

Curriculum Vita

Khaled I H Samaha, *PhD, MSc, CPA_{FRA}, FESAA, ASA*

Professor (Tenure)

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Google Scholar : https://scholar.google.com/citations?user=ld_mJN0AAAAJ&hl=en

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1- Education

PhD Awarded 18 July 2005, *Manchester Business School* (MBS), Alliance University of Manchester – UK.
Major: Accounting
Minor: International Accounting
Thesis: “International Accounting Standards in an Emerging Capital Market: A Study of Compliance and Factors Explaining Compliance in Listed Egyptian Companies”

MSc Awarded 15 December 1999 with distinction, *Birmingham Business School*, University of Birmingham – UK.
Major: Accounting & Finance
Minor: Cost Accounting
Thesis: “Measuring and Reporting the Cost of Quality using an Activity based Costing (ABC) approach”

BSc June 1994, Faculty of Commerce, Cairo University (Excellent with Honours).
Major: Accounting.

GCE June 1990, Cambridge General Certificate of Secondary Education – UK (5 A).

2- Academic Work Experience

July 2017- Present	Full Professor (tenure) Accounting Department, School of Business The American University in Cairo (AUC) Cairo, Egypt
July 2022 - Present	Course Coordinator ACCT 2001 multi-sections- Department of Accounting, School of Business The American University in Cairo (AUC) Cairo, Egypt
July 2016- July 2019	Department Chair Accounting Department, School of Business The American University in Cairo (AUC) Cairo, Egypt
Nov 2020 - Present	Chair Recruiting Committee - Department of Accounting, School of Business The American University in Cairo (AUC) Cairo, Egypt
Fall 2014 - 2018	Chair Research and grants committee – Council of the School of Business (CSB) – School of Business The American University in Cairo (AUC) Cairo, Egypt
Feb 2015 - June 2015	Director of RANITP - Microsoft The Regional Academic Network on IT Policies - School of Business The American University in Cairo (AUC) and Microsoft Cairo, Egypt
Fall 2014 - August 2016	Chair Research Committee – DRC- Department of Accounting, School of Business The American University in Cairo (AUC) Cairo, Egypt

Spring 2013 - Fall 2014	Chair Grant Evaluation Committee - Department of Accounting, School of Business The American University in Cairo (AUC) Cairo, Egypt
June 2012 - Sept. 2015	Course Coordinator ACCT 2001 multi-sections- Department of Accounting, School of Business The American University in Cairo (AUC) Cairo, Egypt
Sept. 2012- Present	Full Time Associate Professor (Tenure) Accounting Department, School of Business The American University in Cairo (AUC) Cairo, Egypt
Sept. 2008– Sept. 2012	Full Time Assistant Professor Accounting Department, School of Business The American University in Cairo (AUC) Cairo, Egypt
2005-2008	Lecturer The Accounting Department. Faculty of Commerce, Cairo University, Egypt.
2005-2008	Instructor Akhbar El-Youm Academy Cairo, Egypt
2001-2005	Teaching Assistant Manchester Business School University of Manchester, UK
1999-2001	Teaching Assistant The Accounting Department. Faculty of Commerce, Cairo University, Egypt.
1998-1999	Teaching Assistant Birmingham Business School University of Birmingham, UK
1994-1998	Accounting Tutor The Accounting Department. Faculty of Commerce, Cairo University, Egypt.

3- Non-Academic Professional Work Experience

2025-Present	<i>Audit and Financial Consultant</i> Agence Francaise De Development (AFD)
2025-Present	<i>Audit and Financial Consultant</i> European Investment Bank (EIB)
2023-Present	<i>Audit and Financial Consultant</i> World Bank (WB)
2008-Present	<i>Audit and Financial Consultant</i> Ministry of Transport
2009-Present	<i>Audit and Financial Consultant</i> Ministry of Transport and the Italian government represented by Ferroivie Stato S.p.A. (FS Holding) as part of auditing the funds contributed by the Italian government to restructure the Egyptian National Railway services
2008 - 2009	<i>Instructor/Trainer</i> Egyptian Society for Accountants and Auditors Cairo, Egypt
2005-Present	<i>Audit Partner</i> Nabil and Samaha & Co. Tax – Audit – Consultancy Members of the Egyptian Financial Regulatory Authority (FRA) Members of the Egyptian Society for Accountants and Auditors (ESAA)
1999-2001	Senior Auditor Ibrahim Hamdy Samaha and Co. Accountants – Auditors – Consultants Members of the Egyptian Capital Market Authority Members of the International Fiscal Association – Amsterdam – Netherlands
1994-1998	Junior Auditor Ibrahim Hamdy Samaha and Co. Accountants – Auditors – Consultants Members of the Egyptian Capital Market Authority Members of the International Fiscal Association – Amsterdam - Netherlands

4- Courses Taught

Cairo University

Ph.D. Level

- Contemporary Issues in Financial Reporting
- Research Methodology

M.Sc. Level

- International Accounting

Diploma

- Contemporary Issues in Financial Reporting

Undergraduate

- Financial Accounting
- Intermediate Accounting
- Cost Accounting
- Auditing

University of Manchester – Manchester Business School

Undergraduate

- Financial Accounting
- Cost Accounting

The American University in Cairo

Undergraduate

- ACCT 2001 - Introduction to Financial Accounting (new system)
- ACCT 3001 – Intermediate Accounting I (new system)
- ACCT 3002 – Intermediate Accounting II (new system)
- ACCT 3004 - Cost Accounting (new system)
- ACCT 4003 – Contemporary Issues in Financial Reporting (new system)
- ACCT 405 - International Accounting (Old system)
- ACCT 406 - Cost Accounting (Old system)

5- Research Interest

- Harmonization of Accounting Standards.
- Compliance with International Financial Reporting Standards (IFRS).
- Accounting in Developing Countries.
- International Accounting Education.
- Disclosure and Positive Accounting Theory.
- Financial Reporting on the Internet.
- The use of Analytical procedures in Auditing.
- Corporate Governance and Financial Reporting.
- Information Systems in SMEs.
- Corporate Social Responsibility disclosures
- Narrative reporting
- Internal Control Quality and External Audit Delays in developing countries
- Disclosure and Cost of Equity capital in developing countries
- Positive Accounting Theory and compliance with IASs/IFRSs
- Meta analysis and voluntary disclosure
- Voluntary Disclosure via Social Media.
- Internal Control Quality and Cost of Equity Capital in developing countries
- Audit Committee Activity

6- Intellectual Contributions: Research, Publications and Citations

6–1 Refereed Journal Publications (Double Blind)

- Samaha, K. (2026). “Beyond Sarbanes-Oxley: Determinants of Internal Control Quality in a Civil Law Emerging Market”, *Corporate Ownership and Control*, Vol. 23, Issue 1, pp. 102-109, Virtus interpress, Print ISSN: 1727-9232. **(ABDC – B)**
<https://virtusinterpress.org/-2026-Issue-1-1027-.html>
- Khlif, H., Samaha, K., and Amara, I. (2021). “Internal Control Quality and Voluntary Disclosure: does CEO Duality matter?”, *Journal of Applied Accounting Research*, Vol. 22, Issue 2, pp. 286-306, Emerald Publishing, Print ISSN: 0967-5426. **(SJR – Q1)**
<https://www.emerald.com/insight/content/doi/10.1108/JAAR-06-2020-0114/full/html>
- Khlif, H., and Samaha, K. (2019). “Board Independence and Internal Control Quality in Egypt: does CEO Duality matter?”, *International Journal of Law & Management*, Vol. 61, Issue 2, pp. 345-358, Emerald Publishing, Print ISSN: 1754-243X. **(SJR – Q2)**
<https://www.emerald.com/insight/content/doi/10.1108/IJLMA-08-2017-0202/full/html>
- Khlif, H., Samaha, S., and Soliman, M. (2019). “Internal Control Quality, Voluntary Disclosure and Cost of Equity Capital: the case of an Unregulated Market”, *International Journal of Auditing*, Vol. 23, Issue 1, pp. 144-160, ISSN (Online): 1099-1123, Imprint: Wiley Blackwells–UK. **(SJR – Q1)**
<https://onlinelibrary.wiley.com/doi/full/10.1111/ijau.12151>

- Basuony, M., Mohamed, E. and Samaha, K. (2018). “Board Structure and Corporate Disclosure via Social Media: An Empirical Study in the UK”, *Online Information Review*, Vol. 42, Issue 5, pp. 595-614, Emerald Publishing, Print ISSN: 1468-4527. **(SJR – Q1)**
<https://www.emeraldinsight.com/doi/full/10.1108/OIR-01-2017-0013>

- Samaha, K., and Khlif, H. (2017). “Audit-related attributes, Regulatory Reforms and Timely Disclosure: Further Evidence from an Emerging Market”, *Journal of Financial Reporting and Accounting*, Vol. 15, Issue 2, pp. 158-179, Emerald, ISSN: 1985-2517. **(SJR – Q1)**
<http://www.emeraldinsight.com/doi/full/10.1108/JFRA-08-2015-0077>

- Samaha, K., and Khlif, H., Dahawy, K. (2016). “Compliance with IAS/IFRS and its Determinants: a Meta-Analysis”, *Journal of Accounting, Business and Management (JABM)*, Vol. 23, Issue 1, pp. 41-63, ISSN (Print): 0216-423X. **(SJR – Q3)**
<http://jabm.stie-mce.ac.id/?page=international&list=yes&volume=23&number=1&month=April&year=2016>

- Khlif, H. and Samaha, K. (2016). “Audit committee activity and internal control quality in Egypt: does external auditor’s size matter?”, *Managerial Auditing Journal (MAJ)*, Vol. 31, Issue 3, pp. 269-289, ISSN (Print): 0268-6902, Imprint: Emerald publishers – UK. **(SJR – Q1)**
<http://www.emeraldinsight.com/doi/full/10.1108/MAJ-08-2014-1084>

- Samaha, K., and Khlif, H. (2016). “Adoption of and Compliance with IFRS in Developing Countries: a Synthesis of Theories and Directions for future Research”, *Journal of Accounting in Emerging Economies (JAE)*, Vol. 6, Issue 1, pp. 33-49, Print ISSN: 2042-1168, Imprint: Emerald - UK. **(SJR – Q1)**
<http://www.emeraldinsight.com/doi/abs/10.1108/JAE-02-2013-0011>

- Samaha, K., Khlif, H. and Hussainey, K. (2015). “The impact of board and audit committee characteristics on voluntary disclosure: A meta-analysis”, *Journal of International Accounting, Auditing and Taxation (JIAAT)*, Vol. 24, Issue 1, pp. 13-28, ISSN: 1061-9518, Imprint: Elsevier - USA. **(SJR – Q2)**
<http://www.sciencedirect.com/science/article/pii/S106195181500004X>

- Khlif, H., Samaha, S. and Azzam, I. (2015). “Disclosure, Ownership Structure, Earnings Announcement Lag and Cost of Equity Capital in Emerging Markets: the case of the Egyptian Stock Exchange”, *Journal of Applied Accounting Research (JAAR)*, Vol. 16, Issue 1, pp. 28 - 57, Print ISSN: 0967-5426, Imprint: Emerald – UK. **(SJR – Q1)**
<http://www.emeraldinsight.com/doi/abs/10.1108/JAAR-06-2012-0046>

- Khlif, H., and Samaha, K. (2014). “Internal Control Quality, Egyptian Standards on Auditing and External Audit Delays: Evidence from the Egyptian Stock Exchange”, *International Journal of Auditing (IJA)*, Vol. 18, Issue 2, pp. 139-154, ISSN (Online): 1099-1123, Imprint: Wiley Blackwells– UK. **(SJR – Q1)**
<http://onlinelibrary.wiley.com/doi/10.1111/ijau.12018/abstract>

- Abd El-Meguid, A, Samaha, K., and Dahawy, K. (2014). “Preliminary Evidence on the Relationship between Corporate Governance Attributes and Audit Committee Functionality in

Egypt: Beyond Checking the Box”, *Corporate Governance: the International Journal of Business in Society (CG)*, Vol. 14, Issue 2, pp. 197-210, DOI: 10.1108/CG-01-2011-0004, Print ISSN: 1472-0701, Imprint: Emerald publishers – UK. **(SJR – Q1)**

<http://www.emeraldinsight.com/journals.htm?issn=1472-0701&volume=14&issue=2&articleid=17109741&show=html>

- Samaha, K., (2013). “Progressing Corporate Governance Disclosure in Egypt: Current Status and Action Plan”, *Corporate Ownership and Control*, Vol. 10, Issue 4 (Summer), pp: 9-20, ISSN - 1727-9232 (printed version), ISSN - 1810-0368 (CD version), ISSN - 1810-3057 (online version), Imprint: Virtus Interpress – Ukraine. **(SJR – Q1)**
http://www.virtusinterpress.org/IMG/pdf/COC_Volume_10_Issue_4_Summer_2013_contents.pdf
- Samaha, K., Dahawy, K., Hussainey, K and Stapleton, P. (2012). ‘The Extent of Corporate Governance Disclosure and Its Determinants in a Developing Market: The Case of Egypt’, *Advances in Accounting*, Vol. 28, Issue 1, pp: 168-178, doi:10.1016/j.adiac.2011.12.001, ISSN: 0882-6110, Imprint: Elsevier - USA. **(SJR – Q2)**
<http://www.sciencedirect.com/science/article/pii/S0882611011000666>
- Samaha, K., Dahawy, K., Abdel-Meguid, A., and Abdallah, S. (2012). “Propensity and Comprehensiveness of Corporate Internet Reporting in Egypt: Do Board Composition and Ownership Structure Matter?”, *International Journal of Accounting and Information Management (IJAIM)*, Vol. 20, Issue 2, pp: 142-170, Print ISSN: 1834-7649, Imprint: Emerald publishers – UK. **(SJR – Q1)**
<http://www.emeraldinsight.com/journals.htm?articleid=17031357>
- Samaha, K., and Abdallah, S. (2012), ‘Further Evidence on Web-Based Corporate Disclosures in Developed versus Developing Countries: A Comparative Analysis of Nature and Determinants in Egypt and the UK’, *International Journal of Disclosure and Governance (IJDG)*, Vol. 9, Issue 2, pp: 148-180, ISSN: 1741-3591 EISSN: 1746-6539, Imprint: Palgrave Macmillan – UK, Advance online publication, September 1, 2011; doi:10.1057/jdg.2011.17. **(SJR – Q2)**
<http://www.palgrave-journals.com/jdg/journal/v9/n2/abs/jdg201117a.html>
- Samaha, K. and Dahawy, K. (2011) “An Empirical Analysis of Corporate Governance Structures and Voluntary Corporate Disclosure in Volatile Capital Markets: the Egyptian Experience”, *International Journal of Accounting, Auditing and Performance Evaluation (IJAAPE)*, Special issue on "Financial reporting, Transparency, and Corporate Governance: Issues in volatile international markets", Vol. 7, Nos 1/2, pp: 61-93, ISSN (Online): 1740-8016, ISSN (Print): 1740-8008, DOI: 10.1504/IJAAPE.2011.037726, Imprint: Inderscience publishers – UK. **(SJR – Q4)**
<http://inderscience.metapress.com/content/4743773334714624/?p=485aea49cea84b9c9e3c0d0aec19b3ce&pi=2>
- Dahawy, K. and Samaha, K. (2010) “An Investigation of the Views and Perceptions of External Users of Corporate Annual Reports in Emerging Economies: the case of Egypt”, *International Journal of Accounting and Finance (IJAF)*, Vol. 2, No. 3/4, pp: 331–367, ISSN (Online): 1752-8232, ISSN (Print): 1752-8224, DOI: 10.1504/IJAF.2010.034402, Imprint: Inderscience publishers – UK. **(SJR – Q4)**

- Samaha, K. and Dahawy, K. (2010) “Factors Influencing Corporate Disclosure Transparency in the Active Share Trading Firms: An Explanatory Study”, *Research in Accounting in Emerging Economies*, Volume 10, Emerald Group Publishing Limited, pp.87-118, ISSN (Print): 1479-3563, DOI: 10.1108/S1479-3563(2010)0000010009, Emerald publishers – UK. **(SJR – Q1)**
- Samaha, K. and Hegazy, M. (2010) “An empirical investigation of the use of ISA 520 “analytical procedures” among Big 4 versus non-Big 4 audit firms in Egypt”, *Managerial Auditing Journal* (MAJ), Vol. 25, Issue 9, pp: 882 - 911, ISSN (Print): 0268-6902, DOI: 10.1108/02686901011080053, Imprint: Emerald publishers – UK. **(SJR – Q1)**
- Samaha, K. (2010) “Do Board Independence and Audit Committees Motivate Disclosure on Different Corporate Governance Information Categories in the Annual Reports in Developing Countries?” *International Research Journal of Finance and Economics (IRJFE)*, Issue 57, pp: 206-225, Print ISSN: 1450-2887, Imprint: EuroJournals publishers – UK. **(SJR – Q4)**
- Samaha, K. and Stapleton, P. (2009) “Firm specific determinants of the extent of compliance with International Accounting Standards in the Corporate annual reports of companies listed on the Egyptian Stock Exchange: A Positive Accounting Approach”, *Afro-Asian Journal of Finance and Accounting (AAJFA)*, Vol. 1, No. 3, pp: 266-294, ISSN (Online): 1751-6455, ISSN (Print): 1751-6447, DOI: 10.1504/AAJFA.2009.024302, Imprint: Inderscience publishers – UK. **(SJR – Q4)**
- Samaha, K., Dahawy, K, Stapleton, P., and Conover, T. (2009) “Progressing Egypt towards Convergence with IFRS: An Agenda for Future Research”, *Journal of Current Research in Global Business (JCRGB)*, Vol. 12, No. 18 (Fall), pp: 54-65, ISSN (Print): 1050-6292, Issued by the Library of Congress – Washington, Published by the Association for Global Business (AGB) – USA, School of Management, College of Professional Studies, Regis University. **(SJR – Q4)**
- Samaha, K. and Baki, A. (2009) “An Exploratory Study of the Relevance of Trans National Global Information System to Small and Medium Enterprises: Evidence from Egypt”, *International Journal of Management and Decision Making (IJMDM)*, Special issue on "Decision Support Systems and Knowledge Management in SMEs", Vol. 10, Nos. 1/2, pp: 4-32, ISSN (Online): 1741-5187, ISSN (Print): 1462-4621, DOI: 10.1504/IJMDM.2009.023912, Imprint: Inderscience publishers – UK. **(SJR – Q3)**
- Samaha, K. and Stapleton, P. (2008) “Compliance with International Accounting Standards in a National Context: Some Empirical Evidence from the Cairo and Alexandria Stock Exchanges”, *Afro-Asian Journal of Finance and Accounting (AAJFA)*, Vol. 1, No. 1, pp: 40-66, ISSN (Online): 1751-6455, ISSN (Print): 1751-6447, DOI:10.1504/AAJFA.2008.016890, Imprint: Inderscience publishers – UK. **(SJR – Q4)**

6–2 Research impact: Google Scholar Citation Index (as of 16 January 2026)

1/16/26, 2:17 PM

Khaled Samaha - Google Scholar



Khaled Samaha

Professor of Accounting, The
American University in Cairo

IFRS

Internal Control

Audit Committees

Disclosure

Corporate Governance

	All	Since 2021
Citations	3388	1485
h-index	26	18
i10-index	30	22

6-3 Refereed Book

- Wild, J. Chiappeta, B. and Shaw, K and Samaha, K. (2017). Fundamental Accounting Principles, ME Second Edition, 2nd edition, McGraw Hill International limited – UK, ISBN 9780077164393.
http://novella.mhhe.com/sites/0077164393/information_center_view0/about_the_authors.html
- Wild, J. Chiappeta, B. and Shaw, K, Dahawy, K. and Samaha, K. (2012). Fundamental Accounting Principles, ME First Edition, 1st edition, McGraw Hill International limited – UK, ISBN 978-0-07-713950-6, 1,204 pages
<http://www.mcgraw-hill.co.uk/ecat/mea12/he/meewild/index1.html>

6-4 Refereed Book Chapters

- Samaha, K. and Abdallah, S. (2011) “A comparative analysis of activity-based costing and traditional costing systems: the case of Egyptian Metal Industries Company”, Chapter 4, In “Cases on Businesses in the MENA Region: New Trends and Opportunities”, Published by IGI Global for publication, Hershey, USA, pp. 41-53. DOI: 10.4018/978-1-60960-583-4, ISBN 978-1-60960-583-4 (hbk.) -- ISBN 978-1-60960-584-1 (ebook), DOI: 10.4018/978-1-60960-583-4.ch004 <http://www.igi-global.com/bookstore/chapter.aspx?titleid=54985>
- Dahawy, K. and Samaha, K. (2011) “Blending Information and Communication Technology (ICT) with an Accounting System: The Case of the Egyptian International Motors Company (EIM)”, Chapter 1, In “Cases on Businesses in the MENA Region: New Trends and Opportunities”, Published by IGI Global for publication, Hershey, USA, pp. 1-9. DOI: 10.4018/978-1-60960-583-4, ISBN 978-1-60960-583-4 (hbk.) -- ISBN 978-1-60960-584-1 (ebook), DOI: 10.4018/978-1-60960-583-4.ch001
<http://www.igi-global.com/bookstore/chapter.aspx?titleid=54982>

- Samaha, K. and Dahawy, K. (2010) “Information System strategy development and implementation in the Egyptian small and medium construction enterprises”, Chapter V, In E-Strategies for Technological Diffusion and Adoption: National ICT Approaches for Socioeconomic Development”, Published by IGI Global for publication, Hershey, USA, pp. 88-121. DOI: 10.4018/978-1-60566-388-3, ISBN: 978-1-60566-388-3 (hbk.), EISBN: 978-1-60566-389-0 (ebook) DOI: 10.4018/978-1-60566-388-3.ch005
<http://www.igi-global.com/bookstore/chapter.aspx?titleid=44302>

6-5 Working Papers

- Samaha, K. and Edwards, P. (2004) “The relevance and Demand for International Accounting Standards to Emerging Capital Markets: the Case of Egypt”, Working Paper series (November 2004), Manchester Business School, University of Manchester – UK.
- Samaha, K. and Edwards, P. (2004) “Dejure Similarities and Differences between National Accounting Standards and IASs: the case of Egypt”, Working Paper series (October 2004), Manchester Business School, University of Manchester – UK.
- Abd El-Meguid, A, Samaha, K., Khlif, H. and Dahawy, K. ‘The Determinants of Auditor Selection in Egypt: Client Characteristics, Corporate Governance and the Demand for Audit Quality’, working paper, AUC.

