Journal of Accounting and Organizational Change*, 14(3), 338-362. <https://doi.org/10.1108/JAOC-03-2017-0024>
- Hegazy, M. Raslan, I and Kamar Eldawla, N. (2016). “**Quality Control Elements and Auditor Fraud Risk Assessment: An Experimental Study**”. *Journal of Accounting and Finance*, 16 (2), April, 151-176.
- Hegazy, M and Tawfik, M. (2015). “**Performance measurement systems in auditing firms: challenges and other behavioural aspects**”. *Journal of Accounting in Emerging Economies*, 5 (4), 395-423. <https://doi.org/10.1108/JAEE-04-2012-0014>
- Hegazy, M. Sabagh, A. and Hamdy, R. (2015). “**The Effect of Audit Firm Specialization on Earnings Management and Quality of Audit Work**”. *Journal of Accounting and Finance*, North American Business Press, 15 (4), 143-164. <https://ssrn.com/abstract=2723531>
- Hegazy, M. Hegazy, K. and Hock, C. (2014). “**The Audit Committee of an Emerging Economy**”. *Journal of Accounting and Finance*, North American Business Press, 14(3), 75-89.
- Hegazy, M and Hock, C. (2013). “**The Practices, Behavior, and Responsibilities of Audit Committees: A Case Study from Egypt**”. *Journal of Accounting Thought*, Ain Shams University, 17 (Special edition), October 1-19.
- Hegazy, M. (2013). “**Egypt: The financial and Economic structure.**” *African Footprint*. Crowe Horwath International, Issue 7, April 1-3.
- Hegazy, M, and Hegazy, S. (2012), “**The development of Key Financial Performance indicators for U.K Construction companies**”, *Accounting, Accountability and Performance*, 17 (1&2), 49-77. DOI: 833479679089893 Part of SSRN: <https://ssrn.com/abstract=2450519>
- Hegazy, M. and El Nahass, M. (2012), “**An Analysis of Multi-Location Audit Risk Factors and the Improvement of the Audit Process: An Empirical Study**”, *International Journal of Academic Research: Economics and Engineering*, 3(1), 35-48. SSRN: <https://ssrn.com/abstract=2450697>
- Hegazy, M; Bremer, J; & Sabry, A. (2011), “**Improving audit committee performance in the Middle East: do Egyptian audit profession norms support international standards**”.

*International Journal of Business Governance and Ethics*, 6(3), 225-248.  
DOI: [10.1504/IJBGE.2011.043239](https://doi.org/10.1504/IJBGE.2011.043239)

- Hegazy, M. and Al-Ghanem, W. (2011), “**Empirical Analysis of Audit Delays and Timeliness of Corporate Financial Reporting in Kuwait**”, *Eurasia Business Review*, 1 (1), spring, pp73-90. DOI: [10.14208/BF03353799](https://doi.org/10.14208/BF03353799) Part of ISBN: 13094297
- Hegazy, M. and Kassem, R. (2010), “**Fraudulent Financial Reporting: Do red flags really help?**” *International Journal of Academic Research: Economics and Engineering*, December, (4), 69-79.
- Hegazy, M, and Kamer, N. (2010), “**A Critical Analysis of Auditors’ Perception of the Impact of Section 404 of the Sarbanes Oxley Act on Audit Quality: An Egyptian Perspective**”. *Afro-Asian Journal of Finance and Accounting (AAJFA)*, 2 (2), 154-182. DOI: [10.1504/AAJFA.2010.037283](https://doi.org/10.1504/AAJFA.2010.037283)
- Hegazy, M; Samaha, K. (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*, 25 (9), pp. 882-911.
- Hegazy, M. and Hegazy, K. (2010),” **Corporate Governance in the U.K: Audit Committees and Disclosure Arrangements: A Web-based Analysis**”. *Journal of Business Studies Quarterly*, 1 (2), March, 32-55.
- Hegazy, M. and Sami, M. (2008), “**An Empirical Study for the Analysis and Assessment of the Multi-location audit Risk Factors**”. *Journal of Accounting, Management, and Insurance*, 11, 385-425.
- Hegazy, M. and Hamdy, R. (2008), “**The Effect of Using Computer – Mediated Communication Modes on the Effectiveness of the Audit Work Performed**”. *Journal of Accounting, Management, and Insurance*, 11, 427-442.
- Hegazy, M. and Sami, R. (2007), “**A Proposed Framework for Accounting Standards setting: From users Perspectives**”. *Journal of Accounting, Management, and Insurance*, 9, 323-424.
- Hegazy, M. and Beshady, M. (2007), “**The Use of Analytical Procedures and Non-Financial Information in the Assessment of Risk of Fraudulent Financial Reporting**”. *Journal of Accounting, Management, and Insurance*, 7, 300-395.
- Hegazy, M. (2000), “**The Auditors Reports for Special Purposes – A Comparative Empirical Study for the Audit of Debtors Accounts for a Construction Company in the Light of the Requirements of Egyptian, International and American Auditing Standards**”. *Journal of Accounting, Management, and Insurance*, 56, 49-95.
- Hegazy, M. (2000), “**An Empirical and Analytical Study of the Results of the Audit of the Financial Statements of a number of companies Operating in the Arab Republic of Egypt,**” *Journal of Accounting, Management and Insurance*, 56, 165-223.
- Hegazy, M. (2000), “**The Design of an Audit Program for Auditing the Provisions for Loans in Light of the Requirements of International standards on Auditing and The Central Bank of Egypt,** *Journal of Accounting, Management and Insurance*, 56, 225-301.
- Hegazy, M. (1999),” **A Proposed Framework for the Structure of the Auditors Reports**”. *New Horizons Journal*, 1, 274-327.
- Hegazy, M. (1998), “**An Analytical Study for a Proposed Framework for Audit Agreed Upon Procedures for Y2K – An Empirical Study on A Bank**”. *New Horizons ournal*, 4, 301-351.
- Hegazy, M. (1994),” **The Expert AOF: A Rule-Based Expert System for Audit Opinion Formation**”. *Journal of Accounting, Management, and Insurance*, 46, 49-108.
- Hegazy, M. (1993),” **The Stepwise System Audit Approach for Construction Contracts**”. *Journal of Accounting, Management, and Insurance*, 45, 309-386.

- Hegazy, M. (1993).” **The Meaning and Interpretation of the Audit Report: A Comparative Study Between Auditing Standards in U.S.A U.K and I.A.Gs**”. *Journal of Accounting, Management, and Insurance*, 45, 387-466.
- Hegazy, M. (1991),” **A Framework for the Creation of Operational Audit Programs**,” *Journal of Accounting, Management, and Insurance*, 46, 1-47
- Hegazy, M. (1991), “**An Analytical Study for the Problems of Revenue Recognition in the Accounting Standards**”, *Journal of Accounting, Management, and Insurance*, 43, 1-66.

### **Books and Other Scientific Publications**

- Elder, R; Beasley, M. Arens, A. and Hegazy, M. (2014), “**Auditing and Assurance Services: An Integrated Approach- Solution Manual and Test bank**”. Arab World Edition: Pearson Publications ISBN: [9781447943723](https://www.pearson.com/us/higher-education/product/9781447943723)
- Elder, R; Beasley, M. Arens, A. and Hegazy, M. (2013), “**Auditing and Assurance Services: An Integrated Approach- Arab World Edition**”. Pearson Publications. ISBN: [9781447943723](https://www.pearson.com/us/higher-education/product/9781447943723)
- Hegazy, M. and Hegazy, K. (2011). **Accounting and auditing of financial derivatives. The case of Maridive and Oil Services**. In the book: Cases on Business and Management in the MENA Region: A New trends and Opportunities. Part of DOI: [10.4018/978-1-60960-583-4.ch002](https://doi.org/10.4018/978-1-60960-583-4.ch002)
- Hegazy, H. (2011), “**The Expert AOF: A Rule Based Expert System for Audit Opinion Formation**”. Lambert Academic Publishing AG & Co (LAP).
- Hegazy, M. (2006), “**Readings in Auditing of Accounts and Financial statements**”. Dar El Thakafa El Arabia, (fifth Edition).
- Hegazy, M. (2005), “**Questions and Practical Cases for Readings in Auditing of Accounts and Financial Statements**”. Dar El Thakafa El Arabia.
- Hegazy, M. (2002). “**A Gentle Introduction to Financial Accounting**”. Dar El Thakafa El Arabia, (First Edition).
- Hegazy, M. (2001),” **Auditing of Financial Statements and Consultancy Services for Public Accountants**”. Dar El Thakafa El Arabia, (Second Edition).
- Hegazy, M. (1996), “**A Gentle Introduction to Expert Systems: A Decision Support System Approach**”. Dar El Thakafa, (Second Edition).
- Hegazy, M; Awadallah, A, and Hamdy, M. (1993), “**Financial Analysis of Financial Statements**”. Open University.
- Sharaf, H; Ramzy, Wafaa and Hegazy, M. (1991),” **Commercial Studies**”. Open University.
- Hegazy, M. (1990). “**Topics in Accounting for Partnerships and Corporation**”. Dar El Thakafa El Arabia.

### **Contributed Chapters in International Books/ Teaching Cases published/ used in teaching purposes:**

- Hegazy, M. and Hegazy, K. (2011), “**Accounting and Auditing of Financial Derivatives: the Case of Maridive & Oil Services (MOS)**”, Case 2 in Book “Cases on Businesses in the MENA Region: New Trends and Opportunities”, IGI Global ([www.igi-global.com](http://www.igi-global.com)).
- Hegazy, M. and Hegazy, K. (2011), “**Accounting and Auditing of Derivatives: the Case of Maridive Oil Services**”, Case 2 published in the Book “Cases on Businesses in the MENA Region: New Trends and Opportunities”, IGI Global ([www.igi-global.com](http://www.igi-global.com)).
- Hegazy, M. and Hamdy, R. (2010), “**The Role of Computer Mediated Communication Modes in Enhancing Audit Quality: An Empirical Study**”. Published in the Book “Pervasive Computing for Business: Trends and Applications”, by Editor Dr Varuna Godara, IGI Global publications, 94-110.

- Hegazy, M. (2010), “**Worldwide Business Tax Guide-Egypt**”, *International Tax Guide CCH – A Wolters Kluwer Business*, Australia. pp. 20001-20241.
- Hegazy, M. and Hamdy, R. (2010), “**The Role of Computer Mediated Communication Modes in Enhancing Audit Quality: An Empirical Study**”. Published in the Book “*Pervasive Computing for Business: Trends and Applications*”, Editor Dr Varuna Godara, IGI Global, 94-110.
- Hegazy, M. (2009). **The fall of a Giant: The Trading Holding Company** (In Arabic).
- Hegazy, M. (2005). **The Accounting System in Procter and Gamble** (Used for teaching purposes at the faculty of commerce, Cairo University).

#### **Refereed Conference Proceedings and Presentations**

- Hegazy, M. and Kamar Eldawla, N. (2021). **Key Audit Matters: Did IAASB resolve the secrets of confusion in audit reports decisions?** Paper accepted for presentation and publication in proceedings of 43 Virtual European Accounting Association Annual Congress, 26-28 May. Research Forum Session AURF.07 9.00-10.30 AM Friday 28<sup>th</sup> May
- Hegazy, M and Ibrahim, H. (2020). **The Benefits and Burdens of Joint audits: Do they improve audit quality?** Paper presented and published in the on-line proceedings of the Annual Conference of the American Accounting Association, Atlanta, U.S.A, August 13, 2020.
- Hegazy, M., Farghaly, M., and Hegazy, K. (2019). “**Internal Auditors and Internal Auditing Standards: Does Compliance enhance Corporate Governance Mechanism?**”. 28<sup>th</sup> EBES Conference, Coventry U.K. May 29-31.
- Hegazy, M. Hegazy, K. and Basuony, M. (2018). “**Auditing Firms Networks and their Members: Global interactions and cooperation or lone Wolves for Autonomy?**”. Paper presented and published in the proceedings of 41 Annual Congress of the European Accounting Association, Milan, Italy, 30 May-1 June.
- Hegazy, M. and Hegazy, K. (2018). “**Examining the relationships between internal and external auditors and audit committees in the public sector**”. Paper presented and published in the proceedings of the 41 Annual Congress of the European Accounting Association, Milan, Italy, 30 May-1 June.
- Hegazy, M and Salama, S. (2017). “**The Effects of Qualitative Materiality Factors and auditors’ Personal Characteristics on the Assessment of Materiality and the Type of the Audit Report**”. Paper accepted for presentation and publication in the proceedings of the American Accounting Association Annual Conference, San Diego, August 8.
- Hegazy, M. Hegazy, K. and Eldeeb, M. (2017). “**A Balanced Scorecard for Auditing Firms: A Proposed Framework and Related Measures**”. Paper presented and published in the proceedings of the 40<sup>th</sup> Annual Congress of the European Accounting Association, Valencia, Spain, May 11.
- Hegazy, M. and Farghali, M. (2016). “**Internal audit practices and standards: external and internal auditors’ perceptions on compliance in an emerging economy**”. Paper accepted for presentation and published at the American Accounting Association annual conference proceedings, New York, U.S.A, August 8-12.
- Hegazy, M. Hegazy, K. and ElDeeb, M. (2016). “**The Big 4 audit firms and industry specialization: Are we in a dominant market?**”. Paper presented and published in the proceedings of the EBES conference, Istanbul, Turkey, May 26, 28.
- Hegazy, K, Stafford, A., and Hegazy. M (2016). “**Audit Committee roles and responsibilities in two UK public sector settings**”. Paper presented and published in the proceedings of the 39 Annual Congress of the European Accounting Association proceedings, Maastricht, the Netherland, 11 May.
- Hegazy, M, and Hamdy, R (2016). “**The Effect of Audit Firm Industry Specialization on Earnings, Audit Quality and Reporting: A Practical Investigation**”. Paper presented and published in the proceedings at the 39 Annual Congress of the European Accounting Association, Maastricht, the Netherland, 13 May.

- Hegazy, M, and Hamdy, R. (2015). **“The Effect of Audit Firm Specialization on Earnings Management and Quality of Audit Work”**. Paper presented and published at The American Accounting Association Annual Conference proceedings, Chicago, U.S.A, August 8-12,
- Hegazy, M. (2015). **“The Effective Board Member Program – The functions of the Audit Committee”**. Corporate Governance Unit, The Institute of Banking, Kempinski Nile Hotel Cairo, 26 March 9.30 AM-12 P.M
- Hegazy, M. (2015). **“The Effective Board Member Program – The relationship between the Audit Committee and the External Auditor”**. Corporate Governance Unit, The Institute of Banking, Kempinski Nile Hotel Cairo, 26 March 12.30 P.M-3.30 P.M.
- Hegazy, M. Hegazy, I. and Kamar Eldawla, N. (2015). **“Audit Quality Control Measures: A Practical Investigation”**. Paper presented and published in the 38<sup>th</sup> annual Congress of the European Accounting Association proceedings, Glasgow, UK, April 28-30.
- Hegazy, M. Hegazy, K. and Chong, G. (2014), **“The Audit Committee of an emerging economy: Are formal and informal behavior and functions different from a developed economy?”**, Paper presented and published at the American Accounting Association Annual Conference proceedings, Atlanta, U.S.A, August 2-6, 102.
- Hegazy, M. ElDeeb, M and Hegazy, K. (2014), **“A Proposed Framework of a Balance Scorecard for Auditing Firm: A Field Study Approach”**, Eurasia Business and Economic Society 13th Annual Conference Proceedings, Bilgi University, Istanbul, Turkey, 5-7 June, 100.
- Hegazy, M., Tawfik, M. and Hegazy, K. (2014), **“Challenges facing Performance Measurement Systems in Auditing Firms”**, the 37 European Accounting Association Annual Congress Proceedings, Tallinn, Estonia, May 21-23, 64.
- Hegazy, M. and Chong, G. (2013), **“The practices, Behavior and Responsibilities of audit committees: A case study from Egypt.”** Paper published in the proceedings of Ain Shams International Annual Conference, Cairo, Egypt, October 5-7.
- Hegazy, M and Raafat, E. (2013), **“The Impact of Auditor Industry Specialization on the Retention of audit clients and Growth in firms’ business**, paper presented and published in proceedings of the 10 EBES conference, Istanbul, Turkey, May 23-25.
- Hegazy, M and Hock, C. (2013), **“The audit committee of an emerging economy”**, paper published in the proceedings of 2013 Southwest AAA regional meeting, Albuquerque, U.S.A, March 14-15.
- Hegazy, M and Raafat, E. (2012), **“The use of cluster analysis as a computer assisted audit technique to rationalize the audit planning process”**, paper presented and published in proceedings of the 9<sup>th</sup> EBES conference, Istanbul, May 24-26, 40.
- Hegazy, M and Tawfic, M (2012), **“A Proposed Balance Scorecard for Auditing firm: Formal, Informal Processes and other Behavioural Effects”**, paper published in the proceedings of the 35 European Accounting Association (EAA) Conference, Ljubljana, Slovenia, May 9-11, 305.
- Hegazy, M. (2011- 2012), **“A qualified Audit Report of ElJazeera Sporting Club”**, paper presented at University for Modern Sciences & Art, December 7.
- Hegazy, M. and Youssef, R. (2011), **“Determinants of Corporate Disclosure in the Board of Directors’ Report: Evidence from Egypt”**, paper Presented and published in the American Accounting Association Conference proceedings 2011 “Engage to Make a difference”, Denver, 5-10 August, 97.
- Hegazy, M. and Fakry, M. (2011), **“External Auditors and Improper Revenue Recognition: The case of Egypt”**, paper presented and published in the conference Proceedings of the Eurasia Business and Economics Society (EBES) 2011, Istanbul, Turkey, 1-3 June, 68.
- Hegazy, M. and Hegazy, S. (2011), **“Key Financial Performance Indicators Benchmarking Model for U.K Construction Companies”**, paper presented and published in the proceedings of 34<sup>th</sup> Annual Congress of the European Accounting Association, Luis University 20-23 Rome, 338.