6-6 Invited Articles in Professional Journals

- Samaha, K (2013). “Corporate Clarity: What does it take for Egyptian companies to become more transparent and boast better corporate governance?”, *AUC Business Review*, Issue 2 (Summer), pp: 48-51, Published by: AUC Business Review is a quarterly trade magazine produced by the School of Business at the American University in Cairo (AUC) in partnership with International Business Associates Group-IBA Media LTD (IBAG-IBA Media).
- Samaha, K (2009). “A Study of the relationship between Company Characteristics and the implementation of the Egyptian Accounting Standards (EASs): The Story of Listed Egyptian Companies, *The Accountant*, Vol. 33/34, March, pp: 77-88, Published by: The Egyptian Society of Accountants & Auditors (ESAA).
- Samaha, K and Stapleton, P. (2008). ‘Compliance with International Accounting Standards in a National Context: Some Empirical Evidence from the Cairo and Alexandria Stock Exchanges’, *Business Communication Headline News*, Published by Bovee and Tholl,

6-7 Work In Progress

- Fathy, R., Samaha, K., Badr El Din, A. ‘A Multi-Level Cloud Computing Integrated

Assessment Methodology for Safe Affordable Public Transportation: Impact on Productive and Financial Efficiency in the Railway Industry (Started 1 July 2014).

- Samaha, K., Bassiouny, D., Khelif, H. “Corporate governance attributes and social and environmental disclosure: evidence from Egypt”.
- Samaha, K., Abdallah, S., “Egypt’s adoption of the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) – early empirical evidence”.
- Samaha, K. Preparing an optimal production plan and a revised forecast for trading results when there is a limiting factor: the case of Egyptian Motors Company (Teaching Case).
- Samaha, K. Application of Activity based Costing, Target costing and Pricing in a manufacturing company: the Case of Egyptian Ceramica Art Company (Teaching Case).

6-8 Technical Reports

- 2025 – **“Demerger of the Arabian Food Industries - Domty”**. I participated in the Demerger process of Domty listed on the Egyptian Stock Exchange (EGX). Arabian Food Industries (Domty) has executed a rare horizontal demerger, splitting the company into two legally independent entities. Horizontal demergers are among the least common and most complex corporate transactions in the Egyptian market, requiring careful financial structuring, legal structuring and regulatory navigation. This transaction was led by Nabil & Samaha & Co who acted as the financial advisor and Matouk Bassiouny, one of Egypt’s top-tier law firms who acted as the legal advisor with full authority, representing Domty before all regulatory bodies and ensuring the demerger was structured efficiently to protect shareholders and operational continuity. The demerger allocates EGP 954 million to the new entity and EGP 246 million to the parent company. Domty is already operating as two separate units operationally, with the legal completion expected before year-end, enabling both companies to start next year fully independent. This move not only clarifies financials and management focus but also represents a significant milestone in Egypt’s corporate landscape, highlighting the growing sophistication of legal and corporate advisory services in the region.
- 2025 – **“Egyptian National Railways Tanta – El Mansoura – Damietta Railway Line Modernization Project: Finance & loan Agreement Co-financed by the European Investment Bank (EIB) under loan Agreement No. 90359 and the Agence Francaise De Development (AFD) under loan Agreement No. CEG 1100 01 V”**. I provided an audit report relating to auditing the financial and administrative documents related to the fund’s disbursement for the period from 7 November 2022 to 30 June 2025 by the Egyptian government to the **EUROPEAN INVESTMENT BANK (EIB) and THE AGENCE FRANCAISE DE DEVELOPMENT (AFD)** and its related use by the Egyptian government in order to implement the project activities. The audit was conducted in accordance with the International Standards on Auditing (ISA). The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 7 November 2022 through 30 June 2025 have been used for the intended purpose in accordance with the International Public Sector Accounting Standards (“IPSAS”) Financial Reporting Under the Cash Basis of Accounting issued by the International Public Sector Accounting Standards Board of the International Federation of Accountants.

Specifically, I determined the loan that had been received, the stated purpose of the loan, the time of performance requirements, the amount of loan funds expended, if the funds were expended for the proper purpose and in the proper time frame. (December 2025) – In English.

- 2025 – “**Railway Improvement and Safety for Egypt Project (RISE): Finance & loan Agreement with the International Bank for Reconstruction & Development – IBRD (Loan No. 92090)**”. I provided an audit report relating to auditing the financial and administrative documents related to the fund’s disbursement for the year 2024-2025 by the Egyptian government to the **WORLD BANK** and its related use by the Egyptian government in order to implement the project activities. The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 1 July 2024 through 30 June 2025 have been used for the intended purpose. Specifically, I determined the loan that had been received, the stated purpose of the loan, the time of performance requirements, the amount of loan funds expended, if the funds were expended for the proper purpose and in the proper time frame. (September 2025) – In English.
- 2025 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2024 of the Egyptian Company for Investment Roads Projects (ECIRP) – A Subsidiary of the Egyptian General Authority for Roads, Bridges and Land Transport (GARBLT)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2025 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2024 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2025 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2024 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2025 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2024 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2025 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2024 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2025 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2024 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2024 – “**Railway Improvement and Safety for Egypt Project (RISE): Finance & loan Agreement with the International Bank for Reconstruction & Development – IBRD (Loan No. 92090)**”. I provided an audit report relating to auditing the financial and administrative documents related to the fund’s disbursement for the year 2023-2024 by the Egyptian government to the **WORLD BANK** and its related use by the Egyptian government in order to implement the project activities. The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 1 July 2023 through 30 June 2024 have been used for the intended purpose. Specifically, I determined the loan that had been received, the stated purpose of the loan, the time of performance requirements, the amount of loan funds expended, if the funds were expended for the proper purpose and in the proper time frame. (September 2024) – In English.

- 2024 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2023 of the Egyptian Company for Investment Roads Projects (ECIRP) – A Subsidiary of the Egyptian General Authority for Roads, Bridges and Land Transport (GARBLT)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2024 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2023 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2024 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2023 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2024 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2023 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2024 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2023 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2024 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2023 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2023 – “Railway Improvement and Safety for Egypt Project (RISE): Finance & loan Agreement with the International Bank for Reconstruction & Development – IBRD (Loan No. 92090)”. I provided an audit report relating to auditing the financial and administrative documents related to the fund’s disbursement for the year 2022-2023 by the Egyptian government to the **WORLD BANK** and its related use by the Egyptian government in order to implement the project activities. The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 1 July 2022 through 30 June 2023 have been used for the intended purpose. Specifically, I determined the loan that had been received, the stated purpose of the loan, the time of performance requirements, the amount of loan funds expended, if the funds were expended for the proper purpose and in the proper time frame. (October 2023) – In English.
- 2023 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2022 of the Egyptian Company for Investment Roads Projects (ECIRP) – A Subsidiary of the Egyptian General Authority for Roads, Bridges and Land Transport (GARBLT)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2023 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2022 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2023 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2022 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2023 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2022 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian

- National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2023 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2022 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2023 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2022 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2022 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2021 of the Egyptian Company for Investment Roads Projects (ECIRP) – A Subsidiary of the Egyptian General Authority for Roads, Bridges and Land Transport (GARBLT)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2022 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2021 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2022 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2021 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2022 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2021 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2022 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2021 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2022 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2021 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2021 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2020 of the Egyptian Company for Investment Roads Projects (ECIRP) – A Subsidiary of the Egyptian General Authority for Roads, Bridges and Land Transport (GARBLT)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2021 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2020 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2021 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2020 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2021 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2020 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
 - 2021 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year

ending 2020 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).

- 2021 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2020 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2020 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2019 of the Egyptian Company for Investment Roads Projects (ECIRP) – A Subsidiary of the Egyptian General Authority for Roads, Bridges and Land Transport (GARBLT)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2020 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2019 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2020 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2019 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2020 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2019 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2020 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2019 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2020 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2019 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2019 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2018 of the Egyptian Company for Investment Roads Projects (ECIRP) – A Subsidiary of the Egyptian General Authority for Roads, Bridges and Land Transport (GARBLT)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2019 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2018 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2019 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2018 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2019 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2018 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2019 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2018 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of

Transport (MOT), (In Arabic).

- 2019 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2018 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2018 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2017 of the Egyptian Company for Investment Roads Projects (ECIRP) – A Subsidiary of the Egyptian General Authority for Roads, Bridges and Land Transport (GARBLT)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2018 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2017 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2018 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2017 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2018 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2017 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2018 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2017 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2018 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2017 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2017 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2016 of the Egyptian Company for Investment Roads Projects (ECIRP) – A Subsidiary of the Egyptian General Authority for Roads, Bridges and Land Transport (GARBLT)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2017 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2016 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2017 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2016 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2017 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2016 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2017 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2016 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2017 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year

ending 2016 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).

- 2016 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2015 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2016 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2015 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2016 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2015 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2016 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2015 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2016 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2015 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2015 – “Support the Egyptian National Railway (ENR) restructuring and development plan”. I provided an audit report relating to auditing the financial and administrative documents related to the funds disbursement of the FINAL YEAR by the Italian government to the Egyptian government and its related use by the Egyptian government in order to implement the project activities. The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 1 October 2013 through 30 September 2014 have been used for the intended purpose. Specifically, I determined the grant that had been received, the stated purpose of the grant, the time of performance requirements, the amount of grant funds expended, if the funds were expended for the proper purpose and in the proper time frame, and if any grants had to be returned for lack of use (October 2015).
- 2015 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2014 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2015 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2014 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2015 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2014 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2015 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2014 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2015 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year

ending 2014 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).

- 2014 – “Support the Egyptian National Railway (ENR) restructuring and development plan”. I provided an audit report relating to auditing the financial and administrative documents related to the funds disbursement by the Italian government to the Egyptian government and its related use by the Egyptian government in order to implement the project activities. The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 1 October 2012 through 30 September 2013 have been used for the intended purpose. Specifically, I determined the grant that had been received, the stated purpose of the grant, the time of performance requirements, the amount of grant funds expended, if the funds were expended for the proper purpose and in the proper time frame, and if any grants had to be returned for lack of use (December 2014).
- 2014 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2013 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2014 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2013 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2014 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2013 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2014 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2013 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2014 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2013 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2013 - I provided an audit report relating to auditing the financial and administrative documents related to the funds disbursement by the Italian government to the Egyptian government and its related use by the Egyptian government in order to implement the project activities. The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 20 March 2011 through 19 March 2012 have been used for the intended purpose. Specifically, I determined the grant that had been received, the stated purpose of the grant, the time of performance requirements, the amount of grant funds expended, if the funds were expended for the proper purpose and in the proper time frame, and if any grants had to be returned for lack of use (December 2013).
- 2013 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2012 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2013 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2012 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport

(MOT), (In Arabic).

- 2013 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2012 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2013 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2012 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2013 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2012 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2012 - I provided an audit report relating to auditing the financial and administrative documents related to the funds disbursement by the Italian government to the Egyptian government and its related use by the Egyptian government in order to implement the project activities. The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 20 March 2010 through 19 March 2011 have been used for the intended purpose. Specifically, I determined the grant that had been received, the stated purpose of the grant, the time of performance requirements, the amount of grant funds expended, if the funds were expended for the proper purpose and in the proper time frame, and if any grants had to be returned for lack of use (December 2012).
- 2012 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2011 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2012 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2011 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2012 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2011 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2012 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2011 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2012 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2011 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2011 – Provided a Technical report to the Minister of Transport Mr. Alaa Fahmy, relating to the current status of 5 subsidiaries of the Egyptian National Railways (ENR). The report includes information about the financial regulations, documentation, inventory systems and the current accounts with the parent company.
- 2011 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2010 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).

- 2011 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2010 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2011 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2010 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2011 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2010 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2011 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2010 of the Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2010 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2009 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2010 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2009 of the Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2010 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2009 of the Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2010 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2009 of the Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- (2009-2011) Have been assigned by the Trans IT company (A subsidiary of the Railway company) to conduct a share valuation study to be presented to Trans IT in its attempt to acquire 75% of the Integrated IT company. Study was successfully submitted and discussed on 30 March 2011
- 2010 - I provided an audit report relating to auditing the financial and administrative documents related to the funds disbursement by the Italian government to the Egyptian government and its related use by the Egyptian government in order to implement the project activities. The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 20 March 2009 through 19 March 2010 have been used for the intended purpose. Specifically, I determined the grant that had been received, the stated purpose of the grant, the time of performance requirements, the amount of grant funds expended, if the funds were expended for the proper purpose and in the proper time frame, and if any grants had to be returned for lack of use (June 2010).
- 2009 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2008 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2009 - 'Report on the Strengths and Weaknesses of the Financial and Tax performance for the year

ending 2008 of the Egyptian Company for Railway Maintenance and Services (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).

- 2009 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2008 of the Railway Hospital – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2009 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2008 of the Railway integrated services company – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- (2005) **Valuation Report** of Sheraton – Sanaa – Yemen. Report conducted to value the fair market value of this company.

6-9 Media appearance

- Samaha, K. (2020). “Who should be recognized in the “100 Years of AUC” celebrations;”, Egypt, <https://raselgul.wordpress.com/2019/01/25/dr-khaled-samaha-auc-profile/>
- Samaha, K. (2018). “Accounting Counts: Sara Elhusseiny Internationally Recognized, Leads Student Chapter”, News@AUC, Egypt, March 2018
<http://www.aucegypt.edu/news/stories/accounting-counts-sara-elhusseiny-internationally-recognized-leads-student-chapter>
- Samaha, K. (2018). “Accounting Accreditation: AUC Students Now Have an Edge in the Market”, News@AUC, Egypt, February 2018
<http://www.aucegypt.edu/news/stories/auc-accounting-students-now-have-edge-market>
- Samaha, K. (2017). “A note: AUC School of Business Triple Crown Accreditation”, Ahram Newspaper, Egypt, August 2017 <http://ik.ahram.org.eg/News/41778.aspx>
- Samaha, K. (2017). “A note: AUC School of Business Triple Crown Accreditation”, El-Watan Newspaper, Egypt, August 2017 <http://www.elwatannews.com/news/details/2378726>
- Samaha, K. (2017). “AUC’s School of Business Maintains Prestigious Triple Crown Accreditation”, News@AUC, Egypt, July 2017
<http://www.aucegypt.edu/news/stories/auc%E2%80%99s-school-business-maintains-prestigious-triple-crown-accreditation>

7- Conferences and Presentations

Refereed Conference Proceedings

- Samaha, K. Khelif, H., and Soliman, M. (2018). “Internal Control Quality, Disclosure and Cost of Equity Capital: the case of an Unregulated Market, Proceedings of the 41st European Accounting Association (EAA) Annual Congress, Milan, Italy, from 30 May–1 June 2018, Session GV-RF01 Institutional Environment and Impact of Regulation, Thursday 31 May, 16-17:30 am, Room N34, Chair: Wei Wang.
<http://eaa2018.eaacongress.org/userfiles/EAA%20Programme%202018.pdf>
- Mohamed, E., Basuony, M., Hussain, M. and Samaha, K. (2016). “Does Board Monitoring Matter in Determining Corporate Disclosure Using Social Media? - An Empirical Study in the UK”, Proceedings of the 14th Asian Business Research Conference, BIAM Foundation, Dhaka, Bangladesh, from 30–31 December 2016, ISBN: 978-1-925488-26-5

<https://wbiworldconpro.com/uploads/dhaka-conference-2016/accounting/1500206157.pdf>

- Samaha, K. and Khelif, H. (2016). “Corporate Governance Reforms and Internal Control Quality in Egypt: do Audit Quality and Ownership Structure matter?”, Proceedings of the 39th European Accounting Association (EAA) Annual Congress, Mecc Masstricht, Netherlands, from 11–13 May 2016, Session FR-RF16 Institutional Environment and Impact of Regulation, Thursday 12 May, 9-10:30 am, Room W2.4Yen, Chair: Mary Allen Carter.
<http://www.eaacongress.org/userfiles/EAA%202016%20-%20Programme%20and%20Collected%20Papers%20-%20v02.pdf>
<http://www.eaacongress.org/userfiles/EAA%202016%20-%20Scientific%20Programme%20-%20v03.pdf>
- Samaha, K. and Khelif, H. (2014). “Audit-related Factors, Corporate Governance Mechanisms, Regulatory Reforms, Industry Effects and Timely Disclosure in the MENA Region: Evidence from Egypt”, Proceedings of the 37th European Accounting Association (EAA) Annual Congress, Tallin, Estonia, from 21-23 May 2014, Session: GV-RF, Friday 23 May, 9:00-10:30 am, House: EBS, room 302, Chair: Mircea Epure.
<http://www.eaa2014.org/userfiles/file/05%20EAA%20-%20GV.pdf>
- Samaha, K. (2013). “Progressing Corporate Governance Disclosure in Egypt: Current Status and Action Plan”, Proceedings of the Ukrainian Academy of Banking of the National Bank of Ukraine conference on Banking, governance and regulation, Sumy, Ukraine, from 23-24 May 2013, National Bank of Ukraine, Pokrovska Str. 9/1, Sumy, 40000, Ukraine, Chair Anatoliy Yepifanov, Professor, Rector, Ukrainian Academy of Banking of the National Bank of Ukraine (Ukraine), Editor-in-Chief of “Banks and Bank Systems”, Serhiy Kozmenko, Professor, Vice-Rector, Ukrainian Academy of Banking of the National Bank of Ukraine (Ukraine), Editor-in-Chief of “Investment Management and Financial Innovations”, Alexander Kostyuk, Professor, Ukrainian Academy of Banking of the National Bank of Ukraine (Ukraine), Wilhelm-Rieger Professor, Friedrich-Alexander-Universität Erlangen-Nürnberg (Germany), Editor-in-Chief of “Corporate Ownership and Control” and “Governance and Regulation”
- Abd El-Meguid, A, Samaha, K., Khelif, H. and Dahawy, K. (2013). ‘The Determinants of Auditor Selection in Egypt: Client Characteristics, Corporate Governance and the Demand for Audit Quality’, Proceedings of the AAA Annual meeting and Conference on teaching and learning in Accounting, 3-7 August 2013, Anaheim, CA - USA. Research Interaction Session V (Board 47), Wednesday August 7, 2013 9:45 AM – 11:00 AM.
<http://aaahq.org/AM2013/abstract.cfm?submissionID=2699>
- Samaha, K., Khelif, H. and Dahawy, K. (2013). “A meta-analytic review of the determinants of the degree of compliance with IAS/IFRS”, Proceedings of the 36th European Accounting Association (EAA) Annual Congress, Paris, France, from 6-8 May 2013, **Session** FRRF20, **Title:** Financial Reporting, room A409, Tuesday 7 May, 16:00 - 17:30 pm, Chair: Reggy Hooghiemstra, page 106.
http://www.eaa2013.org/userfiles/file/FR%20abstracts%20-%202017_04_13.pdf
- Samaha, K., Khelif, H. and Dahawy, K. (2012). “Relevance of Regulation theories, Positive Accounting Theories for Explaining *de facto* Compliance with IASs/IFRSs: Implications for Developing Countries”, Proceedings of the American Accounting Association (AAA) Annual Meeting, Washington, D.C., USA, from 4-8 August 2012, **Session 9.33 Title:** IFRS Adoption, **Moderator:** Alireza Daneshfar, University of New Haven, **Presentation Date/Time:** Wednesday August 8, 2012 - 4:00 pm-5:30 pm, (NASBA Field of Study: Accounting)
<http://aaahq.org/AM2012/concurrent09.cfm>

<http://aaahq.org/AM2012/abstract.cfm?submissionID=2120>

- Samaha, K., Khlif, H. and Azzam, I. (2012). “Disclosure, Corporate Governance and Cost of Equity Capital in Emerging Markets: Evidence from the Egyptian Stock Exchange”, Proceedings of the 35th European Accounting Association (EAA) Annual Congress, Ljubljana, Slovenia, from 9-11 May 2012, GV.RF. session 09, Room P-111, Friday 11 May, 14:00-15:30 pm, Chair: Galassi Giuseppe, (Abstract ID: 15339, page 386).
<http://www.eaa2012.org/userfiles/file/EAA%202012%20GV%20RF%20-%20change%202.pdf>
- Samaha, K., Dahawy, K., Abd El-Meguid, A, and Abdallah, S. (2011). ‘Association between Corporate Governance Structures and Corporate Internet Reporting: Evidence on the propensity and Comprehensiveness in listed Egyptian Firms’, Proceedings of the 34th European Accounting Association (EAA) Annual Congress, Rome, Italy, from 20-22 April 2011, FAPS 16, Room 206B, Friday 22 April, 16:17:30 pm, Chair: Mahmoud Hossain, (Abstract ID: 11379, page 159).
http://eaa2011.eaa-online.org/userfiles/file/FA_PS_2011_04_14.pdf
- Samaha, K., Abd El-Meguid, A, and Dahawy, K. (2011). ‘Corporate Governance Attributes and Audit Committee Functionality: Empirical Evidence from Egypt’, Proceedings of the AAA Annual meeting and Conference, Engage to make a difference, 6-10 August 2011, Denver, CO – USA.
- Samaha, K., Dahawy, K., and Hussainey, K. (2011). ‘Internal Control Mechanisms and Corporate Narrative Reporting in listed Egyptian Companies: the Case of EGX 100’, Proceedings of the 34th European Accounting Association (EAA) Annual Congress, Rome, Italy, from 20-22 April 2011, GVR 02, Room 201, Thursday 21 April, 9:10:30 am, Chair: Karin Jonnergard, (Abstract ID: 11365, page 390-391).
[http://eaa2011.eaa-online.org/userfiles/file/GV_RF\(1\).pdf](http://eaa2011.eaa-online.org/userfiles/file/GV_RF(1).pdf)
- Samaha, K. (2010). “Egyptian Accounting Standards from a Tax point of view”, Proceedings of the 16th annual Conference organized by The Egyptian Society for Public Finance & Taxes and Price Waterhouse Coopers (PWC), Kamilia Hall, Air Defense Hall, June 27-29, 2010, Day 2, 12 to 1:45pm, Concurrent Session 4. Conference theme: The Egyptian Tax System: Practical obstacles for applying the recent tax regulations and its effect on decreasing the tax revenues in Egypt (in Arabic).
- Samaha, K. (2010). “Egyptian Accounting Standard number 8 (Long Term Construction Contracts) and Egyptian Accounting Standard number 5 (Change in Accounting Policy) and the tax effect in light of the new Tax Law 91 for the year 2005 and its executive regulations”, Proceedings of the 16th annual Conference organized by The Egyptian Society for Public Finance & Taxes and Price Waterhouse Coopers (PWC), Kamilia Hall, Air Defense Hall, June 27-29, 2010, Day 3, 11:45 to 1:45pm, Concurrent Session 7. Conference theme: The Egyptian Tax System: Practical obstacles for applying the recent tax regulations and its effect on decreasing the tax revenues in Egypt (in Arabic).
- Samaha, K., Dahawy, K., Abdel Megid, A and Abdallah, S. (2010). ‘The impact of Corporate Governance mechanisms on Corporate Internet Reporting propensity and comprehensiveness: Evidence from the Emerging Market of Egypt’, American Accounting Association, Proceedings of the AAA Annual meeting and Conference on Teaching & Learning in Accounting, 31 July-4 August 2010, San Francisco, CA – USA. Panel 1.27 (International Corporate Governance and Disclosure), Monday August 2, 2010 10:15 AM – 11:45 AM Discussant: Christian Stadler, Royal Holloway, University of London
<http://aaahq.org/AM2010/abstract.cfm?submissionID=1977>

- Samaha, K., Dahawy, K., Abdel Megid, A and Abdallah, S. (2010). ‘Corporate Governance and Internet Reporting: The Egyptian Story, Kuwait Society for Accountants and Auditors, Proceedings of the second KSAA Annual meeting and Conference on the role of Accounting in stabilizing the Financial Markets, Kuwait Society for Accountants and Auditors, 1-2 December 2010, Kuwait.
- Samaha, K., Dahawy, K., and Stapleton, P. (2010). ‘Relationship between Corporate Governance, Firm Characteristics and Corporate Governance Disclosure: Evidence from the Egyptian Stock Exchange’, Proceedings of the 33rd European Accounting Association (EAA) Annual Congress, Istanbul, Turkey, from 19-21 May 2010, GV.RF.19, Session 4 Wednesday 16.00 - 17.30 /Saturn B (Abstract ID: 7468, page 357).
[http://eaa2010.eaa-online.org/userfiles/file/GV_Research%20Forum\(3\).pdf](http://eaa2010.eaa-online.org/userfiles/file/GV_Research%20Forum(3).pdf)
- Samaha, K. and Dahawy, K. (2009). “Ownership structure, Proportion of Independent Directors on the Board, Existence of Audit Committees and Voluntary Disclosure: Evidence from the Actively Traded listed Egyptian Companies (CASE 30 index)”, Proceedings of the 32nd European Accounting Association (EAA) Annual Congress, Tampere, Finland, from 12-15 May 2009, GV.PS.6, Session 3 Thursday 09.00 - 10.30 /Linna K109 (Abstract ID: 3530, page 158).
http://eaa2009.eaa-online.org/userfiles/file/gv_parallel_update.pdf
- Samaha, K. and Dahawy, K. (2009). “Determinants of Corporate Governance Disclosure in a Developing Market: The Case of Egypt”, Proceedings of the American Accounting Association (AAA) Annual meeting and Conference on Teaching & Learning in Accounting - Accounting at a Tipping Point, 1-5 August 2009, New York – USA, AAA Research Interaction Session II (Board 40), Monday August 3, 2009 3:00 PM – 4:30 PM
<http://aaahq.org/AM2009/abstract.cfm?submissionID=1320>
- Samaha, K., Dahawy, K., Stapleton, P., and Conover, T. (2009). “Progressing Egypt towards Convergence with IFRS: An Agenda for Future Research”, Proceedings of the annual meeting of the Association for Global Business, International Academy of Linguistics Behavioral and Social Sciences Annual Research, November 12-15, in Orlando, Florida, Session 22 Time: 9:00-10:30 a.m, Session Title: Accounting and Risk Issues Room: Spring Lake, Moderator: Janikan Supanvanij - St. Cloud State University
- Samaha, K. and Dahawy, K. (2008). “Perceptions of Financial Statement users in an emerging economy: The case of Egypt”, Proceedings of the American Accounting Association (AAA) Annual Conference in Building our Accounting Community, Panel 5.29 (Financial Issues), 3-6 August 2008, Anaheim, California - USA. Tuesday, August 5, 2008, 2:00 pm – 3: 300 pm
<http://aaahq.org/AM2008/paperinfo.cfm?submissionID=1665§ionID=11>
- Samaha, K., (2004). “Compliance with the International Accounting Standards in the Capitalistic Emerging Capital Markets: An Empirical Study of The Extent of de facto Compliance and Factors Explaining Compliance/Non-Compliance in Listed Non-Financial Egyptian Companies”, Proceedings of the 16th Accounting, Business & Financial History Annual Conference, 16-17 September 2004, Cardiff Business School – UK.
- Samaha, K. (2003). “Level of compliance with IASs disclosure and measurement/presentation requirements in non-financial companies: Some empirical evidence from annual reports of companies listed on the Cairo and Alexandria stock exchange,” Proceedings of the British Accounting Association (BAA) Annual Conference, 23-24 April 2003, Manchester Business School – UK.

Conference Presentations

- Samaha, K. (2018). “Internal Control Quality, Disclosure and Cost of Equity Capital: the case of an Unregulated Market, Proceedings of the 41st European Accounting Association (EAA) Annual Congress, Milan, Italy, from 30 May–1 June 2018, Session GV-RF01 Institutional Environment and Impact of Regulation, Thursday 31 May, 16-17:30 am, Room N34, Chair: Wei Wang.
- Samaha, K. (2016). “Fostering the Egyptian capital market in support of enterprise growth and investment attractiveness – Disclosure Requirements for Listed Companies under the Egyptian Regulatory Framework” High level Roundtable, GOVERN and Rockefeller Brothers Fund, Pocantico Center, New York, 1-2 December 2016.
- Samaha, K. (2016). “Corporate Governance Reforms and Internal Control Quality in Egypt: do Audit Quality and Ownership Structure matter?”, Proceedings of the 39th European Accounting Association (EAA) Annual Congress, Mecc Masstricht, ECC, the Maastricht Exhibition and Congress Centre, Netherlands, from 11–13 May 2016, Session GV-RF01 Institutional Environment and Impact of Regulation, Thursday 12 May, 9-10:30 am, Room W2.4Yen, Chair: Mary Allen Carter.
<http://www.eaacongress.org/userfiles/EAA%202016%20-%20Programme%20and%20Collected%20Papers%20-%20v02.pdf>
- Samaha, K. (2015). “Corporate Sustainability from a Comparative Lens – Europe, Middle East, North and South Africa”, The Academy of Business in Society (ABIS) Annual Congress, *Knowledge into Action Forum*, Brussels, Belgium, from 28-29 April 2015, Session: 1, Day 2, 29 April, 9:30-10:45 am, Vlerick Business School, Manhattan Center, Avenue du Boulevard 21, 1210 Brussels.
- Samaha, K. (2014). “Audit-related Factors, Corporate Governance Mechanisms, Regulatory Reforms, Industry Effects and Timely Disclosure in the MENA Region: Evidence from Egypt”, Proceedings of the 37th European Accounting Association (EAA) Annual Congress, Tallin, Estonia, from 21-23 May 2014, Session: GV-RF, Friday 23 May, 9:00-10:30 am, House: EBS, room 302, Chair: Mircea Epure.
<http://www.eaa2014.org/userfiles/file/05%20EAA%20-%20GV.pdf>
- Samaha, K. (2013). “Progressing Corporate Governance Disclosure in Egypt: Current Status and Action Plan”, Proceedings of the Ukrainian Academy of Banking of the National Bank of Ukraine conference on Banking, governance and regulation, Sumy, Ukraine, from 23-24 May 2013, National Bank of Ukraine, Pokrovska Str. 9/1, Sumy, 40000, Ukraine, Chair Anatoliy Yepifanov, Professor, Rector, Ukrainian Academy of Banking of the National Bank of Ukraine (Ukraine), Editor-in-Chief of “Banks and Bank Systems”, Serhiy Kozmenko, Professor, Vice-Rector, Ukrainian Academy of Banking of the National Bank of Ukraine (Ukraine), Editor-in-Chief of “Investment Management and Financial Innovations”, Alexander Kostyuk, Professor, Ukrainian Academy of Banking of the National Bank of Ukraine (Ukraine), Wilhelm-Rieger Professor, Friedrich-Alexander-Universität Erlangen-Nürnberg (Germany), Editor-in-Chief of “Corporate Ownership and Control” and “Governance and Regulation”
- Samaha, K. (2013). “A meta-analytic review of the determinants of the degree of compliance with IAS/IFRS”, Proceedings of the 36th European Accounting Association (EAA) Annual Congress, Paris, France, from 6-8 May 2013, **Session** FRRF20, **Title:** Financial Reporting, room A409, Tuesday 7 May, 16:00 - 17:30 pm, Chair: Reggy Hooghiemstra

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- Samaha, K., (2012). “Disclosure, Corporate Governance and Cost of Equity Capital in Emerging Markets: Evidence from the Egyptian Stock Exchange”, Proceedings of the 35th European Accounting Association (EAA) Annual Congress, Ljubljana, Slovenia, from 9-11 May 2012, GV.RF. session 09, Room P-111, Friday 11 May, 14:00-15:30 pm, Chair: Galassi Giuseppe, (Abstract ID: 15339, page 386).
<http://www.eaa2012.org/userfiles/file/EAA%202012%20GV%20RF%20-%20change%202.pdf>
- Samaha, K. (2011) “Corporate Governance Structure, Reporting system and Internal Control System: The role of Forensic Accounting”, Workshop on “Ethics, Governance, and Transparency: A New Educational Model for a New Egypt”, Fifth Corporate Sustainability Forum “Enhancing Transparency & Fighting Corruption”, June 20th, 2011 - Cairo, Four Seasons - Nile Plaza, Kasr El Nile Ballroom (Session 3 – B), organized by The Egyptian Institute of Directors (EIoD), The Egyptian Corporate Responsibility Center (ECRC), John D. Gerhart Center for Philanthropy & Civic Engagement.
- Samaha, K. (2011). ‘Internal Control Mechanisms and Corporate Narrative Reporting in listed Egyptian Companies: the Case of EGX 100’, Proceedings of the 34th European Accounting Association (EAA) Annual Congress, Rome, Italy, from 20-22 April 2011, GVR 02, Room 201, Thursday 21 April, 9:10:30 am, Chair: Karin Jonnergard, (Abstract ID: 11365, page 390-391).
[http://eaa2011.eaa-online.org/userfiles/file/GV_RF\(1\).pdf](http://eaa2011.eaa-online.org/userfiles/file/GV_RF(1).pdf)
- Samaha, K. (2010). “Egyptian Accounting Standard number 8 (Long Term Construction Contracts) and Egyptian Accounting Standard number 5 (Change in Accounting Policy) and the tax effect in light of the new Tax Law 91 for the year 2005 and its executive regulations”, Proceedings of the 16th annual Conference organized by The Egyptian Society for Public Finance & Taxes and Price Waterhouse Coopers (PWC), Kamilia Hall, Air Defense Hall, June 27-29, 2010, Day 3, 11:45 to 1:45pm, Concurrent Session 7. Discussant: Hamed Tolba, Former Dean, Banha University. Moderator: Mohamed Saber, Professor of Accounting, Tanta University. Conference theme: The Egyptian Tax System: Practical obstacles for applying the recent tax regulations and its effect on decreasing the tax revenues in Egypt (in Arabic).
- Samaha, K. (2010). “Egyptian Accounting Standards from a Tax point of view”, Proceedings of the 16th annual Conference organized by The Egyptian Society for Public Finance & Taxes and Price Waterhouse Coopers (PWC), Kamilia Hall, Air Defense Hall, June 27-29, 2010, Day 2, 12 to 1:45pm, Concurrent Session 4. Discussant: Mohamed El-Baz, Chair of the Accounting Department, Zakazik University. Moderator: Tarek Abd El-Aal, Chair of the Accounting Department, Ain Shams University. Conference theme: The Egyptian Tax System: Practical obstacles for applying the recent tax regulations and its effect on decreasing the tax revenues in Egypt (in Arabic).
- Samaha, K. (2009). “Progressing Egypt towards Convergence with IFRS: An Agenda for Future Research”, Proceedings of the annual meeting of the Association for Global Business, November 12-15, in Orlando, Florida, Session 22 Time: 9:00-10:30 a.m, Session Title: Accounting and Risk Issues Room: Spring Lake, Moderator: Janikan Supanvanij - St. Cloud State University
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- Samaha, K. (2008). “Perceptions of Financial Statement users in an emerging economy: The case of Egypt”, Proceedings of the AAA Annual Conference in Building our Accounting Community, Panel 5.29 (Financial Issues), 3-6 August 2008, Anaheim, California - USA. Tuesday, August 5, 2008, 2:00 pm – 3: 30 pm, Discussant: Mostafa M. Maksy, Northeastern Illinois University, Moderator: Heibatollah Sami, Lehigh University
<http://aaahq.org/AM2008/paperinfo.cfm?submissionID=1665§ionID=11>
- Samaha, K. (2007) “Implementation of International Financial Reporting Standards in listed Egyptian Companies: An Overview & Analysis”, The Cairo University Annual Conference – Accounting Department, 15-17 December 2007, Faculty of Commerce – Cairo University – Egypt.
- Samaha, K., (2004). “Compliance with the International Accounting Standards in the Capitalistic Emerging Capital Markets: An Empirical Study of The Extent of de facto Compliance and Factors Explaining Compliance/Non-Compliance in Listed Non-Financial Egyptian Companies”, Proceedings of the 16th Accounting, Business & Financial History Annual Conference, 16-17 September 2004, Cardiff Business School – UK.
- Samaha, K. (2003). “Level of compliance with IASs disclosure and measurement/presentation requirements in non-financial companies: Some empirical evidence from annual reports of companies listed on the Cairo and Alexandria stock exchange,” Proceedings of the BAA Annual Conference, 23-24 April 2003, Manchester Business School – UK.

Faculty Development Activities Attended: Conferences, Workshops (Round tables), Seminars and Webinars Attended:

- **Online Seminar attendance – 10 January 2025: “Sample Heterogeneity in Archival Accounting Research: Evidence from Pooling Knowledge and Traditional Firms”.** The seminar was facilitated by Karen K. Nelson who is the M. J. Neeley Professor of Accounting in the Neeley School of Business at Texas Christian University. She earned her Ph.D. from the University of Michigan and a bachelor’s degree (summa cum laude) from the University of Colorado. Prior to joining TCU, Professor Nelson served on the faculty at Stanford University and Rice University, and as a Visiting Professor at the University of Michigan. A Certified Public Accountant, she is a past member of the Standing Advisory Group of the Public Company Accounting Oversight Board. Professor Nelson’s research focuses on financial reporting and disclosure issues, including the role of regulators, auditors, and private securities litigation in monitoring financial reporting quality. She has presented her research at numerous conferences and business schools in the U.S. and abroad. Her research is published in several leading academic journals including The Accounting Review, Journal of Accounting and Economics, Journal of Accounting Research, and the Review of Accounting Studies, and has been featured in the popular financial press. She is an Editor of Accounting Horizons and a former Associate Editor of the Journal of Accounting and Economics and Editorial Board Member of The Accounting Review. She is an author of three accounting textbooks, and has taught financial accounting and reporting at the undergraduate, MBA, and Ph.D. levels. Professor Nelson is the recipient of numerous awards for teaching excellence at the MBA level, and was recognized as a Top 50 Undergraduate Business Professor by Poets & Quants.

- **Online Seminar attendance – 7 February 2025: “The Effect of Periodic Disclosure on Price Informativeness and Cost of Capital in a Keynesian Beauty Contest Setting”.** The seminar was facilitated by Professor Jiang who joined Fuqua faculty after serving as an assistant professor of accounting at Carnegie Mellon University’s Tepper School of Business. Professor Jiang’s main research area includes banking regulation, design of optimal disclosure rules, the economic consequences of accounting standards and regulation in general and strategic communication. His work has been published in various journals including Journal of Accounting and Economics, Journal of Accounting Research, Journal of Economic Theory, Management Science and The Accounting Review. He teaches financial accounting and is the recipient of the 2016 Master of Management Studies Excellence in Teaching Award. He reviews papers for various journals and is the recipient of the 2021 and 2023 Journal of Accounting Research Excellence in Reviewing Award and the 2024 Journal of Accounting Research Referee of the Year Award.
- **Online Seminar attendance – 7 March 2025: “The Shadow Price of Public Information”.** The seminar was facilitated by Professor Suzie Noh who is an Assistant Professor of Accounting at Stanford Graduate School of Business. Her research investigates the intricate mechanisms through which corporate disclosure induces real or financial effects. She holds a Bachelor’s degree (summa cum laude) in Economics & Mathematics from Emory University, and a Master’s degree in Finance and a PhD in Accounting both from MIT Sloan School of Management.
- **Online Seminar attendance – 11 April 2025: “Balancing Allies and Interests: A Coopetition View of Auditor–Specialist Collaboration in the Valuation of Financial Instruments”.** The seminar was facilitated by Jennifer R. Joe, Ph.D., CPA (license inactive), who is the John E. Peterson Professor in the Accounting and Information Systems Department of the Pamplin College of Business at Virginia Tech. She studies the role and impact of experts on information disclosed in audited financial statements: auditors, senior management and valuation specialists. Her research is published in leading journals such as Accounting Organizations and Society, Contemporary Accounting Research, Journal of Accounting Research, and The Accounting Review. Jennifer is an editor at The Accounting Review, Past President of the Auditing Section of the American Accounting Association, and a member of the Inaugural Board of Trustees of the American Accounting Association Foundation. Her academic awards include 2024 PhD Project Hall of Fame inductee, American Accounting Association 2021 Presidential Scholar, Auditing: A Journal of Practice & Theory Best Paper Award 2023, and the McLaughlin Prize for Ethics in Accounting Research 2020. Jennifer is actively engaged in auditing policy and regulation through service on the Public Company Accounting Oversight Board Standards and Emerging Issues Advisory Committee and the KPMG Academic Research Panel.
- **Online Webinar attendance – 5 May 2025: “Shareholder Meetings and Corporate Governance: Trends and Implications”.** The webinar was organized by OECD and facilitated by Jean Paul Servais Chair of the OECD Corporate Governance Committee. General shareholder meetings play an important role in protecting and facilitating the rights, engagement and equitable treatment of all shareholders. How is rising shareholder engagement on topics such as executive remuneration, environmental and social issues, and related party transactions shaping shareholder meetings? And in an increasingly digital world, how are these meetings and processes for exercising shareholder rights evolving? Jean-Paul Servais, Chair of the OECD Corporate Governance Committee, IOSCO’s Board and Belgium’s Financial Services and Markets Authority presented the main findings of the new OECD report, which examines the frameworks and practices in 50 advanced and emerging markets and features 5 case studies –

covering the Netherlands, Singapore, South Africa, Türkiye and the United Kingdom. The report highlighted both areas of convergence and diversity of approaches, offering rich insights for policymakers, regulators, investors, and companies. The presentation of the report was followed by a panel discussion moderated by Carmine Di Noia, OECD Director for Financial and Enterprise Affairs, with five speakers and an open Q&A session.

- **Online Seminar attendance – 6 June 2025: “Market-Based Incentives for Optimal Audit Quality”.** The seminar was facilitated by Professor Martin Schmalz who is Professor of Finance, Economics, and Real Estate at the University of Oxford’s Saïd Business School. He previously served as Chief Economist and Director of the Office of Economic and Risk Analysis at the Public Company Accounting Oversight Board (PCAOB), the regulator of audit firms. Before the stint in regulation, he was Head of the Finance, Accounting, Management, and Economics Area, the Director of the Future of Real Estate Initiative, as Academic Director of the Blockchain Strategy Programme, and co-director of the Open Banking & AI in Finance Programme, Professor Schmalz’s experience spans corporate governance, asset management, corporate finance, asset pricing, accounting, auditing, strategy, and competition, Outside Oxford, he serves as a Director of Global Corporate Governance Colloquia and consults with UHNWI, family offices, and competition authorities, Schmalz is known as an author of “The Business of Big Data: How to Create Lasting Value in the Age of AI”, and was featured as one of the “40 under 40” best business school professors worldwide at the age of 33, He was invited to present to regulators and policy makers across the globe, including the US Department of Justice, The White House Council of Economic Advisers, European Commission, European Parliament, OECD, various central banks, and at universities across America, Europe, Asia, and Australia, He holds a graduate degree (Dipl.-Ing.) in mechanical engineering from the Universität Stuttgart (Germany) and a M.A. and PhD in Economics from Princeton University (USA). His studies were supported by a fellowship from the Studienstiftung des deutschen Volkes.
- **Online Seminar attendance – 13 June 2025: “The Biodiversity Impact of Corporate Divestitures”.** The seminar was facilitated by Professor Vlad-Andrei Porumb who is a Reader (Associate Professor) in Accounting at the Alliance Manchester Business School (AMBS), University of Manchester, which he joined in September 2021. Prior to this, he was an Assistant Professor in the Accounting Department at the University of Groningen. He holds an Advanced Master in Business Administration Research from ESSEC Business School and earned his PhD in 2016 from the THEMA Research Center at Cergy Paris University. Vlad’s research focuses on the intersection of accounting, auditing, and banking regulation, particularly how these domains influence earnings quality and debt contracting. He also explores the evolving dynamics of the space economy and investigates how individual audit partner characteristics contribute to variations in audit quality. His work has been published or accepted in leading academic and practitioner outlets, including Contemporary Accounting Research, Strategic Management Journal, Harvard Business Review, European Accounting Review, Corporate Governance: An International Review, Abacus, and the Journal of Banking & Finance.
- **Online Seminar attendance – 11 July 2025: “Towards a New Financial Statement Analysis”.** The seminar was facilitated by Professor Stephen Penman who is the George O. May Professor Emeritus and Special Lecturer in the Graduate School of Business, Columbia University. He is also a Distinguished Professor at Bocconi University.
- **Online Seminar attendance – 1 August 2025: “Disclosure Management: Evidence from Regulatory Threshold Avoidance”.** The seminar was facilitated by Professor Dain Donelson who is currently a professor at the University of Wisconsin. His research involves litigation, fraud,

earnings management, corporate law, corporate governance, and accounting standards. He was previously a professor at both the University of Texas at Austin and the University of Iowa. His education includes a J.D. from Northwestern University Pritzker School of Law and a Ph.D. in Accountancy from the University of Illinois at Urbana-Champaign.