- Hegazy, M. and Kassem, R. (2010), “**Fraud Detection: Do Red Flags Really Help External Auditors in detecting Financial Statement Fraud**”, Paper presented and published in the proceedings of Eurasia Business and Economics Society 2010 Conference, Nippon Hotel, Istanbul-Turkey, May 26-28, 61.
- Hegazy, M. and Al-Ghanem, W. (2010), “**Empirical Analysis of Audit Delays and Timeliness of Corporate Financial Reporting in Kuwait**”. Paper presented and published in the proceedings of Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul- Turkey, May 26-28, 64.
- Hegazy, M. and Hegazy, K. (2010), “**A Web-Based Analysis of U.K Listed Companies Compliance with the Combined Code of Corporate Governance: Audit Committee and Disclosure Arrangements**”. Paper presented and published in the proceedings of the 33rd Annual Congress of the European Accounting Association, Istanbul-Turkey, Hilton Hotel, May 19-21, 191.
- Hegazy, M. and Hegazy, K. (2009), “**Corporate Governance in the U.K: Audit Committees and Disclosure Arrangements**”. Paper presented/published at proceedings of the Second International Congress on Pervasive Computing and Management, Sydney, Australia, Dec 12-14, 1-15.
- Hegazy, M. and Sami, M. (2009), “**An Assessment of the Multi-Location Audit Engagements for the Improvement of the Audit Efficiency and Effectiveness: An Empirical Study within the Egyptian Setting**”. Proceedings of the Research Roundtable Session, 15th Auditing Midyear Conference, St. Petersburg, Florida, January 15-17, 1-30.
- Hegazy, M. and Hamdy, R. (2008), “**The Effect of Using Computer-Mediated Communication Modes on the Effectiveness of the Audit Work Performed: Some Empirical Experience from Egypt**”. Proceedings of the 1st International Congress on Pervasive Computing and Management, India Habitat Center, New Delhi, 12-14 December, paper 19, 1-14.
- Hegazy, M. (2007), “**What Every Director Needs to Know about Accounting and Finance**”. A paper presented at Practical Tools for Strategic Guidance and Managerial Oversight, 2nd part of Board Development Series Certificate Program, EIOD October 22-24, Grand Hyatt, Cairo.
- Hegazy, M (2006), “**Methods of Companies Valuation**”, speaker at workshop held under the auspices of the Ministry of Investment in Cooperation with the Economic Journalists during the period 15-17 June 2006 at Borg El-Arab Hotel in Alexandria.
- Hegazy, M. (2006), “**The Role of the Board of Directors in Corporate Governance in Egypt**”, A paper presented at the Conference “the Role of the Board of Directors”, Held at Grand Hyatt, Cairo, Thursday June 22.
- Hegazy, M. (2003), “**Future Development in Management Accounting,**” Proceedings of the Conference held at the Faculty of Commerce, Cairo University for the future of the Accounting and Auditing Profession, March 19-20.
- Hegazy, M. (2002), “**Financial and Administrative Misstatements in Sporting club: Reasons and means to Remedy**”. Proceedings of the conference titled the economics of managing sports, Movenpick hotel, Cairo, July.
- Rickwood, C. and Hegazy, M. (1989), “**Audit Choice Observation on Recorded Practice in England and Wales 1856-1907.**” Proceedings of the European Accounting Association Conference, Stuttgart.

#### **Invited Articles in non-referred Journals.**

- Hegazy, M. A. (2023), “**Egypt the future of Economy**”, *International Accounting Bulletin (IAB)*, May 2023
- Hegazy, M. A. A. (2011), “**The Gold Rush,**” *Al Ahram Weekly*, 1061, Al Ahram
- Hegazy, M. (2010), “**External Auditor wins Gezira Club election**”, *Sabah El Khair Magazine*, Issue 2856, September 28, 25-27.

- Hegazy, M. (2009), "New Investments in Public Sector Companies", *Shourok Newspaper*, 23, February 23, 6.
- Hegazy, M. (2009), "Tax or Borrowings: Both are inefficient", *Shorouk Newspaper*, February 2.
- Hegazy, M. (2008), "Audit Committee: Present and Absent Element of Corporate Governance", *Nahdat Misr*, October 12, 7.
- Hegazy, M. (2008), "How the Government Determine the Fair Value of Companies offered for Sale", *RosalYoussef Magazine*, 4128, 32-33.
- Hegazy, M. (2008), "The Provision of Tax Services and the Independence of the Auditors", *Al-Ahram for Economics*, July 15, 22-23.
- Hegazy, M. (2008), "The Facts about the Merger of the Holding Company for Trading", *Nahdat Misr Newspaper*, February 20, 1192, 2.
- Hegazy, M. (2008), "Audit of Financial Statements and Certifying Tax returns: Two faces for One Coin", *El-Ahram for Economics Magazine*, February 4, 2039, pp.24-25.
- Hegazy, M. (2007), "Reasons for Tax Evasion", *Rosal Youssef Magazine*, October 12, pp. 20.
- Hegazy, M. (2007), "The Effects of Merger on the Insurance Industry in Egypt", *Nahdat Misr Newspaper*, September 16 & 23 & 30.
- Hegazy, M. (2007), "An Invitation for the Merger of Ahly Bank and Misr Bank", *The Stock Magazine*, September 1, pp.3-4.
- Hegazy, M. (2007), "Risks Associated with Privatization of Cairo Bank", *Alam ElYoum Newspaper*, July 29, 16.
- Hegazy, M. (2007), "How Can the Government Determine the Fair Value of Enterprises Offered for Sale", *Rosal Youssef Magazine*, July 27, pp.18.
- Hegazy, M. (2007), "Analysis of Egypt Budget Deficit and Total Debts", *Nahdat Misr Magazine*, June 22, 15.
- Hegazy, M. (2007), "Techniques for Manipulating Financial Statements", *El Alam El Youm Newspaper*, July 29, 16.
- Hegazy, M. (2006), "Privatization of Omar Afindi and Scientific Bases of Valuation", *El Ahram Newspaper*, April 1, 6.
- Hegazy, M. (2005), "The Independence of Auditors", *the Stock Magazine*, December 10.

#### Postgraduate Dissertation Supervision/ External Examiner

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|-------------|---|
| <b>2021</b> | <b>Member of the Examination Committee for Doctor of Philosophy Degree – Asmaa Mohamed "The Relation between Corporate Sustainable Performance and Corporate Financial Performance in Emerging Markets". Faculty of Commerce, Cairo University</b>  |
| <b>2019</b> | <b>Member of the examination committee for Master of Accounting – Samar Yousry El-Tahan "Audit report delays – Fieldwork study". Faculty of Commerce – Ain Shams University, November.</b>  |
| <b>2018</b> | <b>Member of the Examination Committee for Doctor of Philosophy Degree – Marian Hany "Social Media and Corporate Disclosure: A Board of Directors Perspective". German University in Cairo, May 10.</b>   |
| <b>2016</b> | <b>Member of the examination committee for Master of Public Administration – Samar Yousry El-Tahan "Adoption of Internal Auditing in Developing Countries: Egyptian Public Sector". The School of Global Affairs and Public Policy, the American University in Cairo, May 16.</b>   |
| <b>2016</b> | <b>Member of the Examination Committee for Doctor of Philosophy Degree – Hala Magdy Amin "Towards a Cross Culture Approach to Understanding the effect of National Institutional Characteristics and Organizational Life Cycle Stages on Corporate Governance Practices and Firm Performance". German University in Cairo, May 4.</b> |



- 2016 **Member of the Examination Committee for Doctor of Philosophy Degree – Diana Mostafa Mohamed “The effects of different level of social interactions on the degree of auditors’ moral development and independence applying the theory of social interactionism: A cross national study between Egypt and United Kingdom”.** German University in Cairo, May 4.
- 2012-2015 **Assistant supervisor. Master’s degree dissertation of the student Samar Salama Mohamed “The Impact of auditor’s reliance on qualitative materiality factors on the determination of the appropriate audit report”,** Dissertation completed March 2015.
- 2015 **Chair of the Committee responsible to judge the dissertation of Miss Samar Salama titled “The Impact of auditor’s reliance on qualitative materiality factors on the determination of the appropriate audit report”** for the award of the master’s degree in accounting – Faculty of Commerce – Cairo University.
- 2013/2014 **Assistant supervisor. PHD dissertation of the student Noha Abou kamer “Investigating the Impact of Quality Control Policies and Procedures on Audit Quality through Auditor Performance Related Measures”,** Dissertation is currently under preparation by the student starting September.
- 2014 **External Examiner. Master of Science in accounting. Dissertation of the student Marwa AFarghali "Explaining the effective role and compliance with Standards of Internal audit to achieve effectiveness in corporate governance for companies: A field study ",** the degree was awarded in November.
- 2012 **Assistant Supervisor. PHD dissertation of the student Rasha Mohamed Hamdy “The Influence of Audit Firm Specialization Structure on the Quality of Audit Work and Earnings Management- an Experimental Study”.** Dissertation is currently under preparation by the student starting January.
- 2011 **Internal Examiner. Master of Science in accounting. Dissertation of the student Mostafa Abdel Rahman Fakry "The Role of External Auditor Concerning Improper Revenue Recognition",** the degree was awarded to the student in April.
- 2010 **Supervisor. Master’s degree Dissertation of the Student Radwa Ahmed Youssef “Analyzing the Disclosed Data in the Board of Director's Report and its Effect on the Entity the Degree was awarded to the student in December.**
- 2010 **External Examiner. Master of Arts Dissertation in Public Policy and Administration of Audy Tawfeek” Improving the effectiveness of Audit Committee: A Comparative Analysis of Audit Committee Codes in U.S, U.K and Egypt”.** The degree awarded July.
- 2010 **Assistant Supervisor. Master’s degree Dissertation of the Student Mayada Tawfic “Balance Scorecard, Performance measures in an Auditing Firm: An Egyptian Perspective”,** The Dissertation was awarded to the student in December.
- 2009 **External Examiner. Master’s degree Dissertation of the student Noha Abou Kamar “The Effect of Section 404 of Sarbanes Oxley Act on the effectiveness and Efficiency of Audit Quality”,** the degree was awarded to the student in September.
- 2009 **Supervisor. Independent thesis prepared by Mostafa Seif El Nasr “A Critical assessment of the Use of Ratio Analysis in Credit Risk decision”.** The American University in Cairo, Spring.
- 2008 **Supervisor. Master’s degree Dissertation of the Student Rasha Hamdy “the Effect of Using the Electronic Communication Tools on Auditing”.** The degree was awarded to the student in June.
- 2008 **Joint Supervisor. Master’s degree Dissertation of the Student Rasha Ahmed “A Proposed Framework for improving the design of the Audit Program in the area of fraud detection as a tool for testing and assessing Internal Control”.** The degree was awarded to the student in July.

- 2007** **Supervisor.** Master's degree Dissertation of the Student Marwa Sami "**The Development of Audit Risk Sample for Improving Efficiency and Effectiveness of Auditing**", the degree was awarded to the student in September.
- 2005** **Supervisor.** Master's degree Dissertation of the Student Mai Beshadi "**The Use of Non-Financial Information related with Analytical Review Procedures for the Detection of Fraud by the External Auditors**". The degree was awarded to the Student in December.
- 2005** **Supervisor.** Master's degree Dissertation of the Student Rola Sami "**Simplifying the Setting Framework of Accounting Standards for Better User Interpretation and Easier Development of Future Standards**", the degree awarded to the Student in July.

#### Dissertation Supervision Undergraduate

Spring 2013 **Advisor** of Management Project 307 "Who is the Manager" prepared by the student Soha Salah, Bachelor of Accounting, **The American University in Cairo.**

Fall 2008, **Supervisor** of **independent Study Project** for Mostafa Hani Seif El Nasr, A Critical Assessment of the Use of Ratio Analysis in Credit Risk Decisions, Bachelor of Finance, **the American University in Cairo.**

Fall 2006-2007 **External examiner** for the **graduation project** titled "**The Role of Disclosure and Transparency in Enhancing Corporate Governance**". The project was prepared by May George under the supervision of Dr Hazem Yassin, **the Modern Science and Arts University.**

Fall 2006-2007 **External examiner** for the **graduation project** titled "**The Role of auditors in detection of Fraud**". The project was prepared by Doaa Mostafa, Nour Kabbani and Sherif Morgan under the supervision of Dr Hazem Yassin, **the Modern Science and Arts University.**

#### Review of Research in Refereed Articles/ Conference Proceedings

- 2021 - Present** **Member of Editorial Board.** The Academic Journal of Contemporary Commercial Research. Faculty of Commerce – Cairo University.
- 2018 – Present** **Associate Editor.** Managerial Auditing Journal. Emerald Publishing International
- 2019 –Present** **Member of the editorial board.** The International Journal of Auditing and Accounting Studies.
- 2017– Present** **Associate Editor.** Journal of Economic and Administrative Sciences, Emerald Publishing International.
- 2018-Present** **Member of Editorial Board.** Central Asian Review of Economics and Policy. An Online Journal published by Eurasia Business and Economic Society (EBES).
- 2013-Present** **Associate Editor.** The International Journal of Finance and Accounting Studies, Member of the Australian International Academic Center (AIAC)
- 2010-Present** **Member of Editorial Review Board,** Global Journal of Contemporary Research in Accounting, Auditing and Business Ethics. Online International Monthly Journal.
- 2009-2015** **Reviewer. Eurasia Business Review Journal.**
- 2013 – 2015** **Member, International Advisory Board-** International Congress on Pervasive Computing & Management.
- 2009-2013** **Member review board –** *Journal of Accounting and Auditing: An Open Access.*
- (2024)** **Reviewer. Journal of Business Studies Quarterly.**
- (2024)** **Reviewer research paper.** "The Impact of Remote Auditing on Audit Quality: The Moderating Role of Technology Readiness". *Managerial Auditing Journal*, Feb
- (2024)** **Reviewer research paper.** "A Post-mortem analysis of Audit Action Plans implemented to reform South African financially distressed municipalities". *Journal of Accounting and Organizational Change*, Feb

- (2023) **Reviewer research paper.** “The relationship between Intellectual capital and audit report readability and audit report tone”. *Journal of Economic and Administrative Sciences*
- (2023) **Reviewer research paper.** “The effect of Organizational climate, role clarity and turnover intention on audit quality: Evidence from Vietnam”. *International Journal of Accounting, Auditing & Performance Evaluation*, July & August.
- (2023) **Reviewer research paper.** “The impact of thinking approach on offshore auditors’ judgment quality”. *Managerial Auditing Journal*, March/April.
- (2022) **Reviewer research paper** CPA’s perception(s) regarding the Covid-19 crisis: A questionnaire development and validation. *Managerial Auditing Journal*, December.
- (2022) **Reviewer research paper** Determining Audit Fees: Evidence from the Egyptian Stock Exchange. *International Journal of Accounting and Information Management*, December.
- (2022) **Reviewer research paper.** “Auditee, Auditor and Engagement Attributes as Determinants of Audit Services Pricing: An Empirical Analysis. *International Journal of Information Management*. (2 reviews – Determining Audit fees: Evidence From the Egyptian Stock Exchange).
- (2022) **Reviewer research paper** A Systematic Review of the External Auditor Reliance on Internal Audit Function. *Asia Pacific Management Review*, November 2022.
- (2022) **Reviewer research paper.** “The Mediating Effect of Data Analytics on the Relationship between Organizational Psychological Safety and Advisory Services”. *Managerial Auditing Journal*, June.
- (2022) **Reviewer research paper.** “Changing internal auditing from a compliance-based to a conduct-focused approach”. *Journal of Accounting & Organizational change*, May.
- (2021) **Reviewer research paper.** “Internal financial control and internal financial audit: tools for eliminating financial misconduct”. *Journal of Accounting and Organizational Change*, January.
- (2021) **Reviewer research paper.** “Impact of International Financial Reporting Standards (IFRS) 9 adoption on Earnings and Dividend Payouts Ratio of Pakistani Banks”. *Journal of Economics and Administrative Sciences*, January
- (2021) **Reviewer research paper.** “Internal Auditor Action Strategies: Evidence on Flight or Fight Responses to Data Security Threats”. *Managerial Auditing Journal*, August
- (2021) **Reviewer research paper.** “The Effect of Personalized Audit File Communication and Evidence Inconsistency on Auditor Judgments and Decision Making”. *Managerial Auditing Journal*, August.
- (2020) **Reviewer research paper.** “Analyzing the effect of sadistic personality disorder on the content of audit reports”. *Journal of Economics and Administrative Sciences*, March.
- (2020) **Reviewer research paper.** “The Spectrum of Professional Skepticism: A mixed method cross Disciplinary study on trait-state skepticism. *Managerial Auditing Journal*, February.
- (2020) **Reviewer research paper** “Corporate Governance and Firm Performance: Empirical Evidence from Jordan”. *Journal of Financial Reporting and Accounting*, January
- (2020) **Reviewer research paper** “Impact of external auditor cloud specialist engagements on cloud auditing challenges in audit firms: the middle east auditors’ perspective”. *Journal of Accounting and Organizational Changes*, August.