- **Online Seminar attendance – 29 October 2025: “OECD Roundtable on Global Corporate Sustainability Practices”.** The Global Corporate Sustainability Report 2025 was launched and discussed during the event, focusing on how companies are advancing sustainability in practice, including in areas such as transparency in reporting, the role of boards, stakeholder engagement, human and labour rights, and progress towards greenhouse gas emission targets. The opening session was livestreamed and featured: Introductory remarks by Mathias Cormann, OECD Secretary-General. A presentation of the key findings of the report by Jean-Paul Servais, Chair, OECD Corporate Governance Committee, IOSCO and Financial Services and Markets Authority, Belgium. Remarks were made by: Christine Kaufmann, Chair of the OECD Working Party on Responsible Business Conduct & President of the Board, Centre for Human Rights Studies, University of Zurich, and Maija Strandberg, Chair, OECD Working Party on State Ownership and Privatisation Practices & Director General, Ownership Steering Department, Prime Minister’s Office, Finland.
- **Online Seminar attendance – 12 January 2024: “Overreliance on Data in Forecasting”.** **The seminar was facilitated** by Professor. Eva Labro. Eva Labro is The Michael W. Haley Distinguished Professor of Accounting and Area Chair of Accounting at The University of North Carolina at Chapel Hill, Eva Labro’s research and teaching interests in management accounting interface with other disciplines such as economics, operations management, financial accounting, tax and purchasing, She is specifically interested in costing system design, and the provision of management accounting information for both decision-making and performance measurement, Dr. Labro is an award- winning researcher and teacher, For her research, she has won the 2022 Weatherspoon Award for Distinguished Research, the 2021 and 2011 Notable Contributions to the Management Accounting Literature Awards, the 2018 Bullard Award for Research Impact, the 2014, 2013 and 2011 Greatest Impact on Management Accounting Practice Awards from the American Institute of Certified Public Accountants and the Chartered Institute of Management Accountants, and the 2007 Best Paper Award of the American Accounting Association Conference. She has published extensively in top journals, including The Accounting Review, Journal of Accounting Research, Journal of Accounting and Economics, Management Science, Manufacturing & Service Operations Management and Production and Operations Management, She an editor at The Accounting Review, an associate editor at Journal of Accounting Research, and a senior editor at Production and Operations Management (POM) for its POM-Accounting Interface. She is the immediate-past senior editor at the Journal of Management Accounting Research. She serves on the editorial boards of Contemporary Accounting Research, European Accounting Review and Management Accounting Research. Dr. Labro’s work has received research funding from the Chartered Institute of Management Accountants in the U.K. and the Institute of Management Accountants in the U.S. She received her PhD from the Catholic University of Leuven in Belgium. She also studied in Denmark and the U.K. She received a doctoral fellowship from the Intercollegiate Centre for Management Studies in Brussels. She obtained her master’s in commercial and business economics.
- **Online Seminar attendance – 2 February 2024: “Current Expected Credit Losses and Consumer Loans”.** **The seminar was facilitated by Professor João Granja.** João Granja is an Associate Professor of Accounting at the University of Chicago Booth School of Business. The

primary focus of his research is in investigating the role that disclosure mandates and their enforcement play in preserving financial stability in the banking industry. His papers have been accepted in prestigious academic journals such as the Journal of Accounting Research, Review of Financial Studies, and the Journal of Finance and his research has been covered in major mainstream newspapers such as the New York Times, Washington Post, Wall Street Journal, and Bloomberg News. Granja earned an undergraduate degree in economics from the Universidade do Porto (Portugal). In 2008, he completed a Master's thesis in economics from the Universidade Católica Portuguesa (Lisbon). Prior to joining academia, he has consulted on several projects that involved the use of financial statements to evaluate the efficiency of regulated industries in Portugal. He completed a PhD in accounting from the University of Chicago Booth School of Business in 2013. Before joining Booth in 2016, João Granja worked as an assistant professor at Massachusetts Institute of Technology, Sloan School of Business.

- **Online Seminar attendance – 5 February 2024: “E-ledger Carbon Accounting and Disclosures for Supply Chains, Carbon Offsets, and Downstream Emissions”. The seminar was facilitated by Professor Robert S. Kaplan.** Robert S. Kaplan, Senior Fellow and Marvin Bower Professor of Leadership Development, Emeritus at the Harvard Business School, is co-developer of both activity-based costing (ABC) and the Balanced Scorecard (BSC). Kaplan joined the HBS faculty in 1984 after spending 16 years on the faculty of the business school at Carnegie- Mellon University, where he served as Dean from 1977 to 1983. Kaplan's research, executive program teaching, and consulting focus on aligning cost and performance management systems to strategy execution. He currently works with Michael Porter on the HBS Value Based Health Care initiative to introduce time-driven activity-based costing (TDABC) and value-based bundled payments to health care. The goal is to motivate the health care sector to restructure around delivering superior patient outcomes at significantly lower total cost. Another current project applies his strategy execution framework to help corporations create new regional ecosystems for inclusive growth. The strategies are designed to generate strong financial returns while transforming the socio- economic conditions of residents in low-income communities around the world. With Anette Mikes, he continues research and writing on new frameworks for implementing enterprise risk management. Kaplan has authored or co-authored 14 books and more than 175 papers including 26 in Harvard Business Review. He has co-authored five books with David P. Norton: The Execution Premium: Linking Strategy to Operations for Competitive Advantage, Alignment, Strategy Maps (named as one of the top ten business books of 2004 by Strategy & Business and [amazon.com](https://www.amazon.com)), The Strategy-Focused Organization (named by Cap Gemini Ernst & Young as the best international business book for year 2000), and The Balanced Scorecard: Translating Strategy into Action, which has been translated into 24 languages and won the 2001 Wildman Medal from the American Accounting Association (AAA) for its impact on practice. He also co-authored Time-Driven Activity-Based Costing with Steve Anderson, Cost and Effect and Implementing Activity-Based Cost Management with Robin Cooper, and Relevance Lost: The Rise and Fall of Management Accounting, with H. Thomas Johnson, which received the AAA Seminal Contributions to Literature Award in 2007. Kaplan received a B.S. and M.S. in Electrical Engineering from M.I.T., a Ph.D. in Operations Research from Cornell University, and honorary doctorates from several international universities. Elected to the Accounting Hall of Fame in 2006, he received the Outstanding Accounting Educator Award in 1988 from the AAA, the 1994 CIMA Award from the Chartered Institute of Management Accountants (UK), and Lifetime Contribution Awards from the Management Accounting Section of the AAA (2006) and the Institute of Management Accountants (2008). He continues to be a

leading global speaker on strategy execution, and cost and performance management.

- **Online Seminar attendance – 16 February 2024: “Contextualization of Numbers in Earnings Conference Calls”. The seminar was facilitated by Professor. Kristian Allee.** Kris is a Professor and the Doyle Z. Williams Chair in Professional Accounting in the Sam M. Walton College of Business at the University of Arkansas. Kris' research examines firms' disclosure policies, textual analysis and computational linguistics on firm disclosures, the production and use of financial statements by small businesses, cost of equity capital estimates, and corporate tax policies and behavior. He has published research in The Accounting Review, Journal of Accounting Research, Journal of Accounting and Economics, Contemporary Accounting Research, Review of Accounting Studies, Accounting Organizations and Society, Management Science, the Journal of Financial Reporting, the Journal of Management Accounting Research, Accounting Horizons, Business Horizons, Issues in Accounting Education, and the Journal on Baseball and American Culture. He graduated from Indiana University with a PhD in Accounting. Before that, he attended BYU for his BS and MAcc degrees. He worked at Michigan State University and the University of Wisconsin - Madison as an assistant professor of accounting before joining the faculty at the University of Arkansas. He was also an associate economist for the Federal Reserve Banks in St. Louis, MO and Charlotte, NC.
- **Online Seminar attendance – 23 February 2024: “It’s not (Artificial) Intelligence .. it’s Functionality!!!”. The seminar was facilitated by Professor. Miklos Vasarhelyi.** Miklos A. Vasarhelyi [Ph.D in MIS (UCLA) MBA (MIT) and BS in Economics and Electrical Engineering (the State University of Guanabara and Catholic University of Rio de Janeiro)]. Professor Vasarhelyi is currently the KPMG Distinguished Professor of Accounting Information Systems and Director of the Rutgers Accounting Research Center (RARC) & Continuous Auditing and Reporting Laboratory (CARLAB) at Rutgers University. He has published more than 300 journal articles, 25 books, and directed over 60 PhD theses. He is the editor of the Artificial Intelligence in Accounting and Auditing series and the co-editor of the the International Journal or Digital Accounting. Professor Vasarhelyi is credited with the original continuous audit application and as the leading researcher in this field. The CAR Lab’s projects include among others AICPA’s Radar, Siemens, KPMG, P&G, AICPA, CA Technologies, and Itau- Unibanco. Prof. Vasarhelyi has been awarded the Outstanding Educator of the year by the AAA in 2014, AICPA distinguished scholar in 2018, notable contributions to the accounting literature in 2021, and the Wasserman award by ISACA in 2013. His current work includes continuous prediction and intervention expansions on the CA schema, blockchain, smart contracts, process mining, and several machine learning projects.
- **Online Seminar attendance – 1 March 2024: “Facts vs. Narratives: An Analysis of Plaintiffs’ use of Media Quotes in Securities Litigation Complaints”. The seminar was facilitated by Professor Jeff L. McMullin.** Jeff L. McMullin is an Associate Professor of Accounting and Weimer Faculty Fellow at the Kelley School of Business at Indiana University-Bloomington. He is an award-winning teacher who teaches undergraduate accounting analytics classes and a class on Industry 4.0 in Mexico. He has taught intermediate financial accounting as well. His research interests are in the intersection between accounting and the capital markets, with a focus on how disclosure practices impact the usefulness of accounting information. His research expertise also touches on how information in financial statements and corporate disclosure influence shareholder litigation outcomes and impact securities valuation. Additionally, Jeff research examines the information flows implied by market prices using concepts from

information theory, high performance computing, and network science. While his research primarily draws on theories from economics, finance, and accounting, he regularly incorporates insights from other disciplines including statistics, physics, informatics, information theory, network science, computer science, linguistics, and political science. Jeff is also interested in research design for causal inference, usually approaching causal inference from the perspective of the Rubin Causal Model, but is daily broadening his views on causality. He regularly presents and discusses research at top academic conferences and publishes his work in prestigious academic journals. Jeff received a Ph.D. from the University of Southern California in 2014 and a MAcc and B.S. in Accountancy from Brigham Young University in 2008.

- **Online Seminar attendance – 24 May 2024: “Reporting Quality and Organizational Form Choice: Evidence from Open-End and Closed-End Firms”. The seminar was facilitated by Professor. Igor Goncharov.** Igor Goncharov holds a position of Professor of Accounting at Lancaster University Management School. He previously worked as an Assistant Professor of Accounting at the University of Amsterdam in the Netherlands and as a Professor of Financial Accounting at the WHU – Otto Beisheim School of Management in Germany. Igor Goncharov’s research focuses on the economic consequences of financial reporting and fair value accounting in different settings including firms, investment companies, and central banks. Igor Goncharov’s work has been published in various international journals, including Journal of Accounting Research, The Accounting Review, Review of Accounting Studies, and The Journal of Finance. He is the Associate Editor of Accounting and Business Research, and has received numerous awards for excellence in research and teaching.
- **Online Seminar attendance – 7 June 2024: “Sustainability (ESG) Reporting: Field Evidence on Materiality”. The seminar was facilitated by Professor. Chris Chapman.** Chris Chapman is Professor of Management Accounting at the University of Bristol Business School. He was previously professor at Copenhagen Business School, Imperial College London and the University of Oxford. His research has focused on how people work to make accounting useful for operational decision making in a range of settings, including in public healthcare systems. More recently he has been looking at the links between sustainability reporting and management control systems. His work has been published in various international journals and books including Accounting, Auditing and Accountability Journal, Accounting, Organizations and Society, Contemporary Accounting Research, Management Accounting Research, Research in the Sociology of Organizations. He is a past editor-in-chief of Accounting, Organizations and Society, and past editor of The Accounting Review. Chris holds the honorary position of GSM Distinguished Professor of the University of Kyoto.
- **Online Seminar attendance – 16 August 2024: “Corporate Failures and the Challenges Facing the Audit Profession”. The seminar was facilitated by Professor. W. Robert Knechel.** W. Robert Knechel, PhD is Distinguished Professor and the Frederick E. Fisher Eminent Scholar in Accounting at the University of Florida, Gainesville, Florida. He is currently the Director of the International Accounting and Auditing Center (IAAC). Robert holds an appointment at the University of Auckland as a Professor of Accounting Research. He is on the Board of the Foundation for Audit Research in the Netherlands and is a member of the Standards and Emerging Issues Advisory Group (SEIAG) of the Public Company Accounting Oversight Board (PCAOB). He has recently complete a term as the Senior Editor for The Accounting Review. He was honored with the 2015 Outstanding Educator in Auditing Award given by the Auditing Section of the American Accounting Association and has received Honorary Doctorates from BI

Oslo (Norway) and Nyenrode University (Netherlands).

- **Online Seminar attendance – 13 September 2024: “Dissemination of Corporate Disclosures and the Cost of Bank Loans”. The seminar was facilitated by Professor. Alvis Lo.** Alvis Lo is an associate professor of accounting at Boston College. His research interests are in the areas of banking, debt contracting and financial reporting. He is also interested in the determinants and consequences of financial misstatements and earnings management. His research has appeared in leading academic journals such as Contemporary Accounting Research, Journal of Accounting Research, Management Science, and The Accounting Review, and in the media such as The Wall Street Journal and CFO Magazine. Alvis currently serves on the editorial board of The Accounting Review and has been a recipient of the journal’s Outstanding Reviewer Award. Alvis has taught courses at the undergraduate, MBA, and PhD levels, and has taught courses on financial accounting, managerial accounting, and data analytics in accounting.
- **Online Seminar attendance – 20 September 2024: “Decoding Social Disclosure Decisions: A Field Experiment with Workforce Diversity Data”. The seminar was facilitated by Professor. Maureen McNichols.** Maureen McNichols is The Marriner S. Eccles Professor of Accounting and Public and Private Management at Stanford Graduate School of Business (GSB). Her research examines corporate reporting and its role in providing information to corporate stakeholders, including investors, analysts, regulators and employees. Her research on the role of earnings announcements in informing investors, and on the consequences of management and analysts’ incentives for disclosure and earnings quality have received significant attention from academics, investors, and regulators. Recent work focuses on the role of auditors and other monitors in assuring reporting quality and the incentives of corporations to disclose information about their sustainability activities and impacts. Her papers appear in leading accounting and finance journals and have garnered several Best Paper awards. She served as an editor of Review of Accounting Studies, and on the editorial boards of Journal of Accounting Research, The Accounting Review and Contemporary Accounting Research. Professor McNichols served on the Public Companies Accounting Oversight Board Standing Advisory Group from 2014-2019, is certified as a CPA by the State of Illinois, and is a member of the American Accounting Association. She received her BA and MA in accounting from the University of Illinois and her PhD in accounting from the University of California at Los Angeles.
- **Online Seminar attendance – 11 October 2024: “Sustainability Reporting: Challenges and Opportunities for Research”. The seminar was facilitated by Professor. Alfred Wagenhofer.** Alfred Wagenhofer is a full professor of accounting at the University of Graz, Austria, and chairs the Institute of Accounting and Control and the Center for Accounting Research. His research interests include financial accounting and reporting, management accounting, sustainability reporting, and accounting standard-setting and enforcement. Most of his research uses analytical modeling, such as game theory, agency theory, and information economics. His research appeared in leading international accounting journals, including Journal of Accounting and Economics, Journal of Accounting Research, and The Accounting Review. Professor Wagenhofer is co-editor-in-chief of Schmalenbach Journal of Business Research, associate editor of Abacus, and editorial board member of several international accounting journals. He is vice-president of the Austrian accounting standard setter, AFRAC. And he served as president of the European Accounting Association, President of the German Academic Association for Business Research, Vice President of the American Accounting Association and of the International Association for Accounting Education and Research.

- **Online Seminar attendance – 8 November 2024: “Corporate Sustainability Information and Investors' Judgments: The Role of Social Value Orientation”. The seminar was facilitated by Professor. Sandra C. Vera-Muñoz.** Sandra C. Vera-Muñoz is an Associate Professor at the University of Notre Dame’s Mendoza College of Business. She is an EY Faculty Fellow, Notre Dame Deloitte Center for Ethical Leadership Faculty Fellow, and former Deloitte Foundation Department Chair of Accountancy. She studies how corporate sustainability disclosures affect firm valuation and investors’ judgments. She received a B.B.A. (Accounting) from the University of Puerto Rico, an MBA from Penn State University, and a Ph.D. (Accounting) from the University of Texas at Austin. Her dissertation on accounting knowledge and opportunity costs was honored with the AAA/ABO Outstanding Dissertation Award. Professor Vera-Muñoz has published in The Accounting Review, Contemporary Accounting Research, Review of Accounting Studies, Auditing: A Journal of Practice and Theory, Accounting Horizons, Accounting, Organizations and Society, and the Journal of Business Ethics, among others. She serves on the Editorial Board of Accountability in a Sustainable World Quarterly and has served on the editorial boards of The Accounting Review, Contemporary Accounting Research, Auditing: A Journal of Practice and Theory, and the Journal of International Accounting Research, among others. She has been invited to present at numerous national and international research conferences. Professor Vera-Muñoz chaired the 2023 AAA/AACSB/RRBM Award for Research Impacting Societal Challenges Committee and serves on the AAA/Research & Publications Committee. She has also served on the AAA/Grant Thornton Doctoral Dissertation Award Committee, the New Faculty Consortium Planning Committee, and as a faculty liaison with KPMG. Professor Vera-Muñoz teaches Corporate Sustainability Reporting to graduate and undergraduate students. She is the recipient of the 2022 Rev. Edmund P. Joyce, C.S.C., Award for Excellence in Undergraduate Teaching and the 2022 Mendoza Mission Research Award. For her spirit of service and academic accomplishments, Professor Vera-Muñoz was named to the 2021 Notre Dame All-Faculty Team.
- **Conference attendnace: The Arab federation of Accountants & Auditors Conference 2023: “Digital Economy and Sustainable Development: Opportunities & Challenges”.** Sponsored by Mr. Mostafa Madboli Egyptian prime minister in Mariott Hotel on 4 and 5 February 2023.
- **Online Seminar attendance – 6 January 2023: “The Innovation Consequences of Court Efficiency”.** The seminar was facilitated by Professor Jinhwan Kim joined the Stanford Graduate School of Business in July 2019. Professor Kim’s research focuses on the economic consequences of corporate disclosure. His research investigates how traditional and non-traditional forms of corporate disclosure affect capital market and real outcomes. He holds BS and MS degrees from Columbia University and a PhD from MIT Sloan School of Management.
- **Online Seminar attendance – 13 January 2023: “Enterprise Social Media and Control System Design”.** The seminar was facilitated by Prof. Dennis Fehrenbacher completed his studies in business administration at the European School of Business (ESB) in Reutlingen in 2008. He then worked as a teaching and research assistant at the Chair of General Business Administration and Controlling under Prof. Dr. Burkhard Pedell at the University of Stuttgart and completed his PhD at the same chair in 2012. The title of his doctoral thesis was "Design of Incentive Systems: Experimental Approach to Incentive and Sorting Effects". After graduating, he joined Monash University in Melbourne, Australia. At Monash University he was promoted to Associate Professor in 2019. Prof. Dennis Fehrenbacher's research focuses on management accounting and information systems, and specifically digital technologies and their potential use for corporate management. The focus is particularly on behavioural aspects, which are preferably

analysed in experimental settings. Thus, for example, in one project he uses eye-tracking experiments to investigate how the perception of responsibilities influences information processing in performance evaluations. In another project, he researches how information overload affects the performance of management accountants and how using IT can help. Prof. Dennis Fehrenbacher frequently uses an empirical-quantitative approach including experiments and questionnaire-based surveys. He publishes in very high-quality journals, including Management Accounting Research and the Journal of the Association for Information Systems. He currently serves as an Editor for Decision Support Systems and is a member of the Editorial Board of Behavioral Research in Accounting. His research has already received several awards.

- **Online Seminar attendance – 20 January 2023: “Doing Interventionist Research in Accounting”. The seminar was facilitated by Professor. Kari Lukka.** Kari’s research interests as well as his international publication record cover a wide range of management accounting as well as accounting theory and methodology topics. Kari’s teaching focuses on management accounting, but he also gives a course on the philosophy of science and research methodology for doctoral students. He is an Associate Editor of QRAM as well as a member of the Editorial Boards of AAAJ, ABR, AOS, BAR, BRIA, CPA and MAR. In 2015-2019 he served as the International Director of the Management Accounting Section of the AAA. He is a member of the Faculty of the EIASM, too. In that context, he organized and chaired, jointly with Prof. Michael Shields, the biannual conference on “New directions in management accounting” in 1998-2016, and was the coordinating faculty member of the EDEN doctoral course on “Case- based research in management accounting”, organized biannually in 2003-2015. For several decades, Kari has been actively involved in the executive education of the Turku School of Economics. In addition to being a member of the Council of Turku School of Economics, from 2014 until 2021 he was the Chair of the University Collegiate Council of the University of Turku. In 2022 Kari received the Anthony G. Hopwood Award for Academic Leadership from the EAA.
- **Online Seminar attendance – 3 February 2023: “Well-Calibrated Professional Skepticism: Its Benefits on Auditor Responsiveness to the Risk of Material Misstatement and Its Roots in Culture Controls and Auditor Values”. The seminar was facilitated by Katlijn Haesebrouck** joined Maastricht University as an Assistant Professor of Accounting in 2016, after obtaining her Ph.D. from KU Leuven. Her main research interests are in managerial accounting and control based on the experimental method. Her Ph.D. research on knowledge sharing from a management control perspective has been published in The Accounting Review, Accounting, Organizations and Society, and Contemporary Accounting Research. As part of a Foundation for Auditing Research Grant on “Culture controls in audit firms”, Katlijn investigates the way audit firms in the Netherlands use culture controls, the extent to which these culture controls result in employees internalizing the organizational objective of high audit quality, and the factors that influence this relationship. Katlijn spent several terms at research institutes abroad, such as the University of Texas at Austin, Tulane University, and the University of Illinois at Urbana-Champaign.
- **Online Seminar attendance – 10 March 2023: “Developing Political Theory Performativity: An Agential Realism Perspective on Social and Environmental Accounting”. The seminar was facilitated by Prof. Lehner’s** research interests are situated on the intersection of accounting and organization theory, with a focus on ethics and sustainability as well as on the use of artificial intelligence therein. After graduation, he spent more than 10 years in the accounting and finance industry as risk manager and chartered financial accountant before returning to academia in

2010, with following habilitations, leading to higher doctorates as docent in the fields of both accounting and information sciences. Dr. Lehner is the director of the Hanken Centre of Accounting, Finance and Governance associate professor of Accounting at the Hanken School of Economics (AACSB, EQUIS, AMBA) in Helsinki. Furthermore, he is a visiting full professor in Finance at the Middlesex University London and uses his diverse backgrounds to drive forward the field with interdisciplinary research – also as passionate book author, as keynote speaker at global industry events, and through advisory and project activities for organizations such as the OECD or EU (EFRAG member). Dr. Lehner also serves the community as editor in chief of the Emerald Journal of Applied Accounting Research (ABDC: B ranked, ANVUR: A, SCOPUS), and he is a personal signatory of the DORA declaration on research that creates impact.