- (2020) **Reviewer research paper** “An Experimental Investigation of the Impact of Using Big Data Analytics on Performance Measurement”. *Accounting Research Journal*, May (1<sup>st</sup> review), August (2<sup>nd</sup> review).
- (2020) **Reviewer research paper** “Relationship between Audit Committee Attributes and Readability of Financial Statement Footnotes”. *Journal of Economic and Administrative Sciences*, February
- (2019) **Reviewer research paper** “Family ownership concentration and real earnings management Evidence from an emerging market”. *Journal of Financial Reporting and Accounting (B Journal)*, January
- (2019) **Reviewer research paper** “Institutional Complexity Around Public Accounting Work Hours and the Multi-Generational Workforce”. Auditing section, American Accounting Association Annual Conference, Atlanta 7-12 August.
- (2017) **Reviewer research paper** “The Complexity of Corporate Governance and Its Impact on Internal Audit Independence”. Auditing Section, American Accounting Association, 2020 Mid Year Audit Conference, Houston January 15-18
- (2017) **Reviewer research paper** “Fintech in Audit and Accounting for Fraud Prevention and Safeguarding Equity Investments”. *Journal of Accounting and Organizational Change (B Journal)* September – October.
- (2017) **Reviewer research paper** “Determinants of the outsourced internal audit function: A further Analysis”. *Eurasia Business Review* August and October
- (2016) **Reviewer research paper** “Perceptions of Assurance levels provided by various Accounting Professional Services”. Auditing Section, American Accounting Association Annual Conference, August.
- (2016) **Reviewer research paper** “Assessing the Impact of Organizational and Institutional Development on Financial Management Performance at the Municipality of Karibib”. *Global Business Research Journals*.
- (2016) **Reviewer research paper** “A Literature Synthesis of Internal Auditors’ Moral Courage”. *International Journal of Accounting, Auditing, and Performance Evaluation (B Journal)*.
- (2016) **Reviewer research paper** “Audit firm rotation and earnings management in Libya: Stakeholders’ perceptions”. *Managerial Auditing Journal (B Journal)*
- (2015) **Reviewer research paper** “The Implication of Information Technology on the Audit Profession in a Developing Country: Extent of Use and Perceived Importance”. *International Journal of Accounting and Information Management*, Emerald.
- (2015) **Reviewer paper** “The impact of Using Extensible Business Reporting Language (XBRL) on the Quality of Electronic Accounting Disclosure of Financial Reports in the Saudi Business Environment”. *Journal of Arabian Accounting*.
- Reviewer Research paper** “Factors associated with internal audit’s involvement in environmental and social assurance and consulting”. Audit Section, the American Accounting Association Annual Conference, New York, August 6-10.
- (2015) **Reviewer Research paper** “Associations between auditor choice, audit pricing and tenure: empirical evidence from savings and credit cooperatives in Kenya”. *Journal of Accounting in Emerging Economies*, Emerald Publications.
- (2015) **Reviewer Research paper** “The effect of audit fees on auditor’s negligence”. *Journal of Accounting and Taxation*. Academic Journals.
- (2014) **Reviewer Research paper** “The changes of disclosure in compliance with the new regulations in Jordan”. *Eurasia Business Review*, Eurasia Business and Economic Society, Istanbul, Turkey.

- (2014) **Reviewer** Research paper “Adherence to the 1999 Blue Ribbon Committee Guidelines and Dividend Payout Policy: Evidence from Kuwait”. *Journal of Economic and Administrative Science*. Faculty of Economics and Administration, Qassim University, Kingdom of Saudi Arabia.
- (2014) **Reviewer** Research paper “The Need of Personal Responsibility and Integrity in Corporate Social Responsibility Theories?”. 1<sup>st</sup> International Conference on Global Business, Economics, Finance and Social Sciences. Chennai, India, 4-5 January.
- (2014) **Reviewer** Research paper “Are BRIC Ready for PCAOB Inspections?”. The Auditing Section, The AAA Annual Conference 2-5 August.
- (2013) **Reviewer** Research paper “Internal Audit Function (IAF) Outsourcing and the performance of SMEs in England and Wales”. Sage open
- (2013) **Reviewer** Research paper “An Empirical Examination of the Association between performance and risk disclosure”. Department of Accounting, School of Business, the American University in Cairo.
- (2013) **Reviewer** research paper “Factors influencing student learning principles of financial accounting: the case of non-traditional students at the college of business studies in kuwait”, *Arab Journal of Administrative Sciences*, December/January.
- (2013) **Reviewer** Research paper “STAMATIS 1996 Generic Model and Report Credibility: The Relevance in Negeria Audit Practice”. *International Journal of Finance and Accounting Studies*.
- (2013) **Reviewer** Research paper “Audit Committee and Anti Money Laundering Programs: a case of selected listed banks in the Egyptian Stock Exchange”. *Journal of Accounting, Management and Insurance*, Faculty of Commerce, Cairo University.
- (2012/2013) **Reviewer** Research paper “The Readability of standardised reports by the International Federation of Accountants”. *Journal of Accounting and Taxation*. [www.academicjournals.org](http://www.academicjournals.org)
- (2012) **Reviewer** Research paper “The Role of the Audit Committee in preventing creative accounting in the companies listed in Egyptian Stock Market”. *The Arab Journal of Administrative Science*, December (Two revisions of the paper).
- (2012) **Reviewer** Research paper “Forensic accounting and fraud management in banks and insurance companies in rivers state, Nigeria”, *International Journal of Management and Business Studies*.
- (2012) **Reviewer** Research paper “Factors Influencing Student Learning Principles of Financial Accounting: The Case of Non-Traditional Students of the College of Business Studies in Kuwait”, *Arab Journal of Administrative Sciences*, December/January.
- (2011) **Reviewer** Research paper “Audit Expectation Gap: Concept, nature, and Trace”, *Global Journal of Business, Management and Accounting*, March.
- (2011) **Reviewer** Research paper “A Decision Support System for Flexible Budget”, *Special issue of the journal of Emerging Markets Finance and Trade*, January.
- (2011) **Reviewer** Research paper “Social and Environmental Disclosure in Corporate Annual Reports: The Case of Kuwaiti Corporations”, *Special Issue of the Journal of Business Economics and Management (JBEM)*, July.
- (2010) **Reviewer** Research paper “Corporate Governance and Corporate Performance in Nigeria: Any Link”. *Afro-Asian Journal of Finance and Accounting (AAJFA)*, October.
- (2010) **Reviewer** Case Study “Electronic Commerce and Management Accountants in Egypt: New Opportunities and Threads”, *El-Kahazindar Business Research and Case Center*, July.

- (2010) **Reviewer** Case Study “Auditor Industry Specialization in a MENA Region Country: Lessons Learnt from Price Waterhouse Coopers-Egypt”, *El-Kahazindar Business Research and Case Center*, June.
- (2010) **Reviewer** Case Study “Cases of Industrial Society: SGBM”-Tunisia”, *El-Kahazindar Business Research and Case Center*, June.
- (2010) **Reviewer** Case study “Preparing an Optimal Production Plan and a Revised Forecast for Trading Results When there is a Limiting Factor”, *El-Khazindar Business Research and Case Center*, April.
- (2010) **Reviewer** Case Study “Are There Any Benefits from Applying Activity Based Costing for Allocating Overheads: The Case of a Metal Industrial Company”, *El-Khazindar Business Research and Case Center*, March.
- (2010) **Reviewer** Case Study “The Application of Activity based costing Vs. Traditional Approach for Allocating Overheads in a manufacturing Company”, *El-Khazindar Business Research and Case Center*, Feb.
- (2009) **Reviewer** Research paper “The Role of Audit Committee as a Cornerstone of Corporate Governance in Improving the Quality of Financial Reporting: An Empirical Study for Egyptian Joint Stock Companies”. *The Arab Journal of Administrative Sciences*, October.
- (2009) **Reviewer** Research paper “Investment Environment affecting accounting quality in Transitional economies of Europe”. *Special issue of the Journal of Emerging Markets Finance and Trade (EMFT)*, August.
- (2009) **Reviewer** Research paper “Government Ownership, Institutions, and Auditor Reporting Behavior”, *The American Accounting Association Annual Conference*, New York, U.S.A, August.
- (2009) **Reviewer** Research paper “Governance Mechanism and Firm Performance in China”, *The American Accounting Association Annual Conference*, New York, U.S.A, August.
- (2009) **Reviewer** Research paper “Corporate Social Responsibility Disclosure in the Islamic Bank Annual Reports”, *The American Accounting Association Annual Conference*, New York, U.S.A, August
- (2009) **Reviewer** Research paper “Motivation and Distraction Factors Associated with Student Performance in Advanced Level Undergraduate Accounting Courses: An Empirical Study”. *The American Accounting Association Annual Conference*, New York, U.S.A, August.
- (2008) **Reviewer** Research paper “The factors related to the transfer of companies for application of Lean Approach: An Empirical study of Manufacturing Companies in Kuwait”. *Journal of Accounting, Management, and Insurance*.
- (2008) **Reviewer** Research paper “An Integrated Framework for the study of Work Ethics with application on accounting and auditing firms”, *Journal of Accounting, Management, and Insurance*.
- (2008) **Reviewer** Research paper “Development of the Performance of Internal Audit for Corporate Governance Requirements: An Applied Study on Joint Stock Companies in Kingdom of Saudi Arabia”, *Journal of Accounting, Management, and Insurance*.
- (2008) **Reviewer** Research paper “Corporate Governance in the Post Sarbanes Oxley ERA: Auditor Experiences”. *AAA Annual Conference*, Anaheim, U.S.A, August.
- (2008) **Reviewer** Research paper “The effect of IT Controls on Financial Reporting: Evidence from the SOX 404 Audit”. *The American Accounting Association Annual Conference*, Anaheim, U.S.A, August

- (2006) **Reviewer** Research Paper “Compliance with International Accounting Standards: Some Empirical Evidenc from The Cairo & Alexandria Stock Exchange”. *Journal of Accounting, Management, and Insurance.*

**Review of Academic Research Papers for Promotion**

- (2016) **External Reviewer for promotion of Dr. Ahmad A. Al-Makhadmeh** to professor of accounting at the School of Business Adminstrative – Mutah University – Jordan.
- (2013) **External Reviewer for promotion process of academic staff.** Department of Accounting, University of Bahrain
- (2013) **External Reviewer for promotion process of Dr Mohamed El Bannan.** Department of Accounting, the American University in Cairo.
- (2011) **Member of the Promotion Committee.** Prepared a report for the promotion of Dr Majdi Zuriekat, Assistant Professor at **German Jordanian University** to the position of Associate Professor. Such a process included the assessment of 11 research papers.
- (2010) **Member of the Promotion Committee.** Prepared a report for the promotion of Dr Khaled Dahawy, Associate Professor at **The American University in Cairo** to the position of Professor.
- (2009) **Member of the Promotion Committee.** Prepared a report for the promotion of Dr. Mahmoud Salem- associate professor at **Yarmook University – Kingdom of Jordan** to the position of Professor. Such a process included assessment of 9 research papers.
- (2007) **Member of the Promotion Committee.** Prepared a report for the promotion of Dr Monzer Momny associate professor at **El Yarmook University – Kingdom of Jordan** to the position of Professor. Such a process included assessment of 9 research papers.
- (2007) **Member of the Promotion Committee.** Prepared a report for the promotion of Dr Khaled Dahawy, Assistant Professor at **The American University in Cairo** to the position of Associate Professor. Such process included assessment of 10 research papers.

**Reviewer (Refereer) of Research Grants:**

- (2022) **Reviewer.** The conference grant for Dr Nermeen Shehata at the department of accounting, School of Business, AUC.
- (2018) **Reviewer.** The conference grant for Dr. Mohamed Basuony at the department of accounting, School of Business, AUC
- (2017) **Reviewer.** The publication charges for Dr. Nermeen Shehata at the department of accounting, School of Business, AUC.
- (2016) **Reviewer.** The research grants of Dr. Angie zaher for both conference as well as publication charges, School of Business, AUC.
- (2010) **Reviewer.** The research grants of Abdel Hamid Ahmed Abdel Aziz for master’s degree in accounting. Fulbright Commission, August.
- (2010) **Reviewer.** The research grant of Ehab Samir Agamy for MBA degree. Fulbright Commission, June.

**Faculty Fellowships and Research/Conference Grants**

Project Title	Awarding Organization	Date Received	Time Period of Grant or conference dates	Dollar/L. E Value
Publishing 2 research paper in B ranked Journal (Corporate Ownership and Control)	AUC	March & June 2022	January - June 2022	\$3000
Publishing 1 research paper in B ranked Journal (Corporate Ownership and Control)	AUC	March 2021	January – June 2021	\$1500

Eurasia Business and Economic Association (EBES) Coventry, UK	AUC	May 2019	27-29 May 2019	\$1200 plus Plane tickets
41 <sup>st</sup> Annual Congress of the European Accounting Association, Milano, Italy	AUC	April 2018	28-30 May 2018	\$1200 plus Plane tickets
40 <sup>th</sup> Annual Congress of the European Accounting Association, Valencia, Spain	AUC	April 2017	8-10 May 2017	\$1464 plus plane tickets
39 <sup>th</sup> Annual Congress of the European Accounting Association, Maastricht, Netherland	AUC	April 2016	11-13 May 2016	\$1450 plus plane tickets
38 <sup>th</sup> Annual Congress of the European Accounting Association, Glasgow, U. K	AUC	April 2015	28-30 April 2015	\$1500 plus plane tickets
The American Accounting Association 2014 Annual Conference, Atlanta, U.S. A	AUC	July 2014	2-6 August 2014	\$1500 plus plane tickets
Eurasia Business and Economics Society 2014 Conference, Istanbul, Turkey.	AUC	April 2014	5-7 June 2014	\$900 plus plane ticket
Eurasia Business and Economics Society 2013 Conference, Istanbul, Turkey.	AUC	May 2013	23-27 May 2013	\$ 1242 & plane ticket
Research Study Content Analysis on Minutes of an Audit Committee: The Egyptian Perspective	AUC	December 2012	August 2012-February 2013	L.E 19400
Eurasia Business and Economics Society 2012 Conference, Istanbul, Turkey.	AUC	March 2012	23-26 May 2012	\$1164 & L.E 500
35 <sup>th</sup> Annual Congress of the European Accounting Association, Slovakia.	AUC	March 2012	9-11 May 2012	\$1450 & L.E 600
Eurasia Business and Economics Society 2011 Conference, Istanbul, Turkey.	AUC	May 2011	1-3 June 2011	\$ 756
34 <sup>th</sup> Annual Congress of the European Accounting Association Conference, Rome, Italy.	AUC	March 2011	19-23 April 2011	\$1649 & L.E 6320
The Development of Key Financial Performance Indicators for U.K	AUC	December 2010	December 2010 – May 2011	\$ 3600



Construction Companies				
Fraudulent Financial Reporting: Do Red Flags really help?	AUC	October 2010	July 2010 – December 2010	L.E 16000
Corporate Governance in the U.K: Audit Committees and Disclosure Arrangements- A Web Based Analysis	AUC	April 2010	April 2010 – July 2010	L.E 18000
The Case of Maridive Company for Oil and Marine Services	AUC	April 2009	May 2009 – April 2010	\$5000
The Fall of a Giant Trading Company	AUC	December 2008	January 2009- July 2009	\$2500

## **Role as a Conference Organizer/Panelist**

### **Conference Organizer/Committees**

- (2008-Present) Member of the **Advisory Board of Eurasia Business and Economics Society**, EBES, Istanbul, Turkey ... An academic society to contribute to the advancement of knowledge in the field of accounting, management, economic and other related fields organizing two annual conferences. [www.ebesweb.org](http://www.ebesweb.org)
- (2008-2010) Member of “**International Advisory Board**” for the 1<sup>st</sup> and 2<sup>nd</sup> **International Congress on Pervasive Computing and Management**”, December 2008 & 2009 in both New Delhi (India) & Sydney (Australia) .... [www.icpcm.org](http://www.icpcm.org)
- (2016) **Chair** of the parallel session **AUPS 13**, Thursday 12 May from 4-5.30 P.M 39<sup>th</sup> European Accounting Association Annual Congress, 11-13 May Maastricht, the Netherlands-Maastricht MECC (Exhibitions, Events and Conventions).
- (2014) **Chair** of the parallel Session I “**Accounting / Audit I**”, Eurasia Business and Economics Society Annual Conference – Istanbul-Turkey, June 5.
- (2014) **Chair** of the parallel Session II “**Accounting / Audit I**”, Eurasia Business and Economics Society Annual Conference – Istanbul-Turkey, June 6.
- (2013) **Chair** of the parallel Session III “**Accounting / Audit I**”, Eurasia Business and Economics Society Annual Conference – Istanbul-Turkey, May 23.
- (2013) **Chair** of the parallel Session III “**Economic development in Emerging Developing Markets**”, Eurasia Economics Society Annual Conference – Istanbul – Turkey, May 24.
- (2012) **Chair** of the parallel Session III “**Accounting/Audit II**”, Eurasia Business and Economics Society Annual Conference – Istanbul-Turkey, May 24.
- (2012) **Chair** of the parallel Session II “**Accounting/Audit III**”, Eurasia Business and Economics Society Annual Conference – Istanbul-Turkey, May 25.
- (2011) **Chair** of the parallel Session II “**Accounting/Audit**”, Eurasia Business and Economics Society 2011 Conference – Istanbul-Turkey, June 1.
- (2011) **Chair** of the parallel Session III “**Accounting/Audit**”, Eurasia Business and Economics Society 2011 Conference – Istanbul-Turkey, June 1.
- (2010) **Chair** of the Parallel Session I “**Management**”, Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 27.
- (2010) **Chair** of the Parallel Session III “**Marketing**”, Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 27.