- **Online Seminar attendance – 24 March 2023: “The Mystery of Accounting: from Calculating Value to Debating the Common Good”.** The seminar was facilitated by Paolo Quattrone is Professor of Accounting, Governance and Society and Director of the Centre for the Analysis of Investment Risk at the Alliance Manchester Business School. Prior to Manchester, he held positions at University of Edinburgh Business School (where he was Chair of Accounting, Governance and Social innovation and co-director of the Centre for Accounting and Society), at IE Business School, Madrid (where he was Professor of Accounting and Management Control) and at Saïd Business School (SBS), (where he was Reader in Accounting and Official Student, i.e. Fellow, of Christ Church). At Oxford, he is an Associate Fellow of SBS and an Honorary Senior Research Fellow of Italian Studies at Oxford, which he co-founded during his time at the University. A truly international scholar, Paolo has conducted research and taught at the universities of Catania, Kyoto, Madrid Carlos III, Manchester, Oxford, Palermo, Siena, Stanford and Luigi Bocconi of Milan. As Fulbright New Century Scholar at the University of Stanford, he conducted research on changes in business models in education. Paolo served on the Standing Scientific Committee of the European Accounting Association for several years. He sits on the editorial boards of major academic journals, such as Accounting Organizations and Society, and he has been associate editor of The British Accounting Review and of Critical Perspectives on Accounting. Paolo now teaches, consults, and researches in the area of major programme management, where he is developing a series of impact case studies on reporting, governance and leadership practices to address issues of risk and uncertainty in complex organizations. He is a member of the teaching team for the Major Projects Leadership Academy.
- **Online Seminar attendance – 25 August 2023: “Peer-to-Peer Recognition Leaderboards and Employee Helping Behavior”.** The seminar was facilitated by Adam Presslee (PhD, CPA) is an Associate Professor and holds the J. Page R. Wadsworth Junior Chair at the University of Waterloo’s School of Accounting and Finance. His research aims to advance theories that inform the professional community in the design and implementation of effective management control systems. Adam’s research has been published in several top-tier journals such as The Accounting Review, Accounting, Organizations and Society, and Contemporary Accounting Research. He currently serves as the Editor-in-Chief of Accounting Perspectives and is the Co-Director of CPA Ontario’s Center for Sustainability and Performance Management.
- **Online Seminar attendance – 1 September 2023: “Why Do Auditors Perform Very Poorly on Some Tasks?”.** The seminar was facilitated by Karim Jamal PhD, FCPA FCA, is a CPA Distinguished Professor and Department Chair of Accounting and Business Analytics (ABA), at the University of Alberta. Dr. Jamal is the past Chair of the American Accounting Association’s

Financial Accounting Standards Committee (FASC) which provides scholarly opinion and discussion to the Financial Accounting Standards Board (FASB) in the U.S., The International Accounting Standards Board (IASB) and The Securities and Exchange Commission (SEC). Dr Jamal's primary research focus is on: (1) Auditor balancing of fraud detection versus client satisfaction, (2) Disclosure and its effect on conflict of interest, and discussions with the audit committee, (3) Private markets for accounting and auditing, (4) Regulatory failure in auditing and (5) Persuasion, justification and interpersonal perception in auditing. Dr Jamal has numerous publications in research and professional journals in accounting, economics and psychology, published in Australia, Canada, the US, the UK, Japan and Taiwan. Significant Honors: 2009: Fellow of Chartered Accountants (Alberta FCA / FCPA). 2010: Haim Falk Award for Distinguished Contribution to Accounting Thought from the Canadian Academic Accounting Association (CAAA). 2023: CPA (Alberta) Lifetime Achievement Award for thought leadership and distinguished contribution to the accounting profession. 2023: Inducted in the Canadian Accounting Hall of Fame.

- **Online Seminar attendance – 15 September 2023: “The Use of Institutional Theory in Social and Environmental Accounting Research: A Critical Review”.** The seminar was facilitated by Sven Modell is a Professor of Management Accounting at Alliance Manchester Business School, he received his PhD in Business Administration from Lund University, Sweden in 1998. Prior to joining Alliance Manchester Business School in 2007 he held a Chair in Accounting at Stockholm University School of Business, Sweden. He also holds Visiting Professorships at the Norwegian School of Economics (NHH), Norway, and Turku School of Economics, Finland. He has previously been a Visiting Professor at the University of Technology Sydney and the University of Sydney, Australia, and an Erskine Fellow at the University of Canterbury, New Zealand. He currently serves as Editor of Journal of Management Accounting Research and Associate Editor of Accounting and Business Research and the European Accounting Review and sits of the editorial boards of a number of other, leading accounting journals. In addition, he is an Editor of the European Accounting Association's PhD Mentoring Initiative, which is a forum where doctoral students in accounting can receive advice and feedback on their research proposals and ongoing research work. Between 2019 and 2022, he served as International Director and Chair of the International Committee of the American Accounting Association Management Accounting Section and was also a member of the Executive Committee of the section. He is the recipient of several research awards, most recently for his paper "Rethinking performativity: a critical realist analysis of accounting for corporate social responsibility" (co-authored with Max Baker at the University of Sydney) which received the Mary Parker Follett Award for Outstanding Paper in Accounting, Auditing and Accountability Journal in 2019.
- **Online Seminar attendance – 13 October 2023: “How do Tax Disclosures Affect Private Firms? An Examination of Corporate Investment”.** The seminar was facilitated by Nathan C. Goldman is an Associate Professor, University Faculty Scholar, and Park Faculty Scholar at the Poole College of Management at North Carolina State University. Nathan earned his Bachelor of Science from The University of Arizona, his Masters of Accounting from The University of North Carolina at Chapel Hill, and his Ph.D. from The University of Arizona. Nathan's research focuses on corporate taxation, specifically, the auditing of income taxes, accounting for income taxes, and the capital market effects of taxation. Nathan's work has been published in numerous FT 50 journals including The Journal of Accounting and Economics, The Accounting Review,

Contemporary Accounting Research, Accounting, Organizations and Society, and Harvard Business Review. Nathan currently serves on the Editorial Board for The Accounting Review, Contemporary Accounting Research, Auditing: A Journal of Practice & Theory and Accounting Horizons, and he will begin a term as Associate Editor at European Accounting Review at the start of next year.

- **Online Seminar attendance – 20 October 2023: “Opportunities or Challenges? Audit Risk and Blockchain Disclosures in 10-K Filings”.** The seminar was facilitated by Tawei (David) Wang is currently a KPMG/Neil F. Casson Endowed Professor at DePaul University. He is also an Associate Dean for Faculty and Research in the Driehaus College of Business. He received his Ph.D. from Krannert Graduate School of Management, Purdue University in 2009. His research interests are information security management and IT management. His papers have appeared in several leading journals, including Information Systems Research, Accounting Horizons, Auditing: A Journal of Practice and Theory, Communications of the Association for Information Systems, Decision Support Systems, European Journal of Information Systems, International Journal of Information Management, Information and Management, Information Systems Journal, International Journal of Accounting Information Systems, Journal of Accounting and Public Policy, Journal of Banking and Finance, Journal of Information Systems, among others. He is an Associate Editor of Information and Management and the Co-Senior Editor of the Journal of Information Systems. He was a Fulbright Specialist for developing data analytics curriculum for accounting programs. He was also involved in the development of cybersecurity curriculum guidelines by ACM. He was a speaker for the Institute of Internal Auditors, Institute of Management Accountants, ISACA, and a panelist for the Federal Reserve Bank Charlotte. He was selected to be the KPMG James Marwick Professor in Residence in 2018. He was the President of the American Accounting Association Midwest Region and was the president of the American Accounting Association Accounting Information Systems section.
- **Online Seminar attendance – 27 October 2023: “Monitoring by Equity and Debt Holders”.** The seminar was facilitated by K.R. Subramanyam is a KPMG Foundation Professor of Accounting at University of Southern California - Marshall School of Business, Associate Dean of Marshall PhD Program, K.R. Subramanyam is a prolific and highly cited researcher in financial accounting and auditing who is on the editorial boards of several leading journals. His research has been widely reported in the national and international media and also cited in congressional hearings. He is the recipient of several research awards including the Notable Contribution to the Auditing Literature. Professor Subramanyam teaches financial statement analysis in the MBA program and is an author of a popular text book on the topic. Professor Subramanyam has been actively involved with doctoral students and has placed his students at Stanford and Columbia.
- **Online Seminar attendance – 29 April 2022: “Recent Research on Executive Turnover”.** The seminar was facilitated by Professor Dhananjay Nanda vice-dean of faculty and research and professor of accounting at the Miami Herbert Business School. He teaches Managerial Accounting, Strategic Control and Financial Reporting, and Leadership issues in Control. He taught managerial accounting, cost and control systems at the Duke University Fuqua School of Business from 2002-2008 and the University of Michigan Business School from 1997-2002. His research focuses on the incentive aspects of performance evaluation and compensation systems as they relate to corporate financial reporting and disclosure activities. His recent research focuses on accounting information’s role in resolving uncertainty about managerial ability, the role of boards of directors

in affecting managerial incentives in both public and non-profit firms, and managers' voluntary disclosure behavior. DJ's research has been presented at numerous universities, international and national conferences and has been published in the Journal of Accounting and Economics, Journal of Accounting Research, The Accounting Review, the Journal of Financial Economics, the Review of Accounting Studies and the Journal of Operations Management. Nanda won several research and teaching awards and his work has been recognized internationally. He has also been involved in consulting engagements at a number of domestic and international firms. He has taught in executive education programs at Indian School of Business, Seoul National University, INSEAD, FGV and University of Munich.

- **Online Seminar attendance – 3 June 2022: “Direct Lending: The Determinants, Characteristics and Performance of Direct Loans”.** The seminar was facilitated by Professor. Maria Loumioti an Associate Professor of Accounting at the University of Texas at Dallas. Her research spans multiple areas of financial intermediation including non-bank lending, leveraged loan markets, securitization, and soft-information-based personal credit. Her research has been published in the top journals in Accounting and is cited in media outlets including Bloomberg, The American Banker and Harvard Business Review. Professor Loumioti received the European Central Bank's Lamfalussy Fellowship for promising young researchers. She holds a Doctorate in Business Administration from Harvard Business School, and a BBA in Accounting and Finance from Athens University of Economics and Business. She was previously an Assistant Professor at the University of Texas at Dallas, Assistant Professor at the University of Southern California and a Visiting Assistant Professor at MIT Sloan.
- **Online Seminar attendance – 8 July 2022: “Firms' Voluntary Adoption of Sustainability Standards: Causes and Consequences”.** The seminar was facilitated by Professor Khrystyna Bochka Associate Professor of Accounting at the University of Miami (UM) and an Academic Fellow at the Value Reporting Foundation (VRF). She teaches advanced managerial accounting in the undergraduate and graduate programs and joined the faculty at UM in 2014 after completing her PhD in Accounting at Rutgers University. Khrystyna holds a Bachelor of Science in Mathematics and a Master of Science in Statistics from Ivan Franko National University in L'viv, Ukraine. Khrystyna's research interests include corporate disclosures, corporate sustainability, capital markets, behavioral finance, forecasting and textual analysis. Her doctoral dissertation focused on the usefulness and predictive ability of textual information in annual corporate reports filed with the SEC. Khrystyna is also working on research that explores the information value and disclosure strategies in a large sample of earnings conference calls, sustainability reports, and other corporate disclosures. Khrystyna's research has appeared in The Accounting Review, Journal of Accounting Research, Journal of Accounting, Auditing, and Finance, and Foundations and Trends in Accounting. Khrystyna often attends and presents her work at leading accounting conferences and workshops in the US and worldwide. She is also a frequent reviewer at major accounting, finance, and management journals. Khrystyna has recently received the Outstanding JMAR Reviewer Award, FARS Outstanding Discussant Award, and the University of Miami Business School Emerging Scholar and Outstanding Teacher Awards.
- **Online Seminar attendance – 19 August 2022: “The Impact of Interest Rate Swaps on the Quality of Financial Reporting: An Introduction”.** The seminar was facilitated by Professor Ahmed Rashad Abdel Khalik V. K. Zimmerman Professor of International Accounting, Professor of Accountancy, and Director of the V. K. Zimmerman Center for International Education and Research in Accounting at University of Illinois at Urbana-Champaign. Abdel khalik conducts empirical research in accounting, focusing on financial reporting, accounting for risk, hedge

accounting, research methodology, and current issues in accounting standards. He has authored several books including Accounting for Risk, Hedging and Complex Contracts (2013), BRAZE N: Big Banks, Swap Mania and the Fallout (2019), and Empirical Research in Accounting: A Methodological View point (1979). Abdel khalik was the Founding Editor of Journal of Accounting Literature from 1980 till 1989 and the Senior Editor of The Accounting Review from 1990 through 1994. He has been the Senior Editor of the International Journal of Accounting since 2000, Abdel khalik graduated with honors from Cairo University in 1961. He then moved to the United States and received his Master of Business Administration and M.A. degrees in economics from Indiana University in 1965 and 1966, respectively. In 1972, Abdel khalik received his Ph.D. degree in Accountancy from University of Illinois at Urbana-Champaign. Abdel khalik worked briefly at the National Bank of Egypt and at Cairo University, before moving to U.S.A. for his graduate studies at Indiana University. He interrupted his studies to join the University of North Carolina at Charlotte as an Instructor in Economics (1967 - 1969). He joined Columbia University as an Assistant Professor after completing his Ph.D. In 1975, Abdel khalik joined Duke University as an Associate Professor then the University of Florida as the Walter J. Matherly Professor in 1977, and later holding an appointment as Graduate Research Professor from 1980 till 2001. During his term at University of Florida, Abdel-Khalik was the Director of the Accounting Research Center from 1977 till 2000. In 2000, he was appointed by University of Illinois at Urbana-Champaign as a Professor of Accountancy and Director of the V. K. Zimmerman Center for International Education and Research in Accounting. The Zimmerman Center sponsors The International Journal of Accounting and The Illinois International Accounting Symposium. He became the V. K. Zimmerman Professor of International Accounting in 2012. His research has been published in top ranking journals such as The Accounting Review, Journal of Accounting Research, Accounting, Organizations and Society, and Contemporary accounting research.

- **Online Seminar attendance – 9 September 2022: “Just Friends? Managers’ Connections to Judges”.** The seminar was facilitated by Professor Sterling Huang who joined Singapore Management University in 2014. He received his Master of Science and Ph.D. in Management from INSEAD Business School. Prior to his doctoral studies, Sterling was an auditor with PricewaterhouseCoopers (Sydney). He has published his work in leading academic journals such as the Journal of Accounting Research, The Accounting Review, Review of Financial Studies, Management Science, Strategic Management Journal, Review of Corporate Finance Studies, European Accounting Review, and Journal of Accounting, Auditing, and Finance. His work has been cited multiple times in major media outlets and practitioner forums, such as Wall Street Journal, Thomson Reuters, Bloomberg, INSEAD Knowledge, Harvard Business Review, Booz & Co Strategy & Business Magazine, Baron’s Magazine, Chief Executive Magazine, American Banker Online, Finance & Development (IMF), the Harvard Law School Forum on Corporate Governance and the Columbia Law School’s Blog on Corporations and the Capital Markets. He is a Chartered Financial Analyst Charterholder and a member of the Institute of Chartered Accountant Australia.
- **Online Seminar attendance – 25 November 2022: “Research and Development Costs Reporting under IFRS: Existing Evidence and Opportunities for Future Research”.** The seminar was facilitated by Professor Ioannis Tsalavoutas who is a professor of accounting and the leading founder of the Adam Smith Observatory of Corporate Reporting Practices at the University of Glasgow. Ioannis' work experience includes positions as an accounting assistant (in Greece) and as a financial accounting and reporting analyst at Company Reporting Ltd in Edinburgh. His main area of expertise is financial accounting and reporting: in particular,

investigating companies' reporting practices under IFRS across different jurisdictions, along with any economic consequences that may arise from divergence in practice. Given his expertise, Ioannis has been invited to present his work to IASB and ISSB staff and is a member of the ACCA Global Forum for Corporate Reporting, the ICAS Corporate & Financial Reporting Panel, and the UKEB Academic Advisory Group. Ioannis is one of the three Editors for Journal of International Financial Management & Accounting and the Section Editor for Accounting and Finance for European Management Journal.

- **Online Seminar attendance – 2 December 2022: “How Does Depletion Affect Auditor Negotiations? The Importance of a Skeptic or Client Service Natural Disposition”.** The seminar was facilitated by Lori Bhaskar an Associate Professor at the Kelley School of Business at Indiana University-Bloomington. Lori earned her PhD in Accounting from the Georgia Institute of Technology in 2014 and her B.S. and M.P.A. in Accounting from the University of Wisconsin-Whitewater in 2004 and 2005, respectively. Prior to her academic career, Lori worked in public accounting as an auditor at Deloitte in Milwaukee, WI, in the financial services industry. Lori specializes in behavioral auditing research and focuses on topics such as audit quality, audit regulation, internal control audits, and professional skepticism. Her research has been published in Journal of Accounting Research, The Accounting Review, Contemporary Accounting Research, and Auditing: A Journal of Practice & Theory, and Accounting Horizons. She currently serves on the Editorial Board at Accounting, Organizations and Society and Auditing: A Journal of Practice & Theory. She teaches undergraduate Auditing & Assurance Services and is the Director of the undergraduate Assurance & Risk Advisory Services Workshop.
- **Online Seminar attendance – 24 September 2021: “Counterpoised Disclosure: Evidence from the Biotechnology Industry”.** The seminar was facilitated by Professor. Luminita Enache Luminita Enache is an Associate Professor (with tenure) and Future Fund fellow at the University of Calgary. She joined Haskayne School of Business in July 2018 as an Assistant Professor of Accounting. Dr. Enache's research focuses on the role of accounting information in capital markets, managers' decision making, and corporate governance for new economy companies, particularly knowledge-intensive biotechnology companies. The emphasis on pharmaceutical and biotechnology emanates from her professional background. She is a registered nurse and continues to hold a license to practice in Italy and Romania. She principally examines whether, why, and how corporations communicate financial information beyond accounting numbers, Prior to joining Haskayne School of Business, Professor Enache worked at Tuck School of Business and for the Master of Health Care Delivery Science Program at Dartmouth College. Luminita held visiting positions at the MIT, at the University of Michigan and at Columbia Business School in New York. Moreover, she has been a Lecturer of Accounting in New Zealand, at Victoria University of Wellington, She has collaborated with academic colleagues from the University of Calgary as well as other prominent institutions. Professor Enache research has been published in Management Science, Review of Quantitative Finance and Accounting (3 publications), Australian Accounting Review and has written 14 practitioner-oriented articles stemming from her academic research: Harvard Business Review (12 digital articles), California Management Review (1 insight article, and the inaugural issue of Management and Business Review (1 article). These articles pertain to new-economy, digital firms, written on a contemporary topic making headlines. In 2020, the quality of her work was endorsed by the conferral of Dean's Award for Innovative Research, Professor Enache is the recipient of the 2020 Excellence in Reviewing Award sponsored by AAA's Financial Accounting and Reporting Section, the 2019 Best Paper Award of the European Institute for Advanced Studies in Management (EIASM) Interdisciplinary Workshop on

“Intangibles & Intellectual Capital”, the 2019 Outstanding Discussion Award from the AAA's Financial Accounting and Reporting Section, of the 2018-2019 CPA Teaching Excellence Award, the 2021-2023 Social Sciences and Humanities Research Council (SSHRC) Insight Grant, Principal Investigator, the 2019- 2022 Social Sciences and Humanities Research Council Insight Grant, coinvestigator grant, 2019-2021 Social Sciences and Humanities Research Council Insight Development Grant, Principal Investigator, the 2013 Accounting and Finance Association of Australia and New Zealand Research Grant (AFAANZ) and Victoria University of Wellington (VUW) Research Establishment Grant, In addition to her academia work, she is also a Registered Professional Nurse in Italy and Romania, and a Certified Public Accountant in Australia. Luminita speaks Italian, French, German, English and Romanian.

- **Online Seminer attendance – 19 March 2021: “Stock Lending Dynamics and the Consequences of Fraud Allegations by Activist Short Sellers”. The seminar was facilitated by Professor. Robert Bushman The Forensic Accounting Distinguished Professor and Chair of the Accounting Area at The University of North Carolina at Chapel Hill (USA). Dr. Robert Bushman is The Forensic Accounting Distinguished Professor and Chair of the Accounting Area, Kenan-Flagler Business School, the University of North Carolina at Chapel Hill, He received his PhD from the University of Minnesota and BBA in accounting from Ohio University, Accounting professor Robert Bushman’s research investigates the roles played by accounting information in corporate governance, managerial compensation, debt-contracting and bank regulation. His research has been extensively published in leading academic journals including: The Accounting Review, Journal of Accounting and Economics, Journal of accounting research, Journal of Financial Economics, The Journal of Finance, Contemporary Accounting Research, and Management Science.**
- **Online Seminer attendance – 5 March 2021: “Advancing Our Understanding of the Economic Imperative of Auditing through Research”. The seminar was facilitated by Professor. W. Robert Knechel, (The Senior Editor of The Accounting Review). W. Robert Knechel, the Frederick E. Fisher Eminent Scholar in Accounting in the Fisher School of Accounting, Warrington College of Business at the University of Florida, Professor Knechel is currently the Senior Editor of The Accounting Review and has previously served as the Senior Editor of Auditing: A Journal of Practice & Theory. He is the Director of the International Accounting and Auditing Center in the Fisher School of Accounting. He also holds the title of Research Professor in Accounting at the University of Auckland Business School in New Zealand and Research Professor in Auditing at KU Leuven in Belgium. He previously has held partial appointments at Maastricht University and the University of Amsterdam in the Netherlands, Professor Knechel's research is published in a variety of journals, He has served on the editorial boards of several academic journals including Contemporary Accounting Research. Finally, he is the author or co-author of a number of books in auditing, Professor Knechel has held the title of University of Florida Research Foundation Professor in recognition of his ongoing research, He is the recipient of numerous research grants from accounting firms and regulators in Australia, New Zealand, Belgium, and the European Union, He also served as Vice-Chairman and Director of Education of the Auditing Section at different times. Professor Knechel holds a PhD from The University of North Carolina at Chapel Hill. He has also received the degree of Doctor Honoris Causa from BI Norwegian Business School.**
- **Online Seminer attendance – 16 February 2021: “Who’s the fairest of them all? A comparison of methods for classifying tone and causal reasoning in earnings-related management discourse”. The seminar was facilitated by Professor. Steven Young. Steven**

Young is Professor of Accounting and Associate Dean (Resources) at Lancaster University Management School. His current research interests combine aspects of financial communication and natural language processing. His industry research collaborations include the Financial Conduct Authority, the Financial Reporting Council, the CFA Society UK, and the Pensions and Lifetime Savings Association. He is Associate Editor for Journal of Business Finance and Accounting and an editorial board member for a range of journals including Accounting, Organizations and Society and Accounting and Business Research. His work has been published in top scholarly journals including: The Accounting Review; Review of Accounting Studies; Accounting, Organizations and Society; Journal of Accounting and Economics; Journal of Banking & Finance; Journal of Business Finance & Accounting; British Accounting Review; Abacus; Accounting and Business Research and European Accounting Review.

- **Online Seminar attendance – 26 January 2021: “Shifting Human/Technology Agency and Auditor Legal Liability”.** The seminar was facilitated by Professor. Elaine Mauldin. Elaine G. Mauldin is BKD Professor at the Robert J. Trulaske, Sr. College of Business at the University of Missouri, and The President of the American Accounting Association (AAA), Elaine earned her Ph.D. from the University of Nebraska, Elaine is currently finishing a six year term as Editor of The Accounting Review and has served as Associate Editor of the Journal of Information Systems (2003-08, 2010-14). She has published widely in peer-reviewed journals including The Accounting Review, Accounting Horizons, Journal of Information Systems, Auditing: A Journal of Practice and Theory, Contemporary Accounting Research, Journal of Accounting and Economics, Journal of Accounting, Auditing & Finance, Journal of Accounting and Public Policy, Research in Accounting Regulation, Accounting Organizations and Society, International Journal of Accounting Information Systems, and Strategic Finance.
- **Online Seminar attendance – 15 January 2021: “Roles of Prescription and Evolution in Practice of Accounting”.** The seminar was facilitated by Professor. Shyam Sunder. Dr. Shyam Sunder is the James L. Frank Professor of Accounting, Economics, and Finance at the Yale School of Management and Professor in the Department of Economics. He is a renowned accounting theorist and experimental economist. His research contributions include financial reporting, information in security markets, statistical theory of valuation, and design of electronic markets. He is a pioneer in the fields of experimental finance and experimental macroeconomics. Dr. Sunder has won many awards for his research that includes ten books and more than 220 articles in the leading journals of accounting, economics and finance, as well as in popular media. Dr. Sunder’s current research includes the problem of structuring U.S. and international accounting and auditing institutions to obtain a judicious and efficient balance between regulatory oversight and market competition. He is a past president of the American Accounting Association, former director of the Millstein Center for Corporate Governance and Performance at Yale, distinguished fellow of the Center for Study of Science and Technology Policy in Bengaluru, and research fellow of Research Institute of Economics and Business Administration, Kobe University. He is also a member of the International Academic Advisory Boards of the Indian Institute of Technology, Gandhinagar, and the Business School of Jindal Global University, Sonapat, India, Shyam Sunder is the One Hundred and Fifth member of The Accounting Hall of Fame.
- **European Accounting Association Virtual Workshop (14 December 2020): “Accounting Education Futures: A postpandemic Provocation”** is the first in a series of new initiatives brought by the EAA Education Committee and provided participants with the opportunity to reflect on the year that was, discuss accounting education futures from different perspectives, including technology, equity and diversity, learning design, access to education and the new look

and feel of accounting classrooms. There were leading accounting educators from around the world who offered up diverse provocations, lead us to reflect on 2020 and to envision educational pathways forward for 2021 and beyond. The workshop was facilitated by Philip Joos Chair of the Education committee at EAA and Anastasia Kopita Vice-Chair of the Education Committee at EAA.

- **Online Seminar attendance – 11 December 2020: “Does the All-Star Award Affect Analysts’ Performance? Evidence from a Regression Discontinuity Design and the Field”.** The seminar was facilitated by Prof. Hai Lu who is the McCutcheon Professor in International Business and Professor of Accounting at the Rotman School. Professor Lu is the founding director of Guanghua-Rotman Centre for Information and Capital Market Research and is an editor of Contemporary Accounting Research, He has published his research in top ranking journals such as The Accounting Review, Contemporary Accounting Research, Review of Accounting Studies, Journal of Accounting Research, Management Science and Accounting, Organizations and Society.
- **MOF Tax Conference 2020: “Egypt’s Tax system reform”.** Organized by the Ministry of Finance in Nile Ritz Carlton Hotel on 5 and 6 December 2020.
- **Online Seminar attendance – 24 November 2020: “Does PCAOB regulatory enforcement deter nonsanctioned auditors?”.** The seminar was facilitated by Dr. Phillip Lamoreaux Phillip Lamoreaux is an Associate Professor at Arizona State University - W. P. Carey School of Business, Professor Lamoreaux's research examines a wide range of topics in auditing, regulation of auditing, and corporate governance. His research has been published in top journals including: Journal of Accounting and Economics, The Accounting Review, Review of Accounting Studies, Contemporary Accounting Research and Accounting, Organizations and Society. Prior to joining academia, Professor Lamoreaux worked for KPMG, with his final role as a Senior Manager in the audit practice. he is a member of an Editorial Board of Contemporary Accounting Research and The Accounting Review.
- **Online Seminar attendance – 13 November 2020: “Can Accounting Academics Consistently Influence Practice? Simulating the Audit Standard Setting Process”.** The seminar was facilitated by Prof. Steven Salterio Chair of Accounting and Auditing in the Smith School of Business, Queen's University (Canada), Steve is currently Senior Editor of Behavioral Research in Accounting, and a past Editor (in-Chief) and Editor of Contemporary Accounting Research with numerous editorial board appointments and ad hoc Editorships, Steve has published extensively in The Accounting Review, Accounting Organizations and Society, Contemporary Accounting Research, Auditing: A Journal of Practice & Theory, Behavioral Research in Accounting, Journal of Management Accounting Research, Journal of Business Ethics and Journal of Accounting Research among other academic and practitioner outlets.
- **Workshop attendance: Center for Learning & Teaching – The American University in Cairo (March 2020) – “Faculty Training in Preparation for Contingency Planning”.** March 16, 2020 from 9:00 am to 4:30 pm.
- **Workshop attendance: The Egyptian Society for Accountants and Auditors (ESAA) February 2020 – Workshop on “The new Egyptian Accounting Standards in practice”** in collaboration with the Egyptian Financial Regulatory Authority (FRA) in the Mariott Cairo Hotel, Aida Ballroom, Cairo, Egypt. The facilitators were Mr. Hazem Hassan CEO of ESAA and Mr Mohamed Omran CEO of FRA.
- **Seminar attendance: The Office of General Counsel & Compliance – AUC (15 October 2019) – Conflict of Interest, Conflict of Commitment, and Academic Freedom Seminar - The seminar was facilitated by Sunanda Holmes, AUC General Counsel.**

- **Seminar attendance: The Office of General Counsel & Compliance – AUC (8 October 2019) – Anti-Harassment and Non-Discrimination Seminar** - The seminar was facilitated by Sunanda Holmes, AUC General Counsel.
- **The Academy of Business in Society (ABIS) Webinar Series (February 2019) – Digitalization and New Business Value** - The webinar was facilitated by Rashik Parmar, Technical Executive & IBM Distinguished engineer.
- **Public Talk attendance: AUC (10 February, 2019).** The talk was delivered by Jonathan L. Wolf, is the founder and president of Wendover Housing Partners LLC, a Florida-based, privately-held leading real estate development, investment and management company who presented “U.S. Economic Trends and Entrepreneurialism: Passion vs. Risk”. The talk was held in Mary Cross room – AUC.
- **Workshop attendance: School of Business – The American University in Cairo (February 2019) – “School of Business organizational culture”.** February 5, 2019 from 9:00 am to 4:30 pm in room 1055, Jameel Building, AUC. **The workshop was facilitated by** Amr Fawzi Hamed, senior business consultant and training professional.
- **Seminar attendance: School of Business - AUC (2 December, 2018).** The seminar was delivered by Mr. Amr Osman, Chairman and CEO and Mr. Aly Wally, Partner at LOGIC Consulting who presented “How to Break Into Consulting”. The seminar was held in room P020, on Sunday December 2nd from 1–2 pm.
- **Interactive session attendance (December 2018) – “What is blockchain?”** by PwC experts. The expert facilitators are Gavin Aspden, Regional Director for Professional Development at PwC's Academy Middle East and Daniel Johnson, Manager within the PwC Digital Trust practice in the Middle East. Through a mix of theory and practical games, participants will understand all the processes and checks of a blockchain. The session was held in P022 CVC at AUC on Tuesday, December 4th, 2018 from 10am - 12pm. Aspden Gavin is the Regional Director for Professional Development at PwC's Academy Middle East. He oversees the development of executive education and IFRS training for Academies in the region and has delivered training programmes to over 19,000 students and delegates from over 2,500 organisations around the world during his twenty years as a trainer. Gavin is a strong advocate of IFRS as the global financial reporting Language and remains actively involved in discussions and consultations around the future development and Maintenance of the standards. Daniel Johnson is a Manager within the PwC Digital Trust practice in the Middle East. He has more than 10 Years of experience leading client engagements across a number of different industries, with a focus on financial Services and telecommunications. Daniel has a keen interest in Block chain technology, having recently delivered a number of lectures on the Fundamentals of Blockchain and co-authored a white paper on Blockchain Governance in collaboration with Smart Dubai Government. Daniel has A background in Information Systems and Technology and has developed extensive knowledge in the field of Business and IT alignment, strategy, governance, risks and controls with a track record of providing value adding Assurance over ERP and CRM systems. Before joining PwC Middle East, Daniel specialized in the project management of ERP software implementations, successfully delivering several on-premise and cloud hosted solutions for major private organizations and government entities
- **Seminar attendance: Masters of Science in Finance Public Talk & Transforming Egypt Seminar Series– School of Business - AUC (27 November, 2018).** The seminar was delivered by Mr. Tarek Amer, Governor, Central Bank of Egypt (CBE) who presented “Egypt’s Medium-Term Economic Outlook: Challenges & Opportunities”. The seminar was held in Shafik Gabr Hall, on

Tuesday November 27th from 6–7 pm.

- **Seminar attendance (November 2018) – “Digital Innovation in Non-IT courses”** by the Charles J. Hedlund Distinguished Visiting Professor for Business and Computer Science, Eusebio Scornavacca. Eusebio is the Director of the UB Center for Digital Communication, Commerce and Culture, University of Baltimore, USA. The seminar took place on **Monday, November 5 at 1-2pm**, Dean's Conference Room, School of Business, AUC.
- **IGI Global’s Webinar Series (September 2018) - What Impact Does Diversity Have on Combating Predatory Publishing? - The webinar was facilitated by** Colby Conway, Managing Editor of Journal Development at IGI Global. The emergence of predatory publishing has authors, libraries, and institutions questioning the ethical standards of each publishing outlet and company. While identifying and avoiding predatory publishers can be a difficult process, increasing the diversity of the review board, in terms of geographical location, research interests, point of career, etc., can help promote credible and ethical publishing practices. Colby Conway, Managing Editor of Journal Development at IGI Global, highlighted the ethical standards of the double-blind peer review process and how increasing diversity can combat predatory publishing. This webinar was held in conjunction with the Fourth Peer Review Week, which took place from September 10-15, 2018. As a strong advocate for raising the ethical industry standard and providing quality resources to the academic community, Lindsay Wertman, Managing Director, and Caroline Campbell, Marketing Manager, have been a part of the 2018 planning committee.
- **Interfolio webinar (Wednesday 26 September, 2018): “Improving Faculty Review Processes with Interfolio”**. How can faculty promotion, tenure, and annual review processes be made easier and more consistent?. Academic institutions have historically followed highly labor-intensive, often complex processes for conducting professional reviews of their faculty members. These reviews might range from the most prestigious, such as tenure or a promotion to full professor, down to the most routine, such as an annual or periodic review. The Interfolio Faculty Information System is the first platform to holistically address the decisions and data associated with the scholar’s lifecycle—with modules for faculty hiring/recruiting, faculty activity reporting, and faculty promotion workflows. The webinar objectives: How Interfolio supports all types of academic review processes online—not only tenure but annual/periodic reviews, promotions, sabbatical requests, and more; How Interfolio helps you guide your faculty to best focus their efforts and remain informed of requirements as they pursue their own professional advancement; How Interfolio equips faculty affairs offices with practical tools to ensure consistency, equity, and adherence to policy around formal reviews of faculty employees.
<https://www.interfolio.com/values/>
- **European Accounting Association Annual Congress (2018 – Milan): SYMPOSIUM 1 – BEYOND CAPITAL MARKET EFFECTS: REAL AND MACROECONOMIC IMPLICATIONS OF ACCOUNTING INFORMATION**, Time: May 30, 15.00 — 16.30, Aula Magna, via Röntgen 1
Chair: Claudia Imperatore, Bocconi University, **Speakers:** Haresh Sapra, The University of Chicago Booth School of Business (short format University of Chicago) | Rodrigo Verdi, MIT Sloan School of Management (short format MIT) | Bjorn Jorgensen, London School of Economics and Political Science (short format LSE) | Massimiliano Semprini, Partner in the Professional Practice Director Office – Italian IFRS Specialist and Leader of the Italian IFRS Centre of Excellence
- **European Accounting Association Annual Congress (2018 – Milan): SYMPOSIUM 2 – INTEGRATED REPORTING (IR): ACHIEVEMENTS AND CHALLENGES FROM A MULTI-STAKEHOLDER PERSPECTIVE**, Time: May 30, 17.00 — 18.30, Aula Magna, via Röntgen 1

Chair: Ariela Caglio, Bocconi University, **Speakers:** Mary E. Barth, Stanford University | Richard Barker, University of Oxford | Brad J. Monterio, Colcomgroup and Institute of Management Accountants

- **European Accounting Association Annual Congress (2018 – Milan):** SYMPOSIUM 3 – EAR - NEW DIRECTIONS IN AUDITING RESEARCH, Time: May 31, 09.00 — 10.30, Aula Magna, via Röntgen 1, **Chair:** Mary Canning, University College Dublin | Bertrand Malsch, Queen’s University, **Speakers:** Chris Humphrey, Alliance Manchester Business School | Yves Gendron, Université Laval | Darren Thomas Baker, University College Dublin | Bertrand Malsch, Queen’s University | Mary Canning, University College Dublin
- **European Accounting Association Annual Congress (2018 – Milan):** SYMPOSIUM 4 – ACCOUNTING AND BIG DATA, Time: May 31, 11.00 — 12.30, Aula Magna, via Röntgen 1, **Chair:** Gabriel Pündrich, Bocconi University, **Speakers:** Robert Hodgkinson, ICAEW | Jacqueline Birt, UWA and IAESB | Glen Gray, California State University, Northridge. This symposium is sponsored by the Institute of Chartered Accountants in England and Wales (ICAEW).
- **European Accounting Association Annual Congress (2018 – Milan):** SYMPOSIUM 7 – FAIR VALUE ACCOUNTING: THE ETERNAL DEBATE, Time: June 1, 9.00 — 10.00, Aula Magna, via Röntgen 1, **Chair:** Araceli Mora, Editor AinE, **Speakers:** Richard Barker, Saïd Business School | Mary Barth, Stanford University | Peter Joos, INSEAD | Anne McGeachin, IASB | Alfred Wagenhofer, University of Graz
- **Provost Forum attendance: AUC (6 May, 2018), “Quality of Undergraduate Education at AUC”.** The forum featured Dr. Ehab Abdel Rahman, Provost. Dr. Abdel Rahman presented and discussed the Quality of Undergraduate Education Task force results and recommendations. The forum was held in Moataz El-Alfi Hall, on Sunday May 6 from 1 – 2 pm.
- **Seminer attendance: Brown Bag Seminar – School of Business - AUC (18 April, 2018).** The seminar was delivered by Mark Soliman, Professor of accounting at Marshall School of Business (UCS) who presented his research on “CEO Narcissism and Non-GAAP Earnings: Looking Good More Often with Lower Quality Exclusions”. The seminar was held in the Dean’s conference room on Wednesday April 18 from 1–2 pm.
- **Workshop attendance: IMA – The Association of Accountants & Financial Professionals in Business, April 2018 – “IMA Ethics Event - The Slippery Slope of Greed”.** April 16, 2018 from 6:30 pm to 10 pm in Salon Vert room, Mariott, Cairo, Egypt.
- **Workshop attendance: The Egyptian Society for Accountants and Auditors (ESAA) in collaboration with the Financial Regulatory Authority (FRA) April 2018 – “A Practical look at IFRS 9 – Financial Instruments and IFRS 15 – Revenues from Contracts with Customers”.** April 10, 2018 in Aida room, Mariott, Cairo, Egypt.
- **Public Talk attendance: AUC (14 March, 2018).** The talk was delivered by Aly Wally, Partner, LOGIC Management Consulting who presented “How to Grow the Egyptian Economy and Catchup with Turkey & South Korea”. The talk was held in meeting room P020 behind Bassily Auditorium on Wednesday March 18 from 1–2 pm.
- **Seminer attendance: Council of the School of Business – School of Business - AUC (13 March, 2018), “Quality of Undergraduate Education at AUC”.** The seminar featured Dr. Aziza Ellozy, Associate Provost for Transformative Learning and Teaching, Founding Director of the Center for Learning and Teaching, and Professor of Practice. Dr. Ellozy presented and discussed the Quality of Undergraduate Education Task force results and recommendations. The meeting

also featured reflections from the School of Business faculty. The seminar was held in the EMBA room 1053, Jameel Building, on Tuesday March 13 from 2:30 – 3:30 pm.

- **Seminar attendance: Transforming Egypt Seminar – School of Business - AUC (14 February, 2018).** The seminar was delivered by Dr. Stephen Davis, Distinguished Visiting Researcher, School of Business, The American University in Cairo, Senior Fellow, Harvard Law School, and Associate Director, Corporate Governance Program who presented “Value of Good Corporate Governance for Investors and Economy in the Middle East”. The seminar was held in room 1054, Jameel Building, on Wednesday February 14 from 1–2 pm.
- **Seminar attendance: MBA Debate – School of Business - AUC (12 February, 2018).** The debate featured Dr. Stephen Davis, Distinguished Visiting Researcher, School of Business, The American University in Cairo, Senior Fellow, Harvard Law School, and Associate Director, Corporate Governance Program. The debate was on “Current Trends in International Corporate Governance” and was moderated by Dr. Khaled Dahawy, Professor of Accounting. The seminar was held in room 1054, Jameel Building, on Monday February 12 from 5–7 pm.
- **(2017) ACCA “Training the Trainers” Workshop** – The workshop was facilitated by Junaid Maqbool, Business Development Manager, ACCA Middle East. The workshop took place at AUC on 21st November 2017. The workshop is part of a broader collaboration between the Department of Accounting at AUC and the Association of Certified Chartered Accountants (ACCA) in the UK to train our faculty on the ACCA qualification requirements, Professional vs academic study, Course design, and available resources.
- **Seminar attendance: Brown Bag Seminar – School of Business - AUC (14 November, 2017).** The seminar was delivered by Dr. Shawki Farag, Founding Chair and Professor Emeritus, Department of Accounting who presented his research on “Policy Formulation and Evaluation: The Case of Cotton Production in Egypt 1800’s – 2010”. The seminar was held in the Dean’s conference room on Tuesday November 14 from 1–2 pm.
- **Workshop attendance: The Egyptian Society for Accountants and Auditors (ESAA) October 2017** – Workshop on “Contemporary Issues in the Accounting & Auditing Profession” October 24, 2017 in the Marriott Cairo Hotel, Aida Ballroom, Cairo, Egypt. The facilitators were Mr. Hazem Hassan CEO of ESAA, Mr. Mohamed Farid CEO of EGX, Mr Sherif Samy Ex CEO of EFSA, Mr. Mohamed Omran current CEO of EFSA, and Mr. Mohamed Yehia board member of ESAA.
- **Workshop attendance: Orientation for Department Chairs Workshop - AUC (September, 2017).** The workshop was conducted by the office of the provost at Al Waleed Hall, AUC on September 12, 2017. This one-day workshop is tailored to the needs of our institution to develop the full potential of the leadership and management skills of our chairs and associate chairs. The transition that our faculty face from being a completely academic contributor to a leader who addresses continuing challenges requires preparation and development. Emerging academic leaders waste their time coping with the new position haphazardly without really focusing on setting a long term plan with a vision and adopting new initiatives with insight. This transformation process obliges us to take the responsibility to equip you with the required knowledge and skills to successfully serve and positively impact all stakeholders at AUC. The Program of this workshop examined the following topics: Faculty affairs; Operations, Planning and Finance; student issues and Staff.
- **ABIS Webinar Series (July 2017) - The International Dimension of Corporate Responsibility: Insights and Opportunities** - The webinar was facilitated by Arno Kourula – Assistant Professor of Strategy and Director of the Sustainability Initiative at University of Amsterdam Business School (NL) and Decent at Aalto University School of Business (FI). This

webinar provided participants with: An up to date overview of 500+ academic studies on international corporate responsibility, an assessment of the UN Sustainable Development Goals as an organizing framework for corporate responsibility/sustainability.

- **Workshop attendance: Excellence in Research Workshop - AUC (April, 2017).** Dr. Patricia Dechow, Chaired Professor in Public Accounting, Berkeley Haas School of Business, University of California, and Dr. Richard G. Sloan, Chaired Professor in Accounting and International Business, Berkeley Haas School of Business, University of California, presented the workshop on “**How to Get Published in Top Journals**”. The workshop was held in the Dean’s conference room on Wednesday April 26 from 1–2 pm. It is commonly accepted that the ultimate goal for research is to write influential papers that move the profession forward. The reality shows however that most of the publications in top journals have relatively little impact on both advancing knowledge in the discipline and on business practices and policy making. Accordingly, the main objective of this workshop was to address the three following questions: How to do research that has impact and a long shelf life?; How to write an A* paper considering what you should take care of while writing the paper, what the new areas of research are beyond the traditional areas we have known and that have been sufficiently investigated?; and How to publish this paper in a top journal discussing how to know you are submitting to the right journal, how to respond to reviewers, how to enhance the possibilities of being accepted while having the research on an emerging economy such as Egypt, what types of papers the editors of each journal are interested in, and how to deal with different decision outcomes especially rejections?
- **Seminer attendance: Brown Bag Seminar – School of Business - AUC (28 March, 2017).** The seminar was delivered by Mark Soliman, Distinguished Visiting Professor at the School of Business, and Professor of accounting at Marshall School of Business (UCS) who presented his research on “Relative Performance Ranking: Insights into Competitive Advantage”. The seminar was held in the Dean’s conference room on Tuesday March 28 from 1–2 pm.
- **Workshop attendance: Department Chairs Leadership & Management Workshop - AUC (March, 2017).** The workshop was conducted by Dr. Andrew Wilson and Ms. Claire Bradshaw who are two highly experienced associates from the Leadership Foundation for Higher Education in London on March 24 - 25, 2017. This two-day workshop is tailored to the needs of our institution to develop the full potential of the leadership and management skills of our chairs and associate chairs. The transition that our faculty face from being a completely academic contributor to a leader who addresses continuing challenges requires preparation and development. Emerging academic leaders waste their time coping with the new position haphazardly without really focusing on setting a long term plan with a vision and adopting new initiatives with insight. This transformation process obliges us to take the responsibility to equip you with the required knowledge and skills to successfully serve and positively impact all stakeholders at AUC. The Program of this workshop examined the following topics: Equipping academic leaders with general leadership concepts and practices; Introducing a number of leadership models and styles; Examples of effective leadership in action; Planning for action within a department; Coaching chairs to increase their capacity for innovation and for dealing with different stakeholders; Supporting change; Personal style and leadership; and Collaboratively build an action plan via action learning from peers. The seminar took place at Mena House Hotel, Cairo.
- **Workshop attendance: The Egyptian Society for Accountants and Auditors (ESAA) March 2017 – Workshop on “The effect of Fluctuations in Foreign Currency exchange rates as per the Egyptian Accounting Standard number 13 Appendix A that was added by the ministry of investment decision number 16 for 2017”** in collaboration with the Egyptian Financial Supervisory

Authority (EFSA) on March 2, 2017 in the Marriott Cairo Hotel, Aida Ballroom, Cairo, Egypt. The facilitators were Mr. Hazem Hassan CEO of ESAA and Mr Sherif Samy CEO of EFSA.