- (2010) **Chair** of the Parallel Session III “**Accounting**”, Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 26.
- (2010) **Chair** of the Parallel Session IV “**Accounting and Auditing**”, Eurasia Business Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 26.
- (2010) **Chair** of the Parallel Session 10 “**Corporate Governance**”, 33<sup>rd</sup> Annual Congress, European Accounting Association, Hilton, Istanbul-Turkey, May 20.
- (2003) **Member** of organizing board faculty of commerce-Cairo University National Conference “**The Future of Accounting & Auditing Profession**”, Cairo.
- (1998) Member, Conference Organization Committee, Horwath International, **Regional Meeting of Arab CPA firms**, Cairo.

### Conference Panelist

- (2020) Panellist and attendee of **the European Accounting Review Annual Conference, Virtual setting, European Accounting Association, November 19 & 20**
- (2012) The Faculty of Commerce, Cairo University, **Challenges facing accounting and auditing in unstable economies**, 4<sup>th</sup> International Conference for Regional Competition for Arab Institutions, May 19-20.
- (2009) The Egyptian Institute of directors, “**Investment and Responsible Business Practices**”, the second Annual Conference on Corporate Social Responsibility, Marriott Hotel, Cairo, Egypt, March 23.
- (2007) Egyptian Institute of Directors, **Workshop on Executive Regulations of Corporate Governance for Listed Companies**, the Ministry of Investment, Cairo, Egypt, November 29.
- (2007) The American University in Cairo **Arab Youth Development Concepts Conferences**, March 27-31.
- (2006) Ministry of Investment and OECD **Conference on Corporate Governance**, the Ministry of Investment Head Office, Cairo, Egypt, July 5.
- (2006) Ministry of Investment **Workshop on Company Valuation**, the Ministry of Investment, Alexandria, June 15-16
- (2000) Horwath International, **Annual Regional Meeting MEHIG**, Tunisia, May 13-16.
- (1999) Horwath International, **ERO/ MEHIG Meeting**, Beirut, Lebanon, June 11-14.
- (1999) The Egyptian Association for Financial Management, **Program for financial Accounting and Financial Analysis for non-Accountants**, November 21-25
- (1998) Horwath International, **Regional Meeting of Arab CPA firms**, Beirut, Lebanon. June 12-14.
- (1998) Horwath International, **Regional Meeting of Arab CPA firms**, Egypt. April 14.

### Judge/Speaker

- (2012) **Judge of Best Audit Performance** among senior and junior auditors, Crowe Dr A. M. Hegazy & Co.
  - (2009) **Head of Arbitration Committee** in the case of General Construction Partnerships against Fabelion for limited investments
  - (2008) **Judge** of best technical and feasibility study for new Cairo University extension compound, Cairo University - Bin El Sarayet Land”, President of Cairo University Decision no 641.
- Speaker**
- 2013** **Speaker and presenter** of the Effective Board Member Program (EBMP), The Egyptian Banking Institute, March 26.
  - 2012** **Speaker and presenter** of a case study titled “A qualified Audit Report of Al-Jazeera Sport Club”. October University for Modern Sciences & Arts, Cairo, January.

## **CONFERENCES & CONTINUED PROFESSIONAL EDUCATION**

### **Conferences & International Annual Meetings:**

- (2021) **CPA Evolution** Model Curriculum Launch Conference, AICPA, NASBA And AAA. June 16-17.
- (2021) **European Accounting Association Annual Conference. EAA, 26-28 May.**
- (2020) **AAA Webinar** titled Accounting and Auditing in a Covid-19 Disrupted World American Accounting Association, November 20.
- (2020) **Crowe Middle East Audit Conference**, Virtual Meeting, Crowe Global, November 11 & 12.
- (2020) **Crowe Webinar** “Integrating Digital Transformation Leaders to DTP Part II – EMEA, September 15 from 3 to 4 P.M.
- (2020) **American Accounting Association CLT** and annual conference, Virtual August 10-13.
- (2020) **European Accounting Association** “Extra Session EAA online education Workshop: Challenges and opportunities for online accounting education June 19.
- (2020) **Crowe Global Middle East & Africa** conference, Tunisia March 4-6.
- (2019) **Eurasia Business and Economic Society Annual Conference, EBES**, Coventry United Kingdom, May 29-31.
- (2019) **Crowe Global EMEA Regional Conference**, Crowe Global International Network, Warsaw, Poland April 24-25.
- (2017) **ACCA**, Train the Trainer. The School of Business, American University In Cairo, November 21.
- (2017) **European Accounting Association 39<sup>th</sup> Annual Congress**, Valencia, Spain May 11-13
- (2016) **American Accounting Association Annual Conference, New York, U.S.A New York, U.S.A, August 6-8.**
- (2016) **Eurasia Business and Economic Society 19<sup>th</sup> Annual Conference**, Istanbul Technical University, Istanbul, Turkey, May 26-28.
- (2016) **European Accounting Association 39<sup>th</sup> Annual Congress**, Maastricht, the Netherlands, May 11-13
- (2015) **American Accounting Association, the 2015 Annual Conference** “Building bridges to our future”, Chicago, U.S.A, August 7-12.
- (2015) **European Accounting Association, 38<sup>th</sup> Annual Congress** of the European Accounting Association, Glasgow, Scotland, U.K, May 23-26.
- (2014) **American Accounting Association, the 2014 Annual Conference** “Global Engagement and Perspectives”, Atlanta, U.S.A, August 2-6.
- (2014) **Eurasia Business and Economic Society**, the 13<sup>th</sup> Annual Conference, **Istanbul Bilgi University, Istanbul, Turkey, June 5-7.**
- (2014) **European Accounting Association, 37<sup>th</sup> Annual Congress** of the European Accounting Association, Tallinn, Estonia, May 21-23.
  
- (2013) **Eurasia Business and Economics Society**, the 12th Annual conference, Nippon Hotel, Istanbul – Turkey 23-27 May.
- (2013) **Crowe Horwath International Regional Meeting**, February 19 & 20, Dubai.
- (2013) **Corporate governance unit, Member of the board certificate and effective Performance**, the Egyptian Institute of bankers, Grand Hyatt hotel, Nov 12
- (2012) **Association of Southeast Asian Nations-Egypt Business Association (AEBA)**, Doing business with ASEAN conference, November 29, 2012.

- (2012) **American Accounting Association, the 2012 Annual Conference**, National Harbor, Washington DC, August 4-8.
- (2012) **Eurasia Business and Economic Society**, the 11<sup>th</sup> annual conference, Nippon hotel, Istanbul, May 23-26.
- (2011) **American Accounting Association, the 2011 Annual Conference** “Engage to Make a difference”, Denver, August 5-10.
- (2011) **ERRADA, the Development of the Legal Structure – Expertise, Opportunities and Challenges**, Sheraton Hotel, Cairo, June 8.
- (2011) The Eurasia Business and Economics Society, **the 10th Annual Conference**, Nippon Hotel, Istanbul-Turkey, June 1-3.
- (2011) The British Embassy in Cairo with AGTBE Members, **Corporate Governance and Transparency in Egyptian Businesses**, British Embassy in Cairo, May 16.
- (2011) European Accounting Association, **the 34<sup>th</sup> Annual Congress**, Luis University, Rome, April 20-23.
- (2010) The Eurasia Business and Economics Society, **the 2010 Annual Conference**, Nippon Hotel, Istanbul-Turkey, May 26-28.
- (2010) European Accounting Association, **the 33<sup>rd</sup> Annual Congress**, Hilton Hotel, Istanbul-Turkey, May 19-21.
- (2010) The Syndicate of Commerce, **The Accounting and Auditing Profession and the Economic Crisis**, Fourth Annual Scientific Conference, Marriott Hotel, Feb 20.
- (2009) British Council, Chatham House and Chevening Association, **Prospects for Education in Egypt**, December 14-15.
- (2009) The American Accounting Association, **the International Annual Meeting Conference**, New York, 3-6 August.
- (2009) The Egyptian Institute of directors, **Investment and Responsible Business Practices**, the second Annual Conference on Corporate Social Responsibility, Marriott Hotel, Cairo, March 23.
- (2008) Horwath International, **International Annual Conference: Building from Strength**, London-United Kingdom, September 14-17.
- (2008) The American Accounting Association, **the International Annual Meeting Conference**, Anaheim, California, August 3-6.
- (2008) Public Company Accounting Oversight Board, **The role, and activities of the PCAOB in the Auditing Profession**, Washington DC, May 21-23.
- (2007) Egyptian Institute of Directors, **Workshop on Executive Regulations of Corporate Governance for Listed Companies**, the Ministry of Investment, November 29.
- (2007) Horwath International, **the International Annual Conference**, Montreal, Canada November 4-7.
- (2007) Egyptian Institute of Directors, IFC and UNCTAD, **Transparency and Disclosure: Annual International Conference**, Cairo Egypt, June 18-19.
- (2006) Horwath International, **Horwath International Annual Meeting**, Cape Town, South Africa, November 7-11.
- (2006) The American Accounting Association, **The Annual Conference**, Washington D.C, U.S.A, August 7-10.
- (2006) Ministry of Investment and OECD, **Conference on Corporate Governance**, Ministry of Investment, Cairo on 5 July.
- (2006) Ministry of Investment, **XV Insurance Congress of Developing Countries, Towards Effective Insurance Protections Against Major Catastrophes for Developing Countries**. Cairo, Feb 26<sup>th</sup> to 1<sup>st</sup> March

- (2004) The American Accounting Association, **the Annual Conference**, Orlando, Florida, U.S.A, August 8-11.
- (1999) The American Accounting Association, **the Annual Conference**, San Diego, California, U.S.A, August 7-10.
- (1996) DFK, **the International Conference**, Mexico City, Mexican, July 17-21.
- (1995) **The Audit Automation Conference**, London, U.K, June 7-9.
- (1993) **The International Capital Markets Conference**, London, U.K, June 29.
- (1993) **The Second National Expert Systems and Development Conference**, the United Nations Agriculture Projects, Cairo-Egypt, May 2-6.
- (1989) Seminar about the **Problems of Businesses Defaults showing the Reasons and Means to remedy such Problems**, Cairo, November 18-19.
- (1988) European Accounting Association, **Annual International Congress**, Nice-France.
- (1985) KPMG, **the International Conference**, San Francisco, California, U.S.A, September 8-11.

### CPE and Executive Courses

- (2023) **KPMG Webcast** AI and Financial Reporting – What are companies doing and Where do you stand? 14 November, 8-9PM Cairo time (1 PM EST)
- (2023) **EAA Webinar** Standard Setting in Auditing, Ethics and the Public Interest. 19 October 4-5.30 PM.
- (2023) **5 Case Centre** How to write a great Teaching Note June 7 from 4-5 PM.
- (2023) **Crowe Global EMEA Training** – DTP – Information Awareness Training, We 22 March 12-1 PM GMT.
- (2023) **KPMG Q1 2023 Quarterly Outlook**. What’s springing up with financial, Reporting in Q1? March 21, 5.30 PM.
- (2023) **American Accounting Association we ARE Webinar Series: Tools for Analysis And Transparency in Accounting**, Friday 17 March, 5-6 PM.
- (2023) **KPMG IFRS Institute Webcast: IFRS 17 for Non-Insurers**. Wednesday 15 5-6 PM Cairo Time.
- (2022) **AICPA Faculty Special Hour: CPA exam 2024 Test – Technology & Research** September 13, from 8 PM to 9PM (Cairo Time).
- (2022) **American Institute of Certified Public Accountants “2024 CPA Exam Blueprints”**. July 22 from 8 pm to 9.30 pm Cairo time.
- (2022) **2024 CPA Exam Blueprints**. AICPA. July 22 from 8pm to 9.30pm.
- (2022) **Crowe Global Workshop**. Strategic Planning 2023 and beyond. Crowe Global. July 20 from 12 to 2 pm.
- (2022) **AAA Webinar**. Enhance Accounting Curriculum with simulation & Gamification. July 20 from 6 to 7 pm.
- (2022) **KPMG**. IFRS Webcast Mid Year Update 2022. June 15 for 1 hour.
- (2022) **AAA**. Academic Empathy Dialogue in Auditing. May 23 for an hour.
- (2022) **American Accounting Association “Enhance Accounting Curriculum with Simulation and Gamification”**. July 20 from 6 pm to 7pm Cairo time.
- (2022) **Crowe Global Roundtable discussion “Strategic Planning 2023 and beyond”** 20 July from 12pm to 2 pm.
- (2022) **Collaborative Institutional Training Initiative (CITI)** program course: Social & Behavioral Research- Basic course. Passed 9 modules of testing with a score 92%.
- (2021) **AAA Education Webinar “Accounting Boot Camp: Preparing Students for Intermediate Accounting 1”** 3 December 6-7 PM.

- (2021) **AAA and Accounting Research and Education Webinar** “Looking at Corporate Governance and Ethics Through the Prism of Information Integrity”. 19 November 6 to 7 PM.
- (2021) **American University in Cairo “Turnitin Training Session”**. 6 October, from 1 to 2 PM.
- (2021) **Crowe Global Webinar** “Audit Update-A conversation with the IAASB”. Member of IAASB board of directors, October 5, from 1 to 2.15 PM.
- (2021) **AAA and Accounting Research and Education Webinar** “The Art of Teaching Ethics to students”, 24 September from 5 to 6 PM.
- (2021) **AAA and Accounting Research and Education Webinar** “How to publish Accounting Education Research”, 17 September from 5 to 6 PM.
- (2021) **KPMG CFO Financial Forum** Climate Risk in the Financial Statements, 13 September, from 6 to 7:30 PM.
- (2021) **AAA and American Education Research series** “What does Creativity Look Like for Accounting Professionals?”, August 27, from 5 to 6 PM.
- (2021) **AAA and American Education Research series** “Data Visualization: Hands-on Training and Resources for your classroom”, August 20, from 5 to 6 PM.
- (2021) **AAA and IFAC**. Bringing it all together: Exploring all the components of a quality Management. August 18 from 1 to 2 pm.
- (2021) **AAA and American Education Research series** “LCSW Mental Health and Well-Being Specialist”, August 12, from 5 to 6 PM.
- (2021) **IAASB/IFAC Quality Management Webinar Series: “What’s New for Firms’ Monitoring and Remediation Processes”**, August 5, from 1 to 2 PM
- (2021) **IAASB**. IASB Exposure Draft Disclosure Requirements in IFRS Standards. July 1 from 12 to 2 pm.
- (2021) **Crowe Global**. Going Concern. June 30 from 5 to 6 pm.
- (2021) **Emerald Publishing**. Structuring Comprehensive Teaching Notes. June 29 From 12 to 2 pm.
- (2021) **Crowe Global**. Shared Service Center Project Overview. June 29 from 5 to 6 pm.
- (2021) **IAASB/IFAC Quality Management Webinar Series: Resources: Expectations For Firms and Engagement Partners**, July 29 from 1 to 2 PM.
- (2021) **Quality Management – Documentation**. Crowe Global, July 6 from 3 to 4.15 PM.
- (2021) **Quality Management Standards: What you need to know about the risk. Management process. International Auditing and Assurance standards Webinar, June 24 from 1Pm to 2PM.**
- (2021) **IAASB/IAF Quality Management Webinar Series: Bringing it all Together: Exploring the Components of a quality Management System”**. IAASB, August 18 from 1 to 2 PM.
- (2021) **International Accounting Standards Board, IASB Exposure Draft Disclosure Requirements in IFRS Standards – A pilot approach**. IASB, July 1, 12 to 2 PM.
- (2021) **Crowe Global Webinar** “Going Concern”. June 30, 5 to 6 PM.
- (2021) **Emerald Publishing: Structuring Comprehensive Teaching Notes**. June 29, From 12 AM to 2 PM.
- (2021) **Crowe Global Shared Service Center Project Overview**. June 29 from 5 to 6 PM.
- (2021) **Crowe Global Quality Management: Firm’s Risk Assessment Process**. June 15, from 3 to 4 PM.
- (2021) **Durham Rutgers Accounting Analytics Network (DRAAN)**. Analytics and Business Processes. Webinar May 14, 5 to 6 PM.

- (2021) **American Accounting Association**, what do students think about the Virtual Classroom? Webinar May 7, 11 AM. To 12 AM.
- (2021) **American Accounting Association**. Insights into Critical Audit Matters (CAMs). Webinar April 30, 11 AM to 12 AM.
- (2021) **International Auditing and Assurance Standards Board**. An Overview of the IAASB's Quality Management Standards. Virtual Introduction session, 13 March.
- (2021) **American University in Cairo** – Mandatory Anti-Sexual Harassment Training. March 8, 2 hours' self-training with written quizzes.
- (2021) **Crowe Global** Governance & Leadership, 24 February, 4 PM to 5.30 PM
- (2021) **Crowe** Introduction to ISQM 1, 17 February, 4 PM to 5.30 PM
- (2020) **Crowe** EMEA Audit Conference Wednesday, module 3 & 4 quality Management and innovation and technology, 9 September
- (2020) **American Accounting Association** virtual CLT and annual accounting Conference, August 10-13 (22 credit hours – 19 session each 1.2 credit).
- (2020) **European Accounting Association** “Extra Session EAA online education Workshop: Challenges and opportunities for online accounting education June 19.
- (2016) **FASB/ IASB Update** – Part I, the American Accounting Association Annual Conference, New York, U.S.A, August 6 (Morning)
- (2016) **Introduction to the AICPA Audit Data Standards**, the American Accounting Association Annual Conference, New York, U.S.A, August 6 (Afternoon).
- (2015) **FASB/IASB Update** – Part I, the American Accounting Association annual Conference, Chicago, U.S.A, August 9 (Morning).
- (2015) **Everything you ever wanted to know about litigation, testifying, and expert witnessing** – Part II, the American Accounting Association Annual Conference, Chicago, U.S.A, August 9 (Afternoon).
- (2014) **Workshop on 2013 COSO Framework**, the American Accounting Association Annual conference, Atlanta, U.S.A, August 2.
- (2014) **FASB/IASB Update** – Part I, the American Accounting Association annual Conference, Atlanta, U.S.A, August 3 (Morning).
- (2014) **The Forensic Accounting Classroom: Teaching Cases and Projects**, the American Accounting Association Annual Conference, Atlanta, U.S.A, August 3.
- (2013) **AUC Provost Retreat**, Port Sokhna, April 27-28.
- (2013) **Accounting and Audit Seminar**, Crowe Horwath International Meeting, the United Arab Emirates, Dubai, February 18-19.
- (2012) **Fraud 2012 – What's new, What's Old and How to Keep One Step Ahead**, The American Accounting Association, Washington DC, August 4.
- (2012) **Teaching Accounting Courses Online: One Instructor's Experience**, The American Accounting Association, Washington DC, August 4.
- (2012) **FASB/IASB Update**, AAA, Washington DC, August 5.
- (2012) **Teaching Lean Accounting: Lean Performance Measures, Value Stream, Box Score**, The American Accounting Association, Washington, August 5.
- (2011) **“Grenoble Graduate School of Business – The Faculty Training Seminar”**, The American University in Cairo, December 8 & 9.
- (2011) **“2<sup>nd</sup> Annual SET Transformative Technologies Workshop”**, The American Accounting Association, Denver, August 5.
- (2011) **“The Ernst & Young Academic Resource Center: Managing the Wave of Accounting Change in the classroom and an overview of supporting Curriculum Resources”**, American Accounting Association, Denver, August 6.

- (2011) “**FASB/ IASB Update-Part I**” The American Accounting Association, Denver, August 7. (Morning. Half-Day)
- (2011) “**Framework-Based IFRS Teaching**” The American Accounting Association, Denver, August 7. (Afternoon. Half-day).
- (2011), “**Strengthen Your Dossier: A Guide to Citation Analysis,**” the American University in Cairo April 12.
- (2010) “**RSC Workshop on Grants**”, The American university in Cairo, November 8.
- (2010) “**Accounting for Insurance Contracts**”, KPMG IFRS Institute Webcast, Oct7.
- (2010) “**KPMG/NACD Audit Committee Webcast-A Quarterly Update on Financial Reporting, Accounting, and Legal/Regulatory Developments**”, KPMG IFRS Institute Webcast, September 28.
- (2010) “**IFRS Impacts on People and Technology**”, KPMG IFRS Institute Webcast, September 23.
- (2010) “**Fixed Assets and Fixed Asset Impairments**”, KPMG IFRS Institute Webcast, September 16.
- (2010) “**Brand compliance and Website Webinar**”, Crowe Horwath, July 14.
- (2010) “**Audit Report Information Content and Auditor Independence in Credit Decisions: An Experiment, Audit Quality and Cost of Debt Capital for Private Firms: Evidence from Finland, & the Impact of Corporate Governance and Audit Quality on the Cost of Private Loans**”, Parallel Session 20 (AU), 33rd Annual Congress, European Accounting Association, Hilton Hotel, May 21, Istanbul-Turkey.
- (2010) “**Continuous Auditing Technology Adoption in Leading Internal Audit Organizations, a qualitative Analysis of How Audit Disputes Are Developed and Negotiated: The Case of the Egyptian Accounting Firms, The Demand for External Accounting Services by small and medium sized Firms (SMES) in Sweden, Male and Female Auditors’ Overconfidence**”. Research Forum Session 2 (AU), 33rd Annual Congress, European Accounting Association, Hilton Hotel, May 19, Istanbul-Turkey.
- (2010) “**Teaching Cases: Techniques and Challenges**”, Workshop presented by Dr Mehdi Khosrow-Pour (President and Publisher of Journal of Cases on Information Technology), The American University in Cairo, March 18.
- (2010) “**TEMPUS Proposal Writing,**” February 12.
- (2009) “**Full-Time students, face to face courses ... Why then online discussion?.**”, Workshop presented by Aziza Ellozy and Maha Bali, The American University in Cairo, November 3.
- (2009) “**Panopto Course Cast**”, Workshop presented by Ahmed Zorkani, The American University in Cairo, October 20.
- (2009) “**Turnitin.com-the plagiarism prevention system,**” Workshop presented by Caroline Mitry, the American University in Cairo, October 15.
- (2009) “**Revitalizing Your Classroom: Active & Collaborative Learning in the Classroom**”, Workshop presented by Dr Aziza Ellouzy, The AUC October 13.
- (2009) “**SOX and Section 404**”, Workshop held at the American Accounting Association International Annual Meeting, New York, Marriott hotel, August 2.
- (2009) “**IFRS Teaching and Research**”, Workshop held at American Accounting Association International Annual Meeting, New York, Marriott Hotel, August 1.
- (2009) “**WEB 2.0**”, Workshop held at American Accounting Association International Annual Meeting, New York, Marriott Hotel, August 1.
- (2009) “**Multimedia Sharing (2)**”, The American University in Cairo, May 11.



- (2008) **“Visualizations for active and interactive learning”**. The American University in Cairo, Facilitators Dr. Aziza Ellozzy and Ahmed Zorkani, Dec 2.
- (2008) **“Grading or Accessing Learning**. Facilitators Dr. Pandeli glavani, The American University in Cairo, November 26.
- (2008) **“Risk Consulting Training Course”**, Horwath International Risk Consulting Steering Committee, South Beach, Marriott Hotel in Miami, Florida, Oct 27-29
- (2008) **“Implementing our Brand Strategy”**, Horwath International Annual Conference, London, U.K, September 15.
- (2008) **“Complying with New Ethics Rules on Independence”**, Horwath International Annual Conference, London, U.K, September 15.
- (2008) **“Updates about Accounting & Assurance Issues”**, Horwath International Annual Conference, London, United Kingdom, September 16.
- (2008) **“Markets of the London Stock Exchange”**, London School of Economics, London, United Kingdom, September 17.
- (2008) **“FASB/IASB Update Part 2”**, the American Accounting Association International Annual Meeting, Anaheim, California, August 2.
- (2008) **“FASB? IASB Update Part 1”**, the American Accounting Association International Annual Meeting held in Anaheim, California, August 3.
- (2008) **“Publishing Case Studies,”** the American Accounting Association International Annual Meeting, Anaheim, California, August 2.
- (2008) **“Mock Trail & Forensic Faculty”**, the American Accounting Association International Annual Meeting, Anaheim, California, August 2.
- (2008) **“WebCT and Blackboard 6 Workshop”**, the American University in Cairo, February 13.
- (2007) **“Practical Application of International Financial Reporting Standards (IFRS)”**. The World Bank, Four Seasons Hotel, Cairo, February.
- (2007) **“Teaching Critical Thinking through Active Learning Workshop”** held at Centre for Learning & Teaching at the American University in Cairo, Nov 27.
- (2007) **“New Development in the Accounting and auditing standards”**, Horwath International Annual Conference, Montreal, Canada, November 4-7.
- (2007) **“Questions and Answers Developed for How to Achieve Business behind Borders,”** Horwath International Annual Conference, Montreal, November 4-7.
- (2007) **“How to Achieve Growth in the level of CPA Business – An Australian Practical Experience”**, Horwath International Annual Conference, Montreal, Canada, November 4-7.
- (2006) **“Forensic Accounting”**, Horwath International Annual Conference, Cape Town, South Africa, November 9.
- (2006) **“Risk Management Approaches”**, Horwath International Annual Conference, Cape Town, South Africa, November 8.
- (2006) **“Audit of Banking and Financial Institutions”**, held at the Horwath International Annual Conference, Cape Town, South Africa, November 8.
- (2006) **“Teaching Case Studies for Intermediate Accounting Workshop”**, the American Accounting Association Annual Conference, August 6.
- (2006) **“An Introduction to XBRL”**, the American Accounting Association Annual Conference, August 6.
- (2006) **“Fifteen Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax”**, the American Accounting Association Annual Conference, August 5.

- (2006) “**Corporate Governance**”, Regional meeting of Horwath International Beirut, Lebanon (Middle East), May 4-5.
- (2005) “**Corporate Governance for State-Owned enterprises**”, Leadership and Management Development Center, the Institute of Directors, Ministry of Investment, July 18.
- (2004) “**Thirteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax**”, the American Accounting Association Annual Conference, Orlando, Florida, August 7.
- (2004) “**Continuous Audit: Assurance in a Real Time Economy**”, held at the American Accounting Association Annual Conference, Orlando, Florida, August 8.
- (2004) “**The New CPA Exam: Implications for Accounting Education**”, the American Accounting Association Annual Conference, Orlando, Florida, August 8.
- (2004) “**Practical Application of International Financial Reporting Standards (IFRS)**”, the World Bank, June 26-28.
- (1999) “**Researching AI/Expert Systems and Emerging Technologies in Accounting, Auditing and Tax**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 14.
- (1999) “**Effective Learning through Cases: Examples from the Trueblood Seminar Experiences**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 15.
- (1999) “**Valuation Research: Past, Present and Future**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 15.
- (1999) “**Joint CICA/AICPA Study on Continuous Auditing**”, AAA conference, San Diego, California, U.S.A, August 16.
- (1999) “**Experimental Economics (Auditing)**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 16.
- (1999) “**Emerging Technologies in Accounting (Artificial Intelligence/Emerging Technologies)**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 16.
- (1999) “**AAA/AICPA Technology Toolkit CD-ROM: Successful Examples of Innovative Uses of Technology to Further Students’ Learning in Accounting**”, the AAA Annual Conference, San Diego, California, U.S.A, August 17.
- (1999) “**Information Technology in the Classroom**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 17.
- (1999) “**Fraudulent Financial Reporting, 1987-1997**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 17.
- (1999) “**Internal Auditing – Visioning the Future**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 18.
- (1999) “**Annual General Meeting Training**” Horwath International, Tunisia, May 13-16.
- (1998) “**The audit of Hotels**”, Horwath International, Limassol, Cyprus, November 5-8.
- (1997) “**Family Management Owned Business**”, Horwath International, Istanbul, Turkey, May 2-5.
- (1997) “**Training of Audit of Hotels**”, Horwath International, Beirut, July 14.
- (1992) “**System Analysis and Applied Mathematics**”, the Institute of Statistical Studies & Research, Cairo University in collaboration with UNESCO, May 2-5.
- (1990) “**Training of University Teachers**”, Cairo University.
- (1989) “**Seminar on Defaulted Projects: Reasons and Remedies**”, Marriott Hotel, Cairo-Egypt, November 18-19.

## SERVICES TO DEPARTMENTS, SCHOOLS, AND UNIVERSITIES

- \* **(2009 – Present) Reviewer, School of business El-Khazindar Case Centre (KCC), AUC.**
- \* **(2008 – 2017) Member, Business School Academic Governance and Policy committee of the Council of School of Business,** the American University in Cairo: Responsible to set criteria for improvement of policies and governance within the school of business.
- \* **(2022) Chair, Ad Hoc Committee,** Department of Accounting, American University in Cairo: Responsible for the recruitment for non-track position for accounting faculty, August 18.
- \* **(2021) Chair, Ad Hoc Committee,** Department of Accounting, American University in Cairo: Responsible for the promotion for the tenure position of Dr Mohamed Basuouny.
- \* **(2018) Member, Adhoc PHD Defense Committee,** the faculty of Commerce, Cairo University of student Marwa Rabe Mohamed thesis titled “A Proposed Approach for Using Big Data Analytics to Improve Balanced Scorecard Efficiency” (November).
- \* **(2018) Member, Adhoc PHD Defense Committee,** the School of Management, German University of student Mariam Amin thesis titled “Social media and corporate disclosure: A Board of directors’ perspectives”. (May)
- \* **(2018) Chair, Ad Hoc Promotion Committee,** the School of Management Department of Accounting, American University in Cairo: Responsible for the promotion for the position of associate Professor and tenure of Dr. Nermeen Shehata (October).
- \* **(2017) Member, Ad Hoc Promotion Committee,** the School of Management Department of Accounting, American University in Cairo: Responsible for the promotion of Dr Mohamed Basuony to the position of associate professor and tenure (October).
- \* **(2016) Member, Ad Hoc Promotion Committee,** the School of Global Affairs and Public Policy Department of Journalism and Mass Communication, American University in Cairo: Responsible for the promotion of Dr Rasha Abdella for the position of Full Professor (May).
- \* **(2016) Chair, Ad Hoc Promotion Committee,** the School of Business, Department of Accounting, the American University in Cairo: Responsible for the promotion of Dr Khaled Samaha for the position of Full Professor of Accounting (May).
- \* **(2015) Member, AACSB AOL Subcommittee,** responsible for the review of learning goals assessment for undergraduate (301 & 305 courses) and postgraduate levels with two task forces, one for readiness to the market and the other accounting specific. AUC.
- \* **(2015) Member, Ad Hoc Promotion Committee,** the School of Business, University of Bahrain: Responsible for the promotion of Dr Gehan Mousa for the position of associate Professor of Accounting (May).
- \* **(2015) Member, Search Committee - AUC School of Business Vacant Position in Accounting,** responsible for the assessment of applicants for the accounting position in the Accounting Department, The American University in Cairo.
- \* **(2013) Chair, Committee of the department of Accounting, School of Business,** responsible to study the tenure case of associate professor Mohamed ElBannan (Department of Accounting).
- \* **(2013) Member, Search Committee - AUC School of Business Vacant Position in Accounting,** assessment of applicants for position in Accounting Department (22 applications), AUC.
- \* **(2013) Member, Academic Governance and Policy Committee,** the School of Business, the American University in Cairo.
- \* **(2013) Member, AACSB AOL Subcommittee,** responsible for the review of learning goals assessment for undergraduate (301 & 305 courses) and postgraduate levels, The American University in Cairo.
- \* **(2012) Chair, Review Committee of the Council of the School of Business,** responsible to review the report of the Ad\_Hoc committee for the promotion/tenure Dr Hamed Shamma’s case.