- **ABIS Webinar Series (March 2017) - Social Sustainability: The Impact of Digitalization** -The webinar was facilitated by Dr. Thomas Osburg, Professor Sustainable Marketing & Leadership at Fresenius Business School, Munich. This webinar provided participants with: Digitalization is unavoidable and offers significant benefits, but also challenges. What developments are key to watch out for?; Business will mostly be affected – how can firms include new approaches of Social Sustainability in their business?; What is the impact of Digitalization at a national or global, societal level? How will it change the ways we live and work?; What impact will there be for Business Schools? Does Sustainability Thinking and Teaching need to change? Or to evolve?
- **GOVERN Webcast (February 2017) – The Role of Institutional Investors in Corporate Governance** -The webinar was facilitated by Stuart Anderson, Managing Director of S&P Global Ratings and Alissa Amico, Managing Director of GOVERN (Economic & Corporate Governance Center). The webcast is part of a broader collaboration between Standard & Poors and GOVERN to promote corporate governance in the Middle East and North Africa.
- **Workshop attendance: High level Roundtable on Fostering the Egyptian capital market in support of enterprise growth and investment attractiveness organised by GOVERN and hosted by the Rockefeller Brothers Fund in New York on 1-2 December (2016 - USA).** The objective of the Roundtable is to gather the Egyptian decision makers as well as the private sector and the donor community to discuss how the capital market can be further developed to support the macro-economic objectives of the Egyptian Government. The capital market holds an untapped potential from the perspective of financing high-growth, innovative companies in Egypt the listing of which can address urgent economic challenges such as unemployment, innovation and competitiveness. To address this challenge, GOVERN has developed a Flagship Report for the Egyptian government to support the ongoing development the capital market which was presented at the Roundtable. The Roundtable was organised as a closed door event limited to approximately 40 high level Egyptian and international participants, including Ministers, donors, experts and international organisations. This roundtable aimed to present the report, compiled by GOVERN in close collaboration with policymakers and private sector experts in Egypt, and to create a platform for discussing specific recommendations contained in the report. The objective of the discussion was to address the potential implementation of the concepts and ideas presented in the report and to launch concrete implementation projects for the second phase of the project. Seminar speakers and participants have been invited for their unique expertise and knowledge of the Egyptian capital market. Discussions was structured in panels aimed to foster a dialogue between the exchange, the regulator and financial market participants in Egypt and internationally. Lead speakers made brief comments related to the panel topic and the recommendations of the report on which discussants were invited to comment. Following the roundtable, a summary report was prepared and disseminated by GOVERN to the attendees in order to provide a roadmap for the implementation phase of the project (2017-2018).
- **European Accounting Association Annual Congress (2016 – Masstricht): SYMPOSIUM 1 – Auditorium 1** The Future of Corporate Reporting, Time: May 11, 15.00 — 16.30, **Chair:** Mark Vaessen, Chairman of FEE Corporate Reporting Policy Group and global IFRS Leader at KPMG, **Speakers:** Anthony Appleton, Director of Accounting and Reporting, Financial Reporting Council (FRC), UK; Joachim Gassen, Humboldt University Berlin, Germany; Claudia Kruse, Managing Director Sustainability & Governance, APG Asset Management, The Netherlands Hugh Shields, Executive Technical Director, International Accounting Standards

Board (IASB). This symposium is sponsored by the Federation of European Accountants (FEE).

- **European Accounting Association Annual Congress (2016 – Masstricht): SYMPOSIUM 5 – Auditorium 2** ICAS – What is Performance?, Time: May 12, 11.00 — 12.30, **Chair:** Stefano Zambon, University of Ferrara, Italy, and member of the ICAS Research Committee, **Speakers:** Richard Barker, Saïd Business School, University of Oxford, UK; Hilary Eastman, Director, Head of Global Investor Engagement, PricewaterhouseCoopers (PwC), and member of the ICAS Research Committee; Peter Malmqvist, Chairman, The Swedish Society of Financial Analysts, Sweden; Deepa Raval, Project Director, Accounting and Reporting Policy Team, Financial Reporting Council (FRC), UK; Hugh Shields, Executive Technical Director, International Accounting Standards Board (IASB). This symposium was sponsored by the Institute of Chartered Accountants of Scotland (ICAS).
- **European Accounting Association Annual Congress (2016 – Masstricht): SYMPOSIUM 7 – Auditorium 1** ICAEW - How Does Financial Reporting Contribute to Economic Growth and Development?, Time: May 12, 14.00 — 15.30, **Chair:** Robert Hodgkinson, Executive Director, Technical, Institute of Chartered Accountants in England and Wales, UK, **Speakers:** Mary Barth, Stanford University, USA; Alfred Borgonovo, Senior Financial Management Specialist, World Bank; Kees Camfferman, VU Amsterdam, The Netherlands; Martin Hoogendoorn, Erasmus University Rotterdam, The Netherlands. This symposium was sponsored by the Institute of Chartered Accountants in England and Wales (ICAEW).
- **Workshop attendance: Knowledge into Action Forum, ABIS (The Academy of Business in Society) April 2015 – How to compete in the ever-changing arena of EU funding?**, April 28-29, 2015 in Vlerick Business School, Brussels Campus, Belgium.
- **Workshop attendance: The Egyptian Society for Accountants and Auditors (ESAA) January 2015** – Workshop Audit working papers according to ESA. January 10, 2015 in the Commerce club, Ramsees, Cairo, Egypt.
- **Workshop attendance: The Egyptian Society for Accountants and Auditors (ESAA) February 2015** – Workshop on Corporate governance and the auditor role in collaboration with EFSA. February 26, 2015 in the Marriott Cairo Hotel, Aida Ballroom, Cairo, Egypt.
- **Workshop attendance: Cloud Computing "Six Universities, Five Countries, Four Continents: One MOIS Class", Thursday, 12th of Feb, 2015; 1:00PM-2:00PM (Technical Office Conference Room - AUC).**
- **Wiley Insight Webinar on Revenue Recognition - Applying the new standard February 2014-** A free webinar to help understand the new IFRS relating to revenue recognition that will be effective January 2017. The Webinar was delivered by Glenn Brady, Director – Australian Activities (AASB), Prabhakar Kalavacheria, Partner, KPMG, former member, IASB, Steve Collings, Audit and Technical Director, Leavitt Walmsley Associates Ltd, FMAAT FCCA, Wed, Jun 25, 2014 4:00 PM (London) 11:00 AM (New York).
- **The Egyptian Society for Accountants and Auditors (ESAA) March 2014** – Workshop on the Construction contracts: Accounting, cost and tax perspectives. March 15, 2014 in the Marriott Cairo Hotel, Aida Ballroom, Cairo, Egypt.
- **The Egyptian Society for Accountants and Auditors (ESAA) April 2014** – Workshop on the major differences between IFRS and EASs. April 8, 2014 in the Marriott Cairo Hotel, Aida Ballroom, Cairo, Egypt.
- **The Egyptian Society for Accountants and Auditors (ESAA) October 2014** – Workshop on the challenges facing the application of fair value accounting in practice. October 16, 2014 in the Marriott Cairo Hotel, Aida Ballroom, Cairo, Egypt.

- **European Accounting Association Annual Congress (2014 – Estonia):** SYMPOSIUM 1, STATUS QUO AND FUTURE DEVELOPMENT OF SUSTAINABILITY REPORTING IN CENTRAL AND EASTERN EUROPEAN COUNTRIES, Time: May 21, 14.30 — 16.00, **Chair:** PETER HORVATH, University of Stuttgart, IPRI, Germany, **Speakers:** AXEL HALLER, Regensburg University, Germany, NIDZARA OSMANAGIC BEDENIK, University of Zagreb, Croatia, LINA DAGILIENE, Kaunas University of Technology, Lithuania, ADRIANA REJC BUHOVAC, University of Ljubljana. Slovenia, MIKE SCHULZE, EBS Business School, Germany, JUDITH M. PUTTER, IPRI, Stuttgart, Germany.
- **European Accounting Association Annual Congress (2014 – Estonia):** SYMPOSIUM 2, ACCOUNTING ETHICS: CHALLENGES AND ISSUES, Time: May 21, 16.30 — 18.00, Chair: TIAGO PINHEIRO, Norwegian School of Economics NHH, Bergen, Norway, Speakers: BRUCE STUART, Norwegian School of Economics NHH, Bergen, Norway, LARS JACOB YNES PEDERSEN, Norwegian School of Economics NHH, Bergen, Norway, CHRISTOPHER KOCH, JOHANNES GUTENBERG, University of Mainz, Germany, AFSHIN MEHRPOUYA, HEC, Paris, France, DOMINYKA SAKALAUSKAITE, Copenhagen Business School, Denmark.
- **European Accounting Association Annual Congress (2014 – Estonia):** SYMPOSIUM 4, ICAEW SYMPOSIUM: REPORTING FINANCIAL PERFORMANCE, Time: May 22, 11.00 — 12.30, Chair: ROBERT HODGKINSON, ICAEW, Speakers: MARY BARTH, Stanford Graduate School of Business, USA, AGO VILU, Country Managing Partner, PwC Estonia, chairman of the Estonian Accounting Standards Board, Estonia, ALFRED WAGENHOFER, University of Graz, Austria, STEVEN YOUNG, Lancaster University Management school, England.
- **European Accounting Association Annual Congress (2014 – Estonia):** SYMPOSIUM 5, EDITORS' PANEL: JOURNAL ISSUES THE ACCOUNTING COMMUNITY CARES ABOUT, Time: May 22, 14.30 — 16.00, Chair: LAURENCE VAN LENT, EAR, editor, Speakers: PAUL ANDRE, Accounting in Europe, editor, MARY BARTH, Management Science, dept editor, JOHN CHRISTENSEN, Management Accounting Research, associate editor, YVES GENDRON, Critical Perspectives in Accounting, co-editor, PATRICIA O'BRIEN, Contemporary Accounting Research, editor-in-chief, PETER POPE, Journal of Business Finance and Accounting, editor.
- **European Accounting Association Annual Congress (2014 – Estonia):** SYMPOSIUM 6, IFRS FOR SMES - FIVE YEARS LATER, Time: May 22, 16.30 — 18.00, Chair: AGO VILU, Country Managing Partner, PwC Estonia, Chairman of the Estonian Accounting Standards Board, Estonia, Speakers: MIKE WELLS, Director of Education Initiative, International Accounting Standards Board (IASB), RASMUS SOMMER, Senior Technical Manager, European Financial Reporting Advisory Group (EFRAG), JOACHIM GASSEN, Humboldt University Berlin, Germany.
- **Workshop attendance: OECD – Organisation for Economic Co-operation and Development (2 December, 2013).** The third annual roundtable of the Taskforce of MENA Stock Exchanges for Corporate Governance. This year's roundtable was kindly hosted by the Muscat Securities Market and the Capital Market Authority of Oman. Based on feedback of members of the Taskforce, the topics for discussion this year included: Capital markets development: a new role for stock exchanges?; Listing challenges: an issuer's perspective; Attracting capital: the investor perspective; Restructuring stock exchanges: developments and challenges. The following new reports was presented on this occasion: Privatisation and Demutualisation of Arab Stock Exchanges: Prospects and Challenges; Preliminary Results of the MENA Listing Requirements Survey; Who Cares? Corporate Governance in Today's Equity Markets; Making Stock Markets Work to Support Economic Growth.
- **Workshop attendance: OECD – Organisation for Economic Co-operation and Development**

(2-3 July, 2013). The 5th annual roundtable of the Taskforce on Corporate Governance of MENA State-Owned Enterprises. This roundtable was co-organised and hosted by the Turkish Treasury and the Corporate Governance Association of Turkey, for which they are sincerely thanked. Reflecting the interest of experts in the region and recent developments, the focus of this year's gathering was on the developmental and social objectives of MENA SOEs. Specifically, our two day programme previews discussions were on the following issues: the role of SOEs in supporting competitiveness; SOEs and capital markets development; SOEs and the anticorruption challenge; SOEs and subsidy reform; SOEs and the employment challenge; Competition between SOEs and private sector companies.

- **European Accounting Association Annual Congress (2013 – France):** SYMPOSIUM 1, IASB Symposium: Framework-based teaching material on liabilities, Time: May 6, 16.00 — 17.30, **Chair:** Sidney (Sid) Gray, Professor of International Business, University of Sydney and Chair of the IAAER Board of Advisors, **Speakers:** Mary Barth, *Professor of Accounting*, Stanford University and incoming President, AAA; Michael (Mike) Wells, *Director, IFRS Education Initiative*, IASB; and Philippe Danjou, IASB member.
- **European Accounting Association Annual Congress (2013 – France):** SYMPOSIUM 2, Social and Environmental Reporting from Quantitative, Qualitative and Profesional Perspectives, Time: May 6, 17.45 — 19.15, **Chair:** Jan Bebbington, University of Saint-Andrews, **Speakers:** Charles H. Cho, ESSEC Business School, Ian Thomson, University of Strathclyde, Hervé Gbego, Compta Durable.
- **European Accounting Association Annual Congress (2013 – France):** SYMPOSIUM 8, Research Publication at a Crossroads, Time: May 8, 11.00 — 12.30, **Chair:** Yves Gendron, Université Laval, **Speakers:** Chris Carter, Newcastle University, Henri Guénin-Paracini, Université Laval, Kathryn Kadous, Emory University.
- **European Accounting Association Annual Congress (2013 – France):** SYMPOSIUM 9, ICAEW symposium: Financial reporting disclosures: are they out of control?, Time: May 8, 14.00 — 15.30, **Chair:** Robert Hodgkinson, ICAEW, **Speakers:** Anne Cazavan-Jeny, ESSEC Business School, Jérôme Haas, Autorité des Normes Comptables, Peter Wysocki, University of Miami School of Business Administration, Iain Murray, Senior Executive Vice President, Strategic Alliances (and former CFO) at Soitec
- **Emerald Webinar on Writing and Publishing Teaching Cases** - A webinar to help understand writing and publishing teaching cases. Rob Edwards and Professor Al Rosenbloom provide insight on what makes a good learning case and teaching note, common mistakes to avoid and information and tips to increase your chances of getting published. The presentation was followed by a Q and A session. Rob is the publisher of the Emerald Emerging Markets Case Studies collection and Professor Rosenbloom is an experienced case writer, who also serves on the jury for the annual CEEMAN Case Writing Competition. Writing a teaching case is one of the most effective ways to engage your classroom and enliven your teaching. It is also an ideal means of sharing the impact of your research with your students, peers and a global audience. Date: Thursday 18th April 2013 Time: 13:00 PM -14:00 PM GMT
- **Convince me “Ekne3ney Shokran” 2013.** Transforming Egypt Seminar Series (third debate). The first series of economic debates held in Arabic and co-organized by the School of Business in collaboration with PricewaterhouseCoopers (PwC). The motion of the debate is “Sukuk is the vehicle to develop Egypt”. Arguing for the motion is Dr, Reda El Meghawry - President of Islamic Economic Center and Member of Shari'a Supervisory Board, alongside Dr. Mohamed Hashem Rashwan, Assistant Professor at Institute of Islamic World Studies at Zayed University. Arguing

against the motion is Dr. Hany Sarei Eldin, Former Head of Capital Market Authority, and the Head of Economic committee at El Dostour party, alongside Mr. Ahmed Ozalpe, cofounder and partner of Aknar capital.

- **The Egyptian Society for Accountants and Auditors (ESAA) February 2013** – Workshop on the Corporate governance reports, external auditor’s report and company reports in light of the best practices and requirements of the Egyptian Financial Supervisory Authority (EFSA). Speakers were Mohamed Yehia (KPMG), Mohamed Tarek Youssef a fellow of the ESAA and Partner at Grant Thornton, Mamoud Asaad- Board Member at Arab Real Estate Bank, February 9, 2013 in the Mariott Cairo Hotel, Aida Ballroom, Cairo, Egypt.
- **The Egyptian Society for Accountants and Auditors (ESAA) November 2012** – Workshop on the Egyptian Tax Accounting System. Speakers were Dr. Nabil Abdel Raouf (Ain Shams University), Mr. Mohamed Tarek (Egyptian Tax Authority), and Dr. Hassan Abdallah (Egyptian Tax Authority) who are all fellows of the ESAA. November 6-11, 2012 in the Commercial Research Center – Cairo University, Cairo, Egypt.
- **Convince me “Ekne3ney Shokran” 2012.** Transforming Egypt Seminar Series (Second debate). The first series of economic debates held in Arabic and co-organized by the School of Business in collaboration with PricewaterhouseCoopers (PwC). The motion of the debate is "Egypt must borrow from the International Monetary Fund". Speaking for the motion are Dr. Abdullah Shehata, Professor of Economics, Cairo University, and Mr. Hany Genena, Head of Research at Pharos Securities Brokerage. Speaking against the motion are Mr. Wael Gamal, Editor in Chief of El Sherouq Newspaper, and our own Dr. Samer Atallah, Assistant Professor of Economics at the School of Business at AUC. The debate was moderated by Mr. Ahmed Ezzat, co-founder of Ekne3ney Shokran. The debate took place Wednesday, October 17th, 2012 at 6:30 pm in Ewart Memorial Hall.
- **Elsevier Webinar on Research and Publication Ethics** - A free webinar to help understand the ethical boundaries in scientific research and publishing. Scientific misconduct and breach of publishing ethics can take different shapes and forms, and can be committed knowingly or unknowingly. Understanding the ethical boundaries in scientific research and publishing is a key step in making sure my work gets off to the best start. The Webinar was delivered by David Rew, Medical Subject Chair, SCOPUS Content Selection and Advisory Board, 2009+, Margaret Rees, Secretary Committee on Publication Ethics (COPE), United Kingdom. Editor in Chief of Maturitas. Emeritus Reader in Reproductive Medicine in Oxford, A T (Sandy) Florence, Editor in Chief of International Journal of Pharmaceutics. Emeritus Professor of Pharmacy (Centre for Drug Delivery Research), Catriona Fennell, Director of Journal Services, Elsevier, 28 September, 2012.
- **The Egyptian Society for Accountants and Auditors (ESAA) July 2012** – Workshop on the Egyptian Accounting Standards relating to Revenues. Speakers were Mohamed Yehia (KPMG), Mohamed Ibrahim, Yasser El-Shelkamy, Samy Abdel Hafeez who are all fellows of the ESAA. July 7-9, 2012 in the Congress venue – Cairo University, Cairo, Egypt.
- **European Accounting Association Annual Congress (2012 – Slovenia): SYMPOSIUM 1, Do We Know Good Corporate Governance Practices?,** Time: May 9, 14.00 — 15.30, Room: Lila Hall. Chair Sir Geoffrey Owen, London School of Economics and Political Science, Speakers Dusan Mramor, University of Ljubljana, Faculty of Economics, Roberto di Pietra, University of Siena, Thomas Kirchmaier, Manchester Business School, Joerg-Markus Hitz, Georg-August-Universitat Göttingen
- **European Accounting Association Annual Congress (2012 – Slovenia): SYMPOSIUM 2, Framework-Based IFRS Teaching Using a Property Plant & Equipment Case Study ,** Time: May 9,

14.00 — 15.30 (2A), Room: P-210. Chair Ann Tarca, the University of Western Australia, Speakers Mike Wells, International Accounting Standards Committee Foundation, Donna Street, University of Dayton, IAAER

- **European Accounting Association Annual Congress (2012 – Slovenia):** SYMPOSIUM 3, Neuroaccounting A New Dialogue Across Disciplines: How Neuroscience Research has Impacted Economics and Psychology, and What That Means for Accounting , Time: May 9, 16.00 — 17.30, Room: Lila Hall. Chair Frank Hartmann, Erasmus University, Rotterdam, Speakers Benedetto de Martino, University College London, Department of Psychology, Grega Repovs, University of Ljubljana, Department of Psychology, Anne Farrell, Farmer School of Business, Miami University
- **European Accounting Association Annual Congress (2012 – Slovenia):** SYMPOSIUM 4, EAR Symposium: Political Forces, Financial Reporting and Capital Market Activity: Opportunities for Research and Publications, Time: May 10, 09.00 — 10.30, Room: Lila Hall. Chair: Joseph Piotroski, Stanford University, Speakers: Karthik Ramana, Harvard Business School, T.J. Wong, Chinese University of Hong Kong, AhmedTahoun, London School of Economics
- **European Accounting Association Annual Congress (2012 – Slovenia):** SYMPOSIUM 5, Research Diversity in Accounting. Time: May 10, 11.00—12.30, Room: Lila Hall. Chair Yves Gendron, Université Laval, Speakers Christine Cooper, University of Strathclyde, Robert Knechel, Fisher School of Accounting, University of Florida, Bertrand Malsch, HEC Montréal
- **European Accounting Association Annual Congress (2012 – Slovenia):** SYMPOSIUM 9, Accounting for New Business Models, Time: May 10, 16.00 — 17.30, Room: P-217. Chair Christian Nielsen, Aalborg University, Speakers Brian Singleton-Green, Corporate Reporting at ICAEW, Kenneth Hofman, KPMG, Robin Roslender, Dundee University
- **European Accounting Association Annual Congress (2012 – Slovenia):** SYMPOSIUM 11, FRSC Symposium: The Effects of Accounting Standards, Time: May 11, 11.00 — 12.30, Room: Lila Hall. Chair Peter Walton, ESSEC Business School, Speakers Mario Abela, European Financial Reporting Advisory Group, Christopher Nobes, Financial Times, Axel Haller, Regensburg University, Marco Trombetta, Instituto de Empresa Business School, Alan Teixeira, IASB
- **AUC Research Conference 2012:** “Entrepreneurship and Innovation: Shaping the Future of Egypt”. Attended session 2.3 “Entrepreneurship and Innovation at AUC”, Moataz El Alfi Hall, Conference Center, AUC New Campus, 04:00-5:30, Wednesday 18 April. Session Chair and Moderator: Hassan Azzazy Professor of Chemistry, School of Sciences and Engineering, AUC. The session involved presentations by "NanoDiagX: A Bioentrepreneurial Venture", Ahmed Abou Auf "University-Based Technology Incubators in Egypt: Challenges and Opportunities", Ahmed El Laithy "Technology Transfer: An Egyptian Case Study", Ayman Ismail "EIP (Entrepreneurship & Innovation Program) at School of Business", Omar Soudodi "University-Industry Partnership"
- **OECD – Organisation for Economic Co-operation and Development (2012).** Fourth regional meeting of the Task Force on Corporate Governance of State-Owned Enterprises in the Middle East and North Africa to focus on disclosure and transparency issues, organized by the OECD – Organisation for Economic Co-operation and Development in cooperation with the government of Kuwait, 9-10 April, Kuwait city.
- **The Students Mentoring Unit at AUC April 2012 –** Seminar on Attention Deficit Problems in University students. In an attempt to continue its efforts to help students with learning disabilities perform up to their potential, the Student Mentoring Unit organized the following event: A lecture by Dr. Hala Hamad, consultant in adolescent psychiatry (U.K.), titled “Attention Deficit Problems in University Students” on Sunday, April 1 from 1-2 pm at Mary Cross Hall. The Student

Mentoring Unit's team of qualified educational psychologists construct academic accommodation plans for students with a variety of learning difficulties, based on comprehensive assessment, to allocate students in need. Attention Deficit Disorder (ADD) is one of the many learning disabilities negatively affecting academic performance among university students nowadays. This hinders their cognitive abilities, resulting in poor grades or sometimes failure.