- \* **(2012) Member, Review Committee of the Council of the School of Business**, responsible to review the report of the Ad\_Hoc committee for the promotion and tenure of Dr Ahmed Abdel Meguid's case.
- \* **(2012) Member, Academic Governance and Policy Committee**, responsible for the development of governance measures within the departments of the school of business including development and continuous assessment of the school organizational chart, job descriptions for head of departments, associate chairs and other administrative positions.
- \* **(2012) Institutional Development, Faculty Teaching Development Training for 2012.**
- \* **(2012) Member, Search Committee - AUC School of Business Vacant Position in Accounting**, responsible for the assessment of applicants for the accounting position in the Accounting Department (11 applications), The American University in Cairo.
- \* **(2012) Member, AACSB AOL Subcommittee**, responsible for the review of learning goals assessment for undergraduate (301 & 305 courses) and postgraduate levels, The American University in Cairo.
- \* **(2012) Coordinator, Report on assessment of undergraduate accounting learning goal 1: Intermediate accounting 305**, Department of accounting, the school of business, AUC.
- \* **(2012) Member of the Department of accounting assessment** of the tenure and promotion case of Dr Ahmed Abdel Meguid.
- \* **(2011) Coordinator, Report on assessment of undergraduate accounting learning goal 2: Auditing 305**, Department of accounting, the school of business, the American University in Cairo.
- \* **(2011) Member, Ad Hoc Research Outputs Committee, the School of Business, the American University in Cairo**: Responsible to set criteria for ranking and assessing research outputs of the academic members of the School of Business.
- \* **(2010) Member, Business School Faculty Development Fund**: Responsible to review and set the selection criteria for faculty development grants.
- \* **(2010) Coordinator, Ad Hoc Committee for Advanced Accounting Courses 301 & 302 sections**: Responsible to coordinate the syllabus, assignments/exams between sections of Business.
- \* **(2010 – Present) Member, Business School Working Papers Editorial Board**, the American University in Cairo: Responsible to establish working papers series at the school.
- \* **(2009-Present) Member, Business School Council Research Committee**: Responsible to set ranking criteria and reviewing the school faculty grants.
- \* **(2009-Present) Undergraduate Advisor**: The Accounting Department, The School of Business, Economics and Communication.
- \* **(2009 – Present) Coordinator, Report on assessment of undergraduate accounting learning goal 1 & 2: Intermediate Accounting 301 & Auditing 305**, Department of accounting, the school of business, the American University in Cairo.
- \* **(2010) Member, Ad Hoc Promotion Committee**, the School of Business, the American University in Cairo: Responsible for the promotion of Dr Khaled Dahawy for the position of Professor of Accounting at the School of Business, the AUC.
- \* **(2010) Chair, The Accounting Major Declaration Committee**, School of Business, The American University in Cairo.
- \* **(Spring 2010) Member, the School of Business Nomination Committee**, The Goldman Sachs 10,000 women Entrepreneurship & Leadership Program, The American University in Cairo: Responsible for the selection of women to take the training entrepreneurship programs.
- \* **(2009-2010) Member, Assessment of Learning (AOL) Committee**: Responsible to monitor the department effort for the re-accreditation review team and the preparation of the department self-evaluation report for AACSB re-accreditation.

- \* **(2009) Member, Ad Hoc Teaching Affairs Committee**, School of Business, The American University in Cairo: Responsible to revise Course Syllabus for Financial Accounting 201, AUC.
- \* **(2009) Coordinator, Ad Hoc Committee for Accounting 201 sections**: Responsible to Coordinate the Syllabus, Assignments, and exams between the 10 sections of the financial accounting course, School of Business, the American University in Cairo.
- \* **(2009) Member, School of Business Search committee for the MOIT position**, the American University in Cairo: Responsible to assess applicants' academic and other qualifications for the position of professor of Management information technology.
- \* **(2007-2009) Member, School of Business, Economics and Communication Research Committee**, Management department, the American University in Cairo: Responsible to set ranking criteria and reviewing research Grants for members of the school.
- \* **(2008) Department of Management Retreat** "The Revision of Department Strategic Plan, Current MBA and EMBA", the Egyptian Business Club (EBC)
- \* **(2008) Member, Ad Hoc Committee**, Department of Management, School of Business, Economics and Communication, the American University in Cairo: Responsible for setting criteria to enhance teaching of accounting teaching at the undergraduate level, **learning goal 1**: Auditing and Advanced Accounting presented to Chair of the management Department.
- \* **(2008) Member, School of Business, Committee selected to assess the application of the accounting concepts** for the Continuous Improvement Committee (CIC) during Spring.
- \* **(2007) Member, Specialized Committee to develop MSc Programs** in Accounting, Marketing and Finance, School of Management, Economics and Communication, July.
- \* **(2007) Member, Ad Hoc Promotion Committee**, the Department of Management, the School of Business, Economics and Communications: Responsible for the promotion of Dr Khaled Dahawy to Associate professor with tenure, school of business, AUC.
- \* **(2006-2007 & 2009) Member, School of Business, Economics and Communication of the Academic Affairs Committee**, the American University in Cairo: Responsible to set criteria for the evaluation and promotion ...etc. of the members of the school.
- \* **(2005-2009) Undergraduate Advisor**: The Management Department, The School of Business, Economics and Communication.
- \* **(2005-2008) Member of the Board of Scientific Administrative Research- Academy of Scientific Research & technology**. Responsible for studying, assessing and approving finance of projects for all public universities in the Arab Republic of Egypt.

### **STUDENTS ACTIVITIES AND OTHER ACADEMIC WORKSHOPS:**

- \* **(2020-2021) Advisor, Recommendations for students' study Postgraduate degrees abroad**, students Rana El Waly, Farah Oun.
- \* **(2012) External Interviews, Internal Audit Outsourcing, The German University in Cairo**, students Marian Hany and Reeham Roshdy.
- \* **(2012) Advisor, Recommendations for students' study Postgraduate degrees abroad**, students Mina Fahmy.
- \* **(2012) Advisor, Recommendations for students joining multinational and transnational CPA firms**, student Bana Kamal E&Y Ramallah, Palestine.
- \* **(2012) Advisor, Accounting Major Students Declaration (100 student's meetings)**, the department of Accounting, the School of Business, the American University in Cairo.
- \* **(2012) Advisor, Work Study Program (2 students-Soha Saleh & Yehia El Khouly)**, the department of Accounting, the School of Business, the American University in Cairo.

- \* **(2009-Present) Advisor, the Study Abroad and Exchange Programs:** Provide advice to students about a variety of study abroad opportunities for one semester or an academic year.
- \* **(2011) Advisor, Recommending students for International Program for study abroad,** Students Omar Labib and Hassen hafez.
- \* **(2008-2011) Advisor, Accounting Major Students Declaration,** the department of Accounting, the School of Business, the American University in Cairo.
- \* **(2007-Present) Advisor, Price Waterhouse-Ernst & Young Accounting and Audit Simulation Competition,** providing assistance and advice to students in accounting major classes for how to compete in these CPA simulations in Accounting and Auditing. My students always won first places in those competitions.
- \* **(2011) Interviewer,** Khalil, Nouran – a journalist graduating senior, **Capstone Project interview** concerning Egypt after the revolution from an economic perspective.
- \* **(2011) Reviewer,** Student’s Application “Ahmed Hamid” for Fulbright Student Program.
- \* **(2010) Advisor, Nomination Committee,** The Goldman Sachs 10,000 women Entrepreneurship & Leadership Program, The American University in Cairo: Responsible for the selection of women to take the training entrepreneurship programs.
- \* **(2010) Advisor,** Recommendations for my students to join Postgraduate Programs, jobs ... etc.
- \* **(2010) Reviewer,** Student Application “Ehab Samir” for Fulbright Student Program.
- \* **(2009) Participant, Video Presentation, Students CGC Workshop and Competition.** The school of Business, the American University in Cairo.
- \* **(2008) Advisor, the AUC International Student Faculty Mentor Program:** providing advice and assistance to two students Shawn Katz and Jordan Steckler
- \* **(2008) Participant, Students 15<sup>th</sup> Annual Research Conference – Accounting in Egypt Past, Present and Future.** The School of Business, the American University in Cairo.
- \* **(2007) Moderator, the Sixth conference about the Development of the Arab Youth under the assumptions “A country at edge of collapse”** attended by Dr Soud El Zibiudy consultant of General Secretary of the Arab League and Dr Gamal Abdel Gawad Professor at Political Science Department at the American University in Cairo
- \* **(2007) Organizer and External reviewer, Comet Conference to mimic Stock Markets Mechanism, marketing environment, entrepreneurial ship characteristics and auditing practices** for students registered in various Universities, Faculty of Commerce, Cairo University.
- \* **(1995) Co-Founder, the Association of Graduates & Trainees from Britain in Egypt (AGTBE)** founded by Egyptian Chevening Scholars.

## **NON-ACADEMIC PROFESSIONAL WORK EXPERIENCE**

- (1989-Present) Managing and International liaison partner,**  
 Crowe Dr A.M. Hegazy & Co, a member of Crowe Global (Ranked 8th World)
- Crowe Egypt is a member of PCAOB: Chartered Accountants and Consultants.  
 Dr Mohamed Hegazy Manages the Audit & Assurance department as well as  
 Management Advisory Services and Tax department at the office.

**The followings are clients for which Dr Mohamed Hegazy audits the financial statements up to since 1990 (30 years of practical experience)**

## **1. Banking, Mutual Funds, Brokerage & Marketable Securities, Investments, Mortgage companies and Financing Lease Companies**

Kuwait National Bank.

Arab African International Bank Holding for Investments.

Arab African International Bank for Mutual Fund Management.

Misr for Financial Investments

Al Ahly for Financial Investments.

Sawary Ventures for Mutual Fund and Financial Securities Management.

Cairo Mutual Fund

Sawary Mutual Fund Company.

Mazayaa Mutual Fund.

Misr Al Khair Mutual Fund

CIB Mutual Fund – Fixed Income.

Segma Holding for Financial Investments.

Segma for Financial Securities

Segma for Mutual Fund Management

Segma Operator Offshore company

Arab African International Securities Brokerage.

Mena Holding Company

Gadwaa Brokerage company.

Misr for Financial Securities

## **2. Insurance, Re-insurance, and Insurance Brokerage**

Arab for Mutual Insurance

Suez Canal Company for Property Insurance.

Suez Canal Company for Life Insurance.

Wathak Takaful Insurance Company

Egyptian Mogamaa for Obligatory Insurance.

Watanyia for Insurance (Internal audit)

Insurance Fund for Arab Investment Bank

Insurance Fund for Abou Zabi Islamic Bank

Segma for Insurance Mediation

MedMark Health & LifeInsurance Company.

Misr for Services & Consultancy Co.

Smart for insurance brokerage.

On-line Medical Services

## **3. Hotels, Resorts, Floating Hotels, Touristic Companies, Restaurants & Other related activities**

Arab Company for Touristic and Hotels Investment (Ashty)

Pyramids Park Hotel

Le Meridian Hotel - Dahab

Palm Royal Resort

Swiss Inn Hotel – El Ariesh

Phiala Owner Company

Oberoi Floating Hotels (Fiala)

Oberoi Floating Hotels (Zahra)

Oriental for Hotel and Tourism.

Pyramids Touristic Company

Pyramids Garden Hotel Company

Kiriazi Touristic Resort Company

Marasy Company for Tourism

#### **4. Manufacturing, Mining, Petroleum Services Companies**

October Farma for Medicines  
Dakhalia for Sugar  
MCV for Automobile Manufacturing  
MCV for Commercial Activities  
MCV for Financial leasing  
Etico for Wood Manufacturing.  
Misr Gulf for Electrical Lifts and Stairs  
United Company for Botles  
Trigas for Trade and Gas Services  
Trigas for Petroleum Services  
Trigas for Industries  
6 October for Metal Manufacturing  
6 October for Lights Manufacturing  
Samanod Co. for Spinning & Textile  
Eastern Co.– Techno-Gas  
Quena for Paper manufacturing  
Eco Palp for Paper Manufacturing  
Kiriazy Company for Engineering Industries  
Kiriazy Electric Company  
Kiriazy Gaz Company  
Kiriazy Company for Refrigerators  
Saudi Egyptian Company for Industrial Investment  
International Pipe Company.  
MIS Salahia for Metal Industries  
Schindler Misr (Elevators Manufacturing).  
Samanoud Company for Textile.  
Misr Cosmetics – Amanda  
Sleep High Manufacturing Company.  
Sleep High for Mattress Manufacturing Company.  
Ecobac Manufacturing Company.  
Frank’s Petroleum Company  
Investment Petroleum Group  
Weather Ford International Company.  
Egyptian Company for Integrated Projects (Torgoman)  
Industrial Development Company  
Cairo for Industrial Development (Shq Taaban).  
Bata Brothers for Dairy Products

#### **5. Constructions Development and Investment in Real Estate**

National Company for Asset Management.  
Al Ektesadia Company for Housing and Development  
Ecobuilding Company for Construction.  
Mahmoudia for Construction Company.  
Housing and Construction Development Company  
Valio International  
Valio for Real Estate Development.  
Valio for Integrated Projects.



## **6. Agricultural, Land Reclamation, Fishing Resources, Poultry Production Companies**

Agro Luxor for Agricultural Investment  
El-Roda Co. for Agricultural Development  
Arab Poultry Breeders Company. (OMMAT)  
El Bar Poultry Breeders Company

## **7. Airlines, Marine & Inland Transportation**

Feeder for Marine Agencies  
Mitchell Junior Sun Company for Navigation  
Zenor for Marine  
Sharaf Logistics Egypt  
MCV for Goods Transportation  
MCV for Passengers Transportation  
MCV for Governorate Transportation  
PIL Holding Company  
PIL Logistics  
Pacific for Property  
Arab Union for Land Transportation "Super Jet".  
MGL Company

## **8. Telecommunication, IT, Software Programming companies**

Microtech – Mohey Gamal Eldeen  
F16 Apps. Co.  
Sawari Ventures Co.  
Flat 6 Labs Co.  
CIT Company  
VERICASH Co.  
Solitius Misr for Information Technology  
IT Fusion

## **9. Commercial, Marketing and Consulting & Engineering Services Companies**

### **Commercial Companies**

United Company for Trade (Nike and Springfield Tradenames)  
El Dawanee Group for Trade (Addidas Tradename)  
Nahdet Misr for Trade.  
Cairo for Engineering equipments (Mousa Abbas Helmi & Co)  
Arab African International Bank Universal for Services  
Dnow Egypt  
GP Strategies  
Post Office for Distribution  
Entrage  
Pharmacies Ahl Misr

## **10. Schools, Clubs, Educational Centers, and other Sporting Association**

EI-Khalifa EI-Maamoon Schools  
Al Gezira Schools  
Al Zahraa for Education (Sporting Services).  
Waha for Educational Services  
Kuwait Fund Office

## **11. Syndicates, Associations, Labor Union, Civil Union, Special Funds and Local & International Organizations**

Teachers Syndicate.

The Egyptian Association for Youth Houses

Association of Social Services for Employees in the Arab Investment Bank

Union Occupants of Katamya Heights Villas

Medical Professional for Investment.

## **Past Clients for audit and other Services**

Based on FRA and CBE requirements we left some of our pretigious clients and we hope to be able to provide our services to them in the future:

ABC bank

Arab Investment Bank

Arab African International Bank

United Bank of Egypt

Ahly United Bank

The Arab Investment Holding Company for Development.

Rawag Company for financial leasing of vehicles

Arab bank Mutual Fund – Cash Fund (L.E)

Misr Bank Mutual Fund – Islamic Shariaa

Egyptian Gulf Mutual Fund – Cash Fund (Theraa)

Arab Investment Bank Mutual Fund (Helal)

Misr Iran Mutual Fund 1 & 2

Ouda Bank Mutual Fund 1 & 2.

CIB Mutual Fund- Matwazen fund

Optima for Securities' Brokerage.

Correct line for securities Brokerage

Wathak Insurance Company (Internal Audit Outsourcing)

Arab Orient Takaful Insurance.

Maridive Company for Oil and Marine Services

Maritide Company for Oil Services

Maridive Offshore Projects Co

Siwa Tazery Resort

Sol Cyrene/Sharm Hotel.

Melia Sina/Sharm Hotels.

Tiran Resort.

EGO Misr for Tourism Development

Cyrene for Touristic Investments.

Cyrene for Development & Investments.

Etoil Tours company

Door Case for Tourism Investments

Gamima for Development and Touristic Investment

Gazalat Siwa for Development and Tourism Investment

EL-Gezira for Development and Touristic Investment

Fokah for Development and Touristic Investment

Atnoh for Development and Touristic Investment

Egyptian European Company for Tourism

The Cairo Company for Vehicle Manufacturing (Peugeot)

A. F. Automotive )Aboul Fotouh Daewoo Company).

March 12, 2024

ABICO  
Misr Company for Oil and Soap  
Naanayia Company for Trade and Manufacturing  
G.R.O for Mining Company.  
Hamada Mostafa Maghrabi and Co. (Star Nile for Petroleum Services)  
Younasis Shipping Co  
Medical Profession for Production and Marketing.  
Sharaf Logistics Egypt  
The Arab Company for Construction  
Pyramids for Real Estate Investment (under liquidation)  
El Aqaba Co. For construction Development  
Valioso Contractors Company  
Tagamoat Investment Company for Real Estate Development.  
Al-Borg for Real Estate  
Egyptian-Kuwaiti Company for Development & Investment  
Sahara non for Agricultural Development and Land Reclamation  
El-Gharb El-Masry for Agricultural Development and Land Reclamation  
El-Kawthar for Food Development and Land Reclamation  
Mitchell Junior Masr  
Zenour Shipping Company  
Microtech for Knowledge and Systems Services  
Modern Management Technology  
Careraiz Software Co.  
Obaji Medical Center  
Advanced Medical Projects Company  
El Gezira Sporting Club  
Egyptian Shooting Club  
Heliopolis Sporting Club  
The Egyptian Company for Rowing  
The National Finance Fund for Youth and Sports  
Employees Sporting Association – Sales Tax Authority  
Heavy Weight Sporting Federations.  
The Support Association for employees at the Ministry of Youth and their Families  
Scientific Professions Syndicate  
Lawyers Syndicate  
Upper Egypt Rural Development Project (Qena-Assuit)  
Prince Talal Private Institution  
The Egyptian Asian Associations for Businessmen.  
MOBIDIV Co.  
Obaji Shop  
Skin Fitness Import & Export Co.  
Eco-Teck Co.  
Delta Company for Trade & Pharoas Enterprises.

## **Consultancies & Management Advisory Services**

### **Due Diligence and Valuation Studies for the Following Companies:**

- (2022) Due diligence for a 4-star hotel in Sharm al sheikh (NBK engagement)**
- (2021) Review valuation study of Kuwait National Bank for delisting from Stock market**
- (2021) Valuation study for the merger of Kiriazi Gaz & Kiriazi Electric**
- (2020) Due Diligence for Pure Life for Filters Manufacturing comparing between Sharholders' transferred amounts for capital with recorded amounts.**
- (2020) Valuation study for Zaharaa for Education (Sporting Services).**
- (2019) Valuation study for Viva Madinat Nasr Al Akaad**
- (2019) Valuation study for the Egyptian Company for Touristic and Entertainment Projects (Tulip)**
- (2019) Valuation study for Perla Carbon Egypt company (Previously Alexandria Company for Black Carbon)**
- (2019) Valuation study for National Company for Investment and Development (Nerco)**
- (2019) Review of the valuation study for the stock of Maridive for Oil and Marine Services as well as the feasibility study for the company's future projects.**
- (2019) Feasibility study for the establishment of the project for Abad Al shams Oil Extraction Al Salhaia Company for Investment.**
- (2018) Updating valuation study of the fair value for Suez Canal Co for Commercial And agricultural development.**
- (2018) Review of the valuation study of El Babteen for Communication and Energy Saudi arabia and Egypt**
- (2018) Due diligence study for Hamdy El Said Hospital Zakazik**
- (2018) Valuation study of assets and liabilities of Viva Medinat nasr (Viva Aquad Hosp).**
- (2018) Valuation study of the fair value for International Pipe Company.**
- (2018) Valuation Study for Watania Company for Seeds manufacturing and Agricultural Products.**
- (2018) Valuation study for International Company for Financial Lease (Encolis).**
- (2018) Valuation study for Master Line for Touristic Projects**
- (2018) Valuation study for Aldaw Hayates for real state development**
  
- (2018) Valuation study for Medical Company for Investment and Medical Company for production and Marketing.**
- (2018) Valuation study for Misr for Athelene Manufacturing Company.**
- (2018) Valuation study for National Company for Seeds.**
- (2017) Due Diligence study for United Group for Trade & Engineering "UTig" (Misr Bank)**
- (2017) Valuation study assets and liabilities of Extracote for Alomonium**
- (2017) Valuation study for Motahdoun Farma for Medicine and other medical equipment**
- (2017) Valuation study for Canal Swiss for Agricultural and Commercial Development**
- (2017) Valuation Study for International Company for Finance Leasing "Incolis"**
- (2017) Valuation study for Ismailai for Tourism**
- (2017) Valuation study for Flora – Al Ahram for Paper**
- (2017) Valuation Study for ViVa Medinat Nasr (Al Akhad Hospital)**
- (2017) Due Diligence study for Al Gezira International Mansoura (Salab Hospital).**

- (2017) **Due Diligence study of the financial statements of ElBatriak and Mathadoun Hospital**
- (2017) **Due diligence study for United Doctors for Medical Services (Gezira Hospital)**
- (2016) **Valuation of Assets & Liabilities of Extrucoat for Aluminum Extrusion**
- (2016) **Valuation study for United Trade and Engineering Group Co to determine the fair value of the company (UTEK)**
- (2016) **Valuation study of the Engineering Design & Irrigation Projects Consulting office – EDIPCO**
- (2015) **Financial Due Diligence for the International Union for Integrated Food Industries “Lazah”**
- (2015) **Valuation Study of assets and liabilities for Misr Cold Center and Storage Co. to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Misr Abu Dhabi property Development Co. to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Egyptian Life Takaful Company to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Egyptian Takaful Co. Property & Liability to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for National Seed Co. to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Iskan for Insurance Co. to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for NAVISAT Middle East & Africa for Satellite Management to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities Misr El-Mehalla for Spinning Co. (Cotton & Textile Industries Holding Co.) to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for The Egyptian Company for Pressing Cotton (Cotton & Textile Industries Holding Co.) determine fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Egypt Co. for Ginning Cotton (Cotton & Textile Industries Holding Co.) to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for El-Wadi Co. for Trading & Ginning Cotton (Cotton & Textile Industries Holding Co.) to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for El-Delta Co. for Trading & Ginning Cotton (Cotton/Textile Industries Holding Co.) to determine fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Upper Egypt for Spinning Co. (Cotton & Textile Industries Holding Co.) to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Misr for Manufacturing Spinning Equipments Co. (Cotton & Textile Industries Holding Co.) to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Minatex for Spining Co. (Cotton & Textile Industries Holding Co.) to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Moukhtar Ibrahim (Subsidiary of Holding Co. for Construction & Development) to determine fair value per share.**

- (2015) **Valuation Study of assets and liabilities for El-Nasr Co. for Housing & Development (Subsidiary of Holding Co. for Construction & Development)** to determine the fair value per share.
- (2015) **Valuation Study of assets and liabilities for El-Maadi Co. for Development & Construction Co. (Subsidiary of Holding Co. for Construction & Development)** to determine the fair value per share.
- (2015) **Valuation Study of assets and liabilities for The Egyptian Co. for shoes “BATA” (Subsidiary of Chemical Holding Co.)** to determine fair value per share.
- (2015) **Valuation Study of assets and liabilities for Spring & Transport Manufacturing Needs Co. (Subsidiary-Chemical Holding Co.)** to determine fair value per share.
- (2015) **Valuation Study of assets and liabilities for Tractors & Engineering Co. (Subsidiary of Chemical Holding Co.)** to determine the fair value per share.
- (2015) **Valuation Study of assets and liabilities for Suez Canal Co. for Trade and Agriculture Development** to determine the fair value per share
- (2015) **Financial Due Diligence for Suez Canal Co. for Trade and Agriculture Development**
- (2015) **Financial Due Diligence for Pyramids Co. for Tourism & Pyramids Gardens Hotels Co. (Subsidiary of Arab Investment Holding Co.)**
- (2015) **Financial Due Diligence for Suez Canal Co. for Egyptian Transport & Commercial Services Co. “Egytrans”**
- (2015) **Financial Due Diligence for The African Co. for Renewable Energy Development and the Egyptian Company for Wind Energy Development (Enel Green Power Group)**
- (2014) **Valuation Study of assets and liabilities for Misr Cold Center and Storage Co.** to determine the fair value per share.
- (2014) **Valuation study of assets and liabilities for Rowad Tourism Co.** to determine the fair value per share.
- (2014) **Valuation study of assets and liabilities for Egyptian Renaissance Cinema Co.** and determine the fair value per share.
- (2014) **Valuation study of assets and liabilities for Egyptian Company for Food ([BISCOMISR](#))** and determine the fair value per share.
- (2014) **Valuation study of assets and liabilities for Citadel Capital Transportation Opportunities II LTD** and determine the fair value per share.
- (2014) **Valuation study of assets and liabilities for Citadel Capital Co.** and determine the fair value per share.
- (2013) **Valuation study of the assets and liabilities of El Waset company for Marketing and advertising.** This company has total assets equal to L.E 120 million with owners’ equity equal to L.E 112 million
- (2013) **Valuation study of the assets and liabilities of Cairo Company for Engineering Equipment for the purpose of changing the company’s legal status.** This company has total assets equal to L.E 15 million with owners’ equity equal to L.E 7 million

- (2012) **Valuation study of the assets and liabilities of Cyrene Company for Tourism Investments to determine the fair value per share.** This company has a paid in capital of L.E 300 million, total assets of L.E 505 million and owners' equity of L.E 311 million.
- (2012) **Valuation study of the assets and liabilities of Cyrene Company for Development & Investments to determine the fair value per share.** This company has a paid in capital of L.E 70 million, total assets of L.E 299 million and owners' equity of L.E 81 million.
- (2012) **Valuation study of assets and liabilities of Nenaeya Company Group for Manufacturing and Trading to determine the fair value per share.** This company has a paid in capital of L.E 2 million, total assets of L.E 34 million and owners' equity of L.E 43 million.
- (2011/2012) **Valuation study of assets and liabilities of Societè Egyptienne D'Entreprises (Mokhtar Ibrahim) to determine the fair value per share.** This company has a paid in capital of L.E 60 million, total assets of L.E 3, 9 billion and owners' equity of L.E 427 million.
- (2012) **Valuation study of the assets and liabilities of Cairo Company for Engineering Equipment for the purpose of changing the company's legal status.** This company has a paid in capital of L.E 2 million, total assets of L.E 7 million and owners' equity of L.E 3, 9 million.
- (2012) **Due diligence report of Infinity Limited Company.** The report was prepared for the assessment of the actual company's results and financial statements aiming at preparing the company for future IPO.
- (2011, 2010 & 2007) **Valuation report of the assets and liabilities of Cyrene for Tourism Investments Co.** This company has a paid in capital of L.E 300,000,000 and total assets of L.E 440,468,904.
- (2011, 2009, 2008, 2007 and 2006) **Valuation report of the assets of El Waseett for Advertising and Marketing.** This company has one of the most widely distributed advertising magazine and newspapers and has a paid in capital of L.E 6,000,000 and total assets of L.E 51,742,237
- (2010) **Valuation Report of the assets and liabilities of Orascom Co. for Hotels & Development.** Orascom Co for Hotels & Development was a top listed company on the Egyptian Exchange with paid in capital of L. E1,109,811,620 and total assets of L.E 8,858,767,589.
- (2010 & 2007) **Valuation report of the assets and liabilities of Sharm Hotels Co.** This company has a paid in capital of L.E 50,000,000 and total assets of L.E 91,949,446
- (2010 & 2007) **Valuation report of assets and liabilities of Sharm for Tourism and Diving Co.** This company has a paid in capital of L.E 168,000,000 and total assets of L.E 350,330,092
- (2010 & 2007) **Valuation report of assets and liabilities of Sharm for Tourism Projects Co.** This company has a paid in capital of L.E 150,500,000 and total assets of L.E 360,882,549
- (2010 & 2006) **Valuation report of assets and liabilities of Tirana for Tourism Investment Co.** This company has a paid in capital of L.E 300,000,000 and total assets of L.E 534,258,681

- (2010) **Valuation report of assets and liabilities of AK for Real Estate Development Co.** This company has a paid in capital of L.E 280,000,000 and total assets of L.E 750,137,340
- (2010) **Legal restructuring & Valuation study of assets and liabilities of El-Maadi Co. for Food Services.** This report analyzed the financial and administrative structure of the company and provided recommendations for the improvement of its capital structure and proposed factors for its future growth.
- (2009) **Valuation report of the assets of Egyptian Company for Manufacturing Electrical Insulators.** This company has a paid in capital of L.E 52,500,000 and total assets of L.E 118,478,138
- (2009) **Valuation report of the assets of Gama Company for Trading and Construction.** The report was provided to the company based on the request of the management. This company has a paid in capital of L.E 1,250,000 and total assets of L.E 31,135,751
- (2009) **Valuation report of the assets of Pipes Manufacturing and other Plastic Products Company.** This company has a paid in capital of L.E 62,049,900 and total assets of L.E 101,325,832
- (2009) **Valuation report of the assets for Zaharaa El Maadi Company for Investment and Development.** This company has a paid in capital of L.E 50,000,000 and total assets of L.E 645,708,583
- (2009) **Valuation report of the assets for El Maadi Company for Food services.** This company has a paid in capital of L.E 3,000,000 and total assets of L.E 4,852,220
- (2008) **Valuation report of Arab Investments of Urbanization (AIFU).** This company has a paid in capital of L.E 16,344,123 and total assets of L.E 149,125,707
- (2008) **Valuation report of Assets and Operating working capital of a hotel owned by Media Production City Co.**
- (2007) **Economic and Financial Study about Growth in Sales Quantities of Siag Company.**
- (2007) **Due diligence report of Nasedko Company.** The report was prepared for the assessment of the actual company's results and financial statements aiming at transferring the company into a joint stock company.
- (2007) **Due diligence report of International Company for Marketing.** The report was prepared for the assessment of the actual company's results and financial statements aiming at transferring the company into a joint stock company.
- (2007) **Due diligence report Nerhado Company.** The report was prepared for the assessment of the actual company's results and financial statements aiming at transferring the company into a joint stock company.
- (2007) **Due diligence Siag Company.** The report was prepared for the assessment of the actual company's results and financial statements aiming at helping the company to merge with a sister company.
- (2007) **Due diligence Delta Company.** The report was prepared for the assessment of the actual company's results and financial statements aiming at transferring the company into a joint stock company.
- (2007) **Valuation report of Al. Raof Hotels International Group (4 hotels valuation).** This company has a paid in capital of L. E100,000,000 and total assets of L.E 261,827,659



- (2007 & 2005) **Valuation report of Quena for Paper Manufacturing Company.** This company has a paid in capital of L.E 550,000,000 and total assets of L.E 1,750,063,016
- (2006) **Valuation report of Yeast and Starch Manufacturing Company.** This company has a paid in capital of L.E 34,500,000 and total assets of L.E 91,747,927
- (2006) **Valuation report of Salt and Soda Manufacturing Company.** This company has a paid in capital of L.E 150,000,000 and total assets of L.E 205,425,237
- (2006) **Valuation report of Sugar and Related Industrial Manufacturing.** This company has a paid in capital of L.E 1,205,500,000 and total assets of L.E 4,488,842,281
- (2006) **Valuation report of Nesco International Hotels Company (4 Hotels).** This company has a paid in capital of L.E 150,000,000 and total assets of L.E 4,006,033,881
- (2006) **Valuation report of Alfa for Leather Manufacturing and Trading.** The report was provided to the company based on the request of the board of directors. This company has a paid in capital of L.E 500,000 and total assets of L.E 269,145.
- (2006) **Valuation report of Delta International Bank.** The bank has a paid in capital of L.E 500,000,000 and total assets of L.E 4,346,600,000.
- (2006, 1995 and 1992) **Valuation report of Delta for Sugar Manufacturing.** This company has a paid in capital of L.E 314,317,500 and total assets of L.E 916,909,001
- (2002) **Valuation report of Gamal Trust Bank.**
- (1999) **Valuation report of The United Bank of Egypt.**
- (1999) **Valuation report of Modern Printing Company.**
- (1999) **Valuation report of the Egyptian Company for Textile and Clothing “Wooltex.”** The report was provided to the company based on the request of the Capital Market Authority to determine the fair value of this company.
- (1998) **Valuation report of Yemen Airways Company.**
- (1998) **Valuation report of El-Yemda Airways Company.**
- (1998) **Valuation report of Nashodiet Company (Ministry of Economic decree).**
- (1997) **Valuation report of the United Company for Trade – Youvitas (Ministry of Economic decree).**
- (1997) **Valuation report of El-Narsh Food Preservation Company (Ministry of Economic decree).** This company has a paid in capital of L.E 250,000 and total assets of L.E 3,592,875
- (1997) **Valuation report of Misr for Electrical Industrial Corporation (Ministry of Economic decree).** This company has a paid in capital of L.E 300,000 and total assets of L.E 10,730,166
- (1997) **Valuation report of New Eyes Travel (Partnership Company).** This company has a paid in capital of L.E 1,000,000 and total assets of L.E 1,000,000.
- (1996) **Valuation report of El-Shams for Hotels and Tourism.** This company has a paid in capital of L.E 24,000,000 and total assets of L.E 31,084,704.
- (1996) **Valuation report of El- Nasr Company for Vehicles Manufacturing.**
- (1996) **Valuation report of Quatradic Meat Production Company.**

**Feasibility Studies for the Following Projects:**

- (2021) **Feasibility study for development and enhancement of appropriate Manufacturing process for Arab Company for medicines and Chemical**
- (2020) **Feasibility study for establishing a warehouse (6th October) for Mitchel Junior**
- (2020) **Feasibility study for the establishment of the International Boarding Sporting School of Oasis owned by Al Zahraa Educational Company.**

- (2020) Feasibility study for establishing Oasis Athletic International School in New Administrative Capital.**
- (2019) Feasibility study for the leasing of Pyramids Park Hotel owned by Pyramids Company for Tourism**
- (2019) Feasibility study for the establishment of a school at the new Administrative Capital for Baron Company for Educational Services.**
- (2018) Feasibility study to establish a factory quick analysis for malady, infections and Drugs.**
- (2018) Feasibility to establish a complete project in New administrative capital 70 Faden for the Egyptian Saudi Company for Constructions.**
- (2017) Feasibility study for Misr for Tourism Company projects in Magawish Village.**
- (2016) Feasibility study for the Business Incubator establishment within “New Life Project between “Drosos Foundation” & “Children of Female Prisoners Association”.**
- (2015) Economic feasibility study for Maridive & Oil Services Co.**
- (2014) Economic feasibility study for developing Shepherd Hotel owned by The Egyptian General Co. for Tourism and Hotels ([EGOTH](#))**
- (2011) A comparative Feasibility Study for the Implementation of Usufruct of Tahrir Square or the continuation of the project by the Holding Company for Tourism Hotels and Cinemas**
- (2010) Business Plan for El-Maadi Co. for Import & Export.**
- (2010) Feasibility study of establishing an educational compound in El- Tagamo El-khames affiliated to Rawabi Jeddah Co. for Educational Services. The study analyzed the Marketing and financial criteria associated with the establishment of the above project showing financial indicators for cash flows to be realized from operations, the rate of return, payback measures and the internal rate of return.**
- (2009) Feasibility study for Date Palm tissue Culture El Nakeel project for Sekem Co.**
- (2009) Feasibility study for Tiba Gardens Project in 6th of October city affiliated with El Mahmoudia Company for Construction and Real Estate Investment.**
- (2009) Feasibility study for establishing specialized company for managing, operating, and maintaining Irrigation Utilities in Alsalam River affiliated with ICAT.**
- (2009) Preliminary Feasibility study for Ready Made Cement Production Project in Cairo and Alexandria for a Saudi Company.**
- (2008) Feasibility Study for evaluating the establishment of a new hotel consisting of 80 rooms instead of Winter Palace Hotel (owned by Egoth) which should be destroyed.**
- (2008) Feasibility Study for importing and marketing of Vileda products affiliated to El-Maadi Co. for Import & Export.**
- (2008) Feasibility Study for establishing a 4 Star hotel in Marsa Alam affiliated to Sefora Co. for Tourism Development and Investments**
- (2007) Feasibility Study for Grape Farm project affiliated to Agro Luxor for grading agricultural crops.**
- (2007) Economic and Feasibility study for the re-development of Kataraket Palace and its related service extensions in Luxor City.**
- (2006) Syfora Agricultural Project Feasibility study.**
- (2006) Feasibility Study for establishing a 5-star hotel in Sharm El-Sheikh affiliated to NESCO Misr for Tourism Investment**
- (2006) Feasibility Study for Cairo Center for Curing Autism.**

- (2006) Feasibility Study of the Light and Sound Project in Hurghada.**
- (2006) Feasibility Study for establishing a 5 stars' hotel in Elephantine Island affiliated to Egoth Co.**
- (2004) Government Project of 400 thousand acres of Land Reclamation in Sinai.**
- (2002) Feasibility study of the Swiss Hotel School/Academy in Hurghada.**
- (2002) Feasibility Study of the Touristic Bus Project for the National Fund of Youth and Sports.**
- (2001) Feasibility study of the Factory for Kamira Products.**
- (1995) Feasibility Study Galal Touristic Village.**
- (1999) Feasibility Study of Alf Liala We Liala Touristic Village (Three stars' village-El-Beach Batros Hotel Group).**
- (1998) Feasibility study of Open Zoo Project.**
- (1998) Feasibility Study for the New American University in Cairo and Alexandria.**

**Financial, Economic, Legal and Banking Studies:**

- (2021) Financial report for the court of law related to dispute between pyramids. Gardens Hotels and Pyramids for tourism companies and a bank**
- (2019) Report in the Arbitration Committee made from Arabia Company for Touristic and Hoteliary (Ashty).**
- (2019) An Accounting study report about the loans payable from the Hotels Gardens Company during the period from 2008-2019.**
- (2018) Business plan and valuation study for International Company for Pipes**
- (2017) Business Plan for OMatt for Poultry Group**
- (2017) Financial Res-structuring for International Company for Alomoniom**
- (2016) Preparing a study for determining the financial and accounting effects of the management of the Saudi Investor to Omar Effendi**
- (2016) Preparation of the Financial Study to determine the losses endured by El-Masreya Co for Touristic Development during the construction of a park and fun valley in Zaqaziq.**
- (2013) Study of losses sustained by Masria for Tourists Development in establishing its recreational project in Sharkia.**
- (2012-2013) Study for the increase of Sohag National for Food Manufacturing. The report was prepared for assisting the company to increase its listed capital.**
- (2009) Legal restructuring of El Maadi Company for Food Services.**
- (2009) Legal restructuring of Gama Company for Trading and Construction.**
- (2009) Financial Restructuring of Seren Group for Tourism Investment – a business plan.**
- (2005) Financial study for the Arbitration between The Egyptian General Company for Tourists, Hotels and Cinemas and Helnan Management Hotels.**
- (2002) Financial study of the Bank Debts of El-Ektesadia Company for Industrial Development to Cairo Bank.**
- (2000) Financial study of the Bank Debts of Ahmonsito International Company to Cairo Bank.**
- (2000) Financial study for the Arbitration No 152 between the Egyptian General Company for Tourists, Hotels and Cinemas and Sheraton Overseas Limited.**
- (1999) Financial study of the Star Company for Textile Manufacturing.**

**Restructuring, Design of Financial, Information Systems, Costing, Reporting and Budgeting Systems:**

- (2020) Prepare a complete organizational structure and charts, documentary flowcharts, Job description, Manuals, Chart of accounts, for Misr Cosmetics (Amanda).
- (2019) Prepare a complete documentary flowchart for the Superjet Acquisition and Inventory activities to remedy internal control deficiencies.
- (2018) Preparation of Organization Chart, Documentary Flowcharts and Manuals for Heliopolis Sporting Club.
- (2018) Preparation of organization Chart, Documentary Flowcharts and Manuals for Nahdat Misr Group composed of 7 companies.
- (2018) Preparation of Organization Chart, manuals, and Documentary Flowchart for Misr for Cosmetics.
- (2017) Prepare Organization Chart, Documentary flowcharts Egyptian Rowing Club.
- (2016) Preparation of Organization Chart, Documentary Flowcharts and Job description for Maridive for Marine Services Group.
- (2016) Preparation of Organization Chart and Documentary Flowcharts for Republican People's Party.
- (2016) Preparation of Financial and Administrative Manuals for Sara El-Bata Co
- (2016) The Restructuring Study of Al-Dawlia 21 for producing Aluminum Group
- (2016) Preparation of Organization Chart and Chart of Accounts for Fricool Co. for Refrigeration Industries & Fricool Co. for Engineering Industries
- (2015) Preparation of Organization Chart, Documentary Flowcharts, Chart of Accounts, Job Descriptions and Administrative and Financial Manuals for ATCO Pharma Co. for Medical Industries & Abu El-Naga for Trading Co.
- (2015) Diagnostic Study for ATCO Pharma Co. Medical Industries & Naga Trading
- (2014) Diagnostic Study for the Managerial and Financial position for Egyptian Aluminum Products CO. (ALUMISR).
- (2014) Design of Organizational Structure for Financial Management department in Misr El-Kheir Foundation.
- (2014) Study for determining the job descriptions of the Chairman and members of the Board of Directors in El Watania Group for Awqaf Investments - El Mahmoudia
- (2013) Design of the financial Restructuring of Almahmoudia General Co. for Constructing & Investments including its subsidiaries with a complete business plan for the operations of the parent and subsidiaries.
- (2013) Design of complete job description for National group of Al Awkaf Investments management levels including chair, CEO, CFO, and investments manager in addition to job description of similar position for its 5 subsidiary companies.
- (2013) Study investigating the weaknesses in the financial system of Misr Al Khair Association and design of the financial department organization chart, job description and documentary flowchart with supporting documentation for the association financial procedures.

- (2012) **Design a Not-for-Profit Audit Committee Manual.** Gezira Sporting Club.
- (2010) **Design of the financial and administrative system for El-Mahmoudeya General Co. for Constructing & Investments including organizational charts.**
- (2010) **Design of the financial and administrative system for Egyptian International Shipping Group** including organizational charts, documentary flowcharts and financial manual.
- (2010) **Design of Internal Audit Manual for Optima for Securities Brokerage.**
- (2009) **Design of Organization Chart, Job descriptions, Manuals and Documentary Flowcharts for Egyptian International Shipping Company.**
- (2009) **Design of Organization Chart, Job descriptions, Manuals and Documentary Flowcharts for Egyptian International Company for Shipping Agency.**
- (2009) **Design of organization Structure, Job descriptions and Documentary flowcharts for El Mahmoudia Company for Construction and Real Estate Investment.**
- (2009) **Design of Organization Chart and Job descriptions for El Motahada for Trading and Consultants.**
- (2009) **Design of Organizations Chart, Job descriptions and Documentary Flowchart for El Borak Holding Company.**
- (2009) **Budget Study for El-Maadi Company for Import & Export.**
- (2008) **Design of Financial /Administrative Manual for Fishing International Company.**
- (2007) **Design of financial/Administrative information system for Egyptian Shooting Club.**
- (2007) **Design of Financial/Administrative information system for Arab Contractors Club.**
- (2004) **Design of financial and administrative Information System for the National Finance Fund for Youth and Sports.**
- (2004) **Design of Financial and Administrative System for Mitchell Junior for Navigation Company.**
- (2004) **Design of Procedures for the transfer of the Company's Manual Accounting System into Computerized System for Mitchell Junior for Navigation Company.**
- (2003) **Design of an Organization Chart and Departments Job Descriptions for Zamalek Sporting Club.**
- (2002) **Design of Financial and Administrative Information System for Younasis Co.**
- (2002) **Design of Financial and Administrative System of Oasis School.**
- (2002) **A Critical Study of the Costing and Pricing System of Sakr Factory** according to the request of the Arab Organization for Industrialization.
- (2001) **Design of Financial and Administrative System of the Egyptian Tennis Federation.**
- (2001) **Design of Financial and Administrative System of Microtech Company.**
- (2000) **Design of Financial and Administrative Information System of Arab Organization for Human Rights** and Supervising the Transfer of the Company's Manual Accounting System into Computerized Accounting System.
- (1999) **Design of Financial and Administrative Information System of Ahmonsito International American Company.**
- (1999) **Design of Organization Chart and Job Descriptions for El-Sharkia Company for Drilling.**

- (1999) **Design of Financial and Administrative System of Cairo for Construction and Housing Corporation** including a Chart of Accounts according to the Egyptian Accounting standards, Operational Manuals, Chart of Costing Centers, Budgeting System and Reports for Follow Up.
- (1998) **Design of Financial and Administrative Information System for Aghadelli Corporation** including Preparation of Manuals of Operations.
- (1998) **Design of Financial and Administrative Information System of Teknogas Corporation** (Warehousing System, Operational and Production systems).
- (1998) **Design of Financial and Administrative Information System of Scientific Professions Syndicate** including Chart of Accounts, Documentary Flowcharts and Accounting Records.
- (1998) **Design of Financial and Administrative Information System for International Rehabilitation Centre.**
- (1997) **Design of Financial and Administrative Information System for Raa Industrial Corporation.**
- (1996) **Design of the Chart of Accounts and Documentary Flowcharts of Quena Company for Newspapers Printing.**
- (1996) **Design of Organizational Structure for Shipy Food Industrial Corporation.**
- (1996) **Design of Financial and Administrative Information System of Toyota Egypt for Vehicles Manufacturing Corporation.**
- (1996) **Design of Salary Scale for Toyota Egypt for Vehicles Manufacturing Corporation** including Documentary Flowcharts, Job Descriptions, Manuals, etc.
- (1994) **Design of Financial and Administrative System of Dar Saad El Sabah Company for Printing and Distribution.**
- (1993) **Design of Financial and Administrative System of the Egyptian Society for Human Rights.**
- (1993) **Design of Financial and Administrative Information System of Modern Printing Company.**

**Corporate Governance and Money laundering Reports**

- (2018-Present) **Corporate Governance Report for Kuwait National Bank**
- (2018-Present) **Corporate Governance report for the Egyptian Saudi Investment Company.**
- (2018-Present) **Corporate Governance report for Ahly for Financial Investments**
- (2021-Present) **Corporate Governance report for October Farma Co (Listed company)**
- (2020-Present) **Money Laundering report for Ahly for Financial Investments**
- (2020-Present) **Money Laundering Report for Kanat Suez Insurance Company**
- (2020-Present) **Money Laundering Report for Kant Suez Company for life Insurance**
- (2017-2021) **Corporate governance report for Maridive for Oil and Marine Services**
- (2020) **Corporate governance report for AAIB for Marketable Securities**
- (2020) **Corporate governance report for AAIB for Mutual Funds Management.**
- (2020) **Corporate governance report for AAIB holding Company.**
- (2019-2020) **Corporate governance report for Al Ahly for Financial Investments**

**Banking Services:**

- (2017-Present) **ICAAP for Kuwait National Bank**
- (2017-2019) **ICAAP for Arab Investment Bank**
- (2017) **ICAAP for ABC Bank**

### **Internal Audit Outsourcing:**

- (2019-Present) Internal Audit Outsourcing** for Al Babtine Industrial Group  
(Egypt, UAE and KSA)
- (2022-Present) Internal Audit Outsourcing** for Eskan for Insurance
- (2021-Present) Internal Audit Outsourcing** for Watnia for Insurance.
- (2013- 2021) Internal Audit Outsourcing** for Misr for Cosmetics
- (2017- 2021) Internal Audit Outsourcing** for Beltone for Investment
- (2019-2020) Internal Audit Outsourcing International Company for Management Services.**
- (2019) Internal Audit Report for ABC Bank**
- (2012-2016) Internal Audit Outsourcing** for Wethaq Takaful Insurance Company.
- (2010 - 2011) Internal Audit outsourcing** for Abo Co. and Blue Star Co.
- (2010) Internal Audit Outsourcing** for El-Maadi Co. for food Services
- (2009 & 2010) Internal Audit Outsourcing** of Microtech Company for IT.
- (2009) Internal Audit Outsourcing** for Safir Hotel Group.
- (1999-2007) Internal Audit Outsourcing** for Agadeli for Cloth Manufacturing.
- (1999-2007) Internal Audit Outsourcing** of El Aktesadia Company for Textile.
- (1999-2007) Internal Audit Outsourcing** of Ahmonsito Company for Textile.

### **Accounting Services**

- (2017-Present) Accounting and Compilation Services for SIS for information Systems.**
- (2019-Present) Accounting and Compilation Services for Solitius Egypt**
- (2016-2020) Financial Reports** for Technomar Company – ENI Egypt.
- (2015-2016) Financial Reports** for EGP companies in Egypt
- (2012-2013) Financial Reports** for IRIS international Company (Egypt Branch).
- (2012-2013) Financial Reports** for Pharoas Enterprises Company.
- (2012-2013) Financial Reports** for Asean Egypt Business Association.
- (2009) Financial Reports** for Egypt American Company for Medical Appliances.