- **Parents Day Session 2012:** The School of Business. The American University in Cairo organised on 30 March 2012 a session for the parents, students and faculty to embark on What are the future holds for our students? The session opened the floor to learn more about accreditation and continuous improvement, new programs, majors and teaching approaches, exchange program, academic opportunities, clubs, internships, regional and international competitions, school advising service, career advising and placement services.
- **The Egyptian Society for Accountants and Auditors (ESAA) March 2012** – Workshop on the role of the Central Bank of Egypt in Corporate Governance and the role of the External Auditor. Speakers were Mohamed Yehia (KPMG), Asharf Gama El-Din (Executive Manager- Egyptian Institute of Directors), Mohamed Tarek Youssef a fellow of the ESAA and Partner at Grant Thornton, Mamoud Asaad- Board Member at Arab Real Estate Bank, March 19, 2012 in the Marriott Cairo Hotel, Aida Ballroom, Cairo, Egypt.
- **The Egyptian Society for Accountants and Auditors (ESAA) 2011** – Workshop on the role of the external auditor, board of directors and audit committees in Corporate governance. Speakers were Mohamed Yehia (KPMG) and Tarek Youssef a fellow of the ESAA, Oct 25, 2011 in the Marriott Cairo Hotel, View Ballroom, Cairo, Egypt.
- **The American University in Cairo – School of Business 2011**– Responsible Business Schools in Challenging Times: Towards Creating a Sustainable Entrepreneurial Ecosystem in Africa and the Middle East. Association of African Business Schools Board Meeting, The 1st PRME MENA Regional Forum on Entrepreneurship – Sustainability – Transparency (2-3 October 2011): Promoting Responsible Management in a Changing Region. The Forum Objective: Principles for Responsible Management Education (PRME) is an initiative primarily based on the principles of the United Nations Global Compact that focuses on promoting responsible management education and research, corporate responsibility, and the creation of sustainable social, environmental and economic value. The school of Business of the American University in Cairo recently became a signatory to PRME. The importance of the first MENA region PRME forum is amplified by the recent and ongoing political, economic, and social changes in the region. Such changes are expected to profoundly affect academic institutions, business scholars, market participants, and society at large. The main objective of this forum is promoting the notion of responsible man institutions, Moataz Al-Alfi, Hall – AUC Egypt.
- **The Power of Social Networks 2011.** Transforming Egypt Seminar Series. Delivered by Professor Dennis Galletta, Professor of Information Systems and Director, Katz PhD Program at the University of Pittsburgh. The lecture was held on Monday October 3rd, 2011, from 10:30 -12:00 at Mary Cross Hall, The American University in Cairo.
- **"New Media and Education 1990 to 2011: A Demonstration and Commentary"**, lecture by Dr. Frank Moretti, Executive Director of The Columbia Center for New Media Teaching and Learning who is recognized as one of America's leading theorists and practitioners in the use of digital technology in education. Sunday, October 2, 2011, 1:00 - 2:15 pm, Prince Alwaleed Bin Talal Bin Abdulaziz Alsaud Hall, Room P071 (HUSS Building)
- **Egypt's Economy – The Pathfinders 2011** – Provost's lecture, delivered by Medhat Hassanein Professor of Finance and Former Minister of Finance, Moataz Al-Alfi Hall, AUC, New Cairo, 13

November, 3:30-5:00 pm

- **European Accounting Association Annual Congress 2011** - Opening plenary session 1, 20 April, 15:00-16:30, room Sala S. Cecilia – Auditorium della Musica, “ Coming out of financial crisis: the contribution of, and opportunities for, accounting research”, Chair: Giovanni Fiori, Congress Deputy Chair, LUISS Guido Carli University, Speakers: Carlo Comporti, Acting Secretary General of ESMA (European Securities and Markets Authority), Luigi Gubitosi, CEO of Wind, Irvine Lapsley, University of Edinburgh Business School, Joshua Ronen, Stern School of Business, NYU.
- **European Accounting Association Annual Congress 2011** - Opening plenary session 2, 20 April, 16:30-18:00, room Sala S. Cecilia – Auditorium della Musica, “ Managing (within) the academic accounting environment: The sustainability of an international profession”, Chair: Christopher Humphrey, Manchester Business School, Speakers: Yves Gendron, Université Laval, James Guthrie, Bologna University and Macquarie University, Veronique Malleret, HEC, Martin Messner, University of Innsbruck, Hugh Wilmott, Cardiff Business School.
- **European Accounting Association Annual Congress 2011** - Symposium 1, 21 April, 9:00-10:30, room 201, “ Accounting and Corporate Governance: The contribution of fieldwork”, Chair: Thomas Ahrens, Co-editor of the Journal of Management and Governance, Speakers: Bino Catusus, Stockholm University, Christopher Humphrey, Manchester Business School and Associate Editor of the European Accounting Review, Steve Salterio, Queens School of Business and Editor –in-Chief of Contemporary Accounting Research, Joni Young, University of New Mexico. The symposium was organized in collaboration with the Journal of Management and Governance.
- **European Accounting Association Annual Congress 2011** - KPMG Symposium 3, 21 April, 11:00-12:30, room 203, “ Economic and Financial crisis: impairment and Valuation”, Chair: Peter Walton, ESSEC Business School, Speakers: Orazio Vagnozzi, KPMG, Jerome Haas, Autorite des normes comptables, Executive discussant: Alessandro Pansa, Finmeccanica
- **The American University in Cairo** – Transforming Egypt: EGX in the wake of the Egyptian Revolution. A workshop successful trading using EGX and other trading instruments, from stocks to forex in the 21st century. The workshop was delivered by Mike Baghdady, leading expert and originator of Price Behavior Trading, Former head technical trade, the New York board of trade (NYBOT) and founder of Training Traders Company, London. Wednesday 6 April, 2011, 5-7pm, Conference and Visitor Center, Lecture Hall P007 – AUC.
- **The American University in Cairo** – Third MBA debate: How can Egyptian firms manage the post revolution business environment?. Panelists: Mohamed Mo'men Chairman and Co-founder Mo'men Group, Emad El-Sewedy, CEO and MD – El-Sewedy Electrometer, Bethoven Tayel, Founder and MD, B2LS consulting. Wednesday 6 April, 6:30-8:30 pm, Moataz AlAlfi Hall – AUC.
- **OECD – Organisation for Economic Co-operation and Development (2010)**. Taskforce on The Growth of Corporate Governance in the Region. Annual regional MENA corporate governance conference, organized by the OECD – Organisation for Economic Co-operation and Development in cooperation with the Hawkamah Institute for Corporate Governance and the Capital Markets Authority of Oman, 31 Oct-1 Nov at the Al-Bustan Hotel – Muscat - Oman.
- **OECD – Organisation for Economic Co-operation and Development (2010)**. Taskforce on Corporate Governance of State-owned Enterprises. 23-24 June in Cairo at the Marriott Hotel. The Task Force was established in order to address corporate governance priorities and challenges faced by governments and SOEs in the region. It comprises regional and international policy

makers, senior executives of state-owned enterprises and holding companies, as well as representatives of state audit institutions and relevant Ministries, regulatory authorities and academia.

- **The American Chamber** - Seminar by the American Chamber Investment and Capital Market Committee: “The Greek Crisis and the Future of the Euro” by Prof. Gabriel Hawawini, The Henry Grunfeld Chaired Professor of Investment, Banking Professor of Finance, and Former Dean, INSEAD, Talking points: Why has the crisis occurred?, What are the consequences for the Euro and the European Union?, What are the implications for the Middle East?, June 17, 2010 in the Conrad Cairo Hotel, Conrad Ballroom, Cairo, Egypt.
- **Islamic Finance news (IFN)** – Session 4 - Conference on Islamic Finance, co-hosted by Islamic Finance news (IFN). The session discussed issuing & investing in the Islamic financial markets; the development of Islamic issuance and investments in Egypt and the Middle East and its potential in a new business environment; challenges of private issuers; and identifying growth areas, market opportunities, potential investors and issuers; discovering and adapting to changes in the issuing and investing market place; increasing foreign participation in Egypt’s Islamic financial market; legal aspects of Sukuk issuance in Egypt. Details on the World-wide events: <http://www.ifnroadshow.com/index.asp>, June 9, 2010 at AUC, Cairo, Egypt.
- **The American Chamber** Seminar by the American Chamber Human Resources Committee: “Putting Business and Ethics Together: How Corporate Governance Can Improve Your Bottom Line” by Prof. R. Edward Freeman, Professor of Business Administration, The Darden School Academic Director of the Business Roundtable Institute for Corporate Ethics, Senior Fellow of Darden's Olsson Center for Applied Ethics, Talking points: New Business Models that Work; Managing for Stakeholders: Survival, Reputation and Success; Inspiring Employees, May 23, 2010) in the Four Seasons Nile Plaza Hotel, Plaza Ballroom, Cairo, Egypt.
- The Egyptian Tax System: Practical obstacles for applying the recent tax regulations and its effect on decreasing the tax revenues in Egypt. Proceedings of the 16th annual Conference organized by The Egyptian Society for Public Finance & Taxes, Orchid Hall, Air Defense Hall, June 22-24, 2010.
- CPE, “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.
- The Egyptian Tax System: Law and Tax Accountability. The Egyptian Society for Public Finance & Taxes and PWC, Orchid Hall, Air Defense Hall, August 24-28, 2009.
- The Egyptian Institute of Directors (EIOD) 3rd Annual Conference on Corporate Governance. Four Seasons Hotel, Cairo, Egypt. 15 June, 2009.
- Transparency International Conference, National Democratic Party. Semiramis Intercontinental Cairo, Egypt. 9 June, 2009.
- Al Mal 2nd Capital Market Conference & Exhibition, Under the Auspices of Dr. Mahmoud Mohie El-Din, Minister of Investment, Cairo, April 12 & 13, 2008, Cleopatra Ballroom, Semiramis Intercontinental Hotel (www.almalconferences.com)
- FASB/IASB update part 1, Workshop held at the American accounting Association Annual meeting, Anaheim, California, 2 August 2008.
- FASB/IASB update part 1, Workshop held at the American accounting Association Annual meeting, Anaheim, California, 2 August 2008.
- The Egyptian Tax System: Law and Tax Accountability. The Egyptian Society for Public Finance & Taxes and PWC, Orchid Hall, Air Defense Hall, June 24-28, 2008.

- Investment development between Egypt & Lebanon, The Egyptian Lebanese Businessmen Friendship Association (ELBA), Semeramis Intercontinental Hotel, Tiba Hall, Cairo – 20-22 December – 2008 (Sponsored by Audi Bank and Bloom Bank-Egypt).
- The Egyptian Tax Law 91/2005: Problems, Practice obstacles and suggested solutions. The Egyptian Society for Public Finance & Taxes annual conference. June 18-21, 2007.
- Tax inspection in the light of the Egyptian Accounting Standards and the Income Tax Law 91 for the year 2005. The 15th tax conference – Ain Shams University, 15-16 December, 2007.
- The New Egyptian Tax Law 91/2005: Problems, Practice obstacles and suggested solutions. The Egyptian Society for Public Finance & Taxes annual conference. June 19-22, 2006.
- The New Law of the Capital Market Authority and the Role of Accounting and Auditing. Organized by the Egyptian Society of Accountants and Auditors on April 3rd, 2002.

Academic Presentations and Interviews

- Samaha, K. (2014). “SU Saloons”. This project aims at connecting between different sectors of the university. SU is starting their project with a video where they ask doctors questions in order to expose them more to the students. They don't know a lot about our doctors as the relationship is mostly restricted to attending their classes. SU believe that there are many different ways by which students can benefit from their doctors, so i was invited to be part of their first video. www.youtube.com/watch?v=h9FXU8A5Zt4
- I was interviewed on May 6, 2012 by May Elwi for a documentary “ AUC one community”, The documentary is about the students, faculty, and staff being one community, and the topics discussed are: 1- My role at the university, 2- My relationship with the students, 3- How I perceive the role of the faculty towards the students and the university.
- I was interviewed on March 2012 by Prof. Graham Harman, Associate provost for research at AUC. Khaled Samaha is Assistant Professor in the Department of Accounting. Recently he was awarded the AUC Excellence in Teaching Award, in part due to the jury’s surprise at his ability to use so many innovative teaching techniques in a field that many outsiders view as demanding and rigorous, but also as pedagogically traditional. In this interview, Khaled tells us about his teaching philosophy, and much more. In response to my questions about the present state of auditing in Egypt and the world, he responded with perhaps the most systematic and detailed responses in the history of the AUC Bulletin, brining a genuine sense of drama to the descriptions of his profession. In closing, he calls for a subfield of “forensic accounting” to track down fraud and bad governance practices. He also expresses great passion for his home country, Egypt. The interview is available online:
<http://academic.aucegypt.edu/bulletins/fb/>
- I was interviewed on January 2012 by Rawan Ezzat for the Cravan Newspaper. The Caravan is registered Egyptian newspaper that complies fully with Egyptian publication law. The interview was about: Some seniors believe better opportunities await them overseas
<http://academic.aucegypt.edu/caravan/story/some-seniors-believe-better-opportunities-await-them-overseas>
- I was interviewed on 16 June by Alissa Koldestrova a Policy Analyst at the Organisation for Economic Co-operation and Development (OECD) and as she was organising a fact-finding mission to Egypt in mid-June 2009 to prepare a joint report with the World Bank and discussed lots of information on accounting, auditing and corporate governance practices in Egypt.
- **The Difference between the New and Old Accounting Curriculum.** A presentation that I

presented to the accounting students at AUC when the accounting curriculum was changed to explain to them the changes and the need for them and to show them how the changes will affect them, April 2010.

- Company Characteristics and Compliance with IASs in Listed Egyptian Companies, Manchester Business School Research Seminar, University of Manchester – UK, January 2005.
- Level of Compliance with IASs Disclosure and Measurement/Presentation Requirements in Non-Financial Companies: Empirical Evidence from the Cairo and Alexandria Stock Exchange, Manchester Business School Research Seminar, University of Manchester – UK, November 2004.
- Compliance with IASs and Positive Accounting Theory: Literature Review and Current issues in Developing Countries, Manchester Business School Research Seminar, University of Manchester – UK, June 2004.
- *de facto* compliance with IASs and Positive Accounting Theory: Literature Review and Current Issues, Manchester Business School Research Seminar, University of Manchester – UK, November 2003.
- *de facto* Compliance with IASs and Positive Accounting Theory: Literature Review and Current Issues, Manchester School of Accounting & Finance, University of Manchester – UK, May 2003.
- *de jure* Similarities and Differences between National Accounting Standards and IASs: The Case of Egypt, Manchester Business School Research Seminar, University of Manchester – UK, October 2002.
- The Relevance of and Impetus to International Accounting Harmonization: The Case of Egypt, Manchester Business School Research Seminar, University of Manchester – UK, November 2001.

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

Outside of the American University in Cairo

- I was acting as a supervisor for a Master of Philosophy thesis in Cairo University during the period (2007-2010). The student successfully defended her thesis and was awarded the degree in January 2011.
Youssef, R.A. (2010), “*A Study and Analysis of the Information Content in the Board of Directors Report and Its Effect on the Adequacy of Disclosure*”, Master Thesis, Faculty of Commerce – Cairo University.
- I am currently acting as a second supervisor for a Master of Philosophy thesis in Cairo University. The student is in the final writing up stages and expected to have her viva in mid 2011.
Abdallah, S. (2008 - 2011), “*Internet financial reporting in Egypt and UK – A Comparative Study*”, Master Thesis, Faculty of Commerce – Cairo University.

At the American University in Cairo

- I was acting as a supervisor for an independent study during the period (Sept – Dec 2011). The

student successfully submitted the study and was awarded the undergraduate Bachelor degree with honors in December 2011.

Tawakol, O. (2011), *“Audit Report Timelines in listed Egyptian Companies”*

- I was acting as a supervisor for an independent study during the period (February – May 2013). The student successfully submitted the study and was awarded the undergraduate Bachelor degree with honors in December 2013.

ElBedwihy, A. (2013), *“Forward Looking Disclosure: A Subjective Analysis”*

- I was acting as a supervisor for an independent study during the period (February – May 2014). The student successfully submitted the study and was awarded the undergraduate Bachelor degree in June 2014.

Kamal, A. (2014), *“Presentation of Financial Statements in listed Egyptian companies”*

- I was acting as a supervisor for an independent study during the period (June – July 2014). The student successfully submitted the study and will be awarded the undergraduate Bachelor degree in February 2015.

Safadi, K. (2014), *“Presentation of Financial Statements in listed Egyptian companies”*

- I was acting as a supervisor for an independent study during the period (Feb – May 2015). The student successfully submitted the study and will be awarded the undergraduate Bachelor degree in June 2015.

Kichi, O. (2015), *“Factors affecting the level of compliance with IAS 1 among listed Egyptian companies”*

- I was acting as a supervisor for an independent study during the period (Sept – Dec 2015). The student successfully submitted the study and will be awarded the undergraduate Bachelor degree in June 2015.

Ashraf, M. (2015), *“A Comparative case study of the differences in compliance with IFRS, corporate governance, audit report and internet reporting: Egypt vs. France ”*

- I was acting as a supervisor for an independent study during the period (Jan 2016). The student successfully submitted the study and will be awarded the undergraduate Bachelor degree in Feb 2016.

Safwat, M. (2016), *“A Comparative case study of the differences in compliance with IFRS, corporate governance, audit report and internet reporting: Egypt vs. UK ”*

- I was acting as a supervisor for an independent study during the period (Jan 2017). The student successfully submitted the study and was awarded the undergraduate Bachelor degree in June 2017.

Shaltout, M. (2017), *“A Comparative case study of the differences in compliance with IFRS, corporate governance, audit report and internet reporting: Egypt vs. Italy ”*

- I was acting as a supervisor for an independent study during the period (Sept. – Dec. 2020) – ACCT 3002 “Intermediate Accounting II”.

Hany, M. (2020), *“Equity Performance in Listed Egyptian Companies”*

- I was acting as a supervisor for an independent study during the period (Feb. – May 2021) – ACCT 3002 “Intermediate Accounting II”.

Salawy, O. (2021), *“Equity Performance in Listed Egyptian Companies”*

9- External Examiner

- **2020** - External reviewer for Master of Science in Finance, School of Business - AUC, for the Final Dissertation submitted by Kariman Kordy titled: Bad things come to those who wait: NAV

Discrepancies of Money Market Funds in Egypt. The thesis was defended successfully, and the student was awarded the degree.

- **2017** - External reviewer for Abu Dhabi University, College of Business, for the promotion to Full Professor.... I acted as the external reviewer for two candidates for the promotion to full professorship in Accounting
- **2008** - External examiner for Akhbar El-Youm Academy, for the Bachelor of Accounting graduation projects.... 2 projects
 - Marketing Costs in the Printing Industry
 - Direct Material Cost reduction
- **2008** - External examiner for Akhbar El-Youm Academy, for the Bachelor of Accounting graduation projects.... 2 projects
 - Internet Financial reporting in listed Egyptian Firms
 - A survey of Corporate Governance Disclosure in listed Egyptian Firms
- **2007** - External examiner for Akhbar El-Youm Academy, for the Bachelor of Accounting graduation projects.... 2 projects
 - The use of Annual reports in Egypt
 - A survey of Voluntary Disclosure by Listed Egyptian Firms

10- Panelists & Reviews

Conference Organizer/Committees

- (2006) **Program Committee Member** at the IT Management in Developing Countries Track. 2006 International Resource Management Association (IRMA) International Conference.
- (2008-Present) **Editorial Board Member** of the Afro-Asian Journal of Finance and Accounting (AAJFA) published by Inderscience (UK), ISSN (Online): 1751-6455, ISSN (Print): 1751-6447. An Official Publication of the Information Resources Management Association. The aim of AAJFA is to bridge this gap in the finance and accounting literature. AAJFA fosters greater discussion and research of the development of the finance and accounting disciplines in Africa, the Middle-East and Asia. A major feature of the journal will be to emphasise the implications of this development and the effects on businesses, academics and professionals.
<http://www.inderscience.com/browse/index.php?journalCODE=aajfa>
- (2008) **Session Chair** at the 14th Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28, Session 5: Tax Accountability.
- (2009) **Session Chair** at the 15th Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28, Session 3: Egyptian Accounting Standards and Tax Law.
- (2010) **Session Chair** at the 16th Annual Conference organized by The Egyptian Society for Public Finance & PWC, Kamilia Hall, Air Defense Hall, Cairo, Egypt, June 27-29, Concurrent Session 2: Tax Revenues.

- (2011) **Program Committee Member** at the Inaugural International Conference on Financial Management - The Issues of our Time: From Turbulence to Tranquility?, Cairo, Egypt, May 8 - 10, 2011, Hosted by the School of Business – AUC.
- (2011) **Session Chair** at the Proceedings of the 34th European Accounting Association (EAA) Annual Congress, Rome, Italy, from 20-22 April 2011, GVR F08, Room 201, Friday 22 April, 9:10:30 am. [http://www.eaa2011.com/userfiles/file/GV_RF\(1\).pdf](http://www.eaa2011.com/userfiles/file/GV_RF(1).pdf)
- (2011) **Program Committee Member** Fifth Corporate Sustainability Forum “Enhancing Transparency & Fighting Corruption”, June 20th, 2011 - Cairo, Four Seasons - Nile Plaza, Kasr El Nile Ballroom (Session 3 – B) organized by The Egyptian Institute of Directors (EIoD), The Egyptian Corporate Responsibility Center (ECRC), John D. Gerhart Center for Philanthropy & Civic Engagement.
- (2013) **Session Chair** at the 19th Annual Conference organized by The Egyptian Society for Public Finance & PWC, Kamilia Hall, Air Defense Hall, Cairo, Egypt, July 1-2, Concurrent Session 3: Deferred Tax.

Conference Panelist

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

Reviewer

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

Center (KCC) – AUC.

- (2009) **Reviewer** at the 15th Annual Conference organized by The Egyptian Society for Public Finance & PWC, Orchid Hall, Air Defense Hall, Cairo, Egypt, June 24-28.
- (August 2009-Present) **Reviewer to the Editorial Board** of the International Journal of Accounting, Auditing and Performance Evaluation *IJAAP* (Inderscience) ISSN online: 1740-8016, ISSN print: 1740-8008. IJAAP addresses the complete spectrum of: financial accounting, managerial accounting, accounting education, auditing, taxation, public sector accounting, capital market and accounting, accounting information systems, performance evaluation, corporate governance, ethics, and financial management. All methodologies, such as analytical, empirical, behavioural, surveys, and case studies are welcome. IJAAP encourages contributions especially from emerging markets and economies in transition and studies whose results are applicable across nation states or capable of being adapted to the different accounting and business environments.
- (2009) **Reviewer** at IGI Global for publication, Hershey, USA
- (2009) **Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference on Teaching & Learning in Accounting - Accounting at a Tipping Point, held in New York – USA, from 1-5 August 2009.
- (2010) **Reviewer** at the 33rd European Accounting Association (EAA) Annual Congress held in Istanbul, Turkey, from 12-15 May 2009.
- (2010) **Reviewer** at the 16th Annual Conference organized by The Egyptian Society for Public Finance & PWC, Kamilia Hall, Air Defense Hall, Cairo, Egypt, June 27-29.
- (2010) **Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference on Teaching & Learning in Accounting - Accounting at a Tipping Point, held in San Francisco, CA – USA, from 31 July-4 August 2010.
- (2011) **Reviewer** at the 34th European Accounting Association (EAA) Annual Congress held in Rome, Italy, from 20-22 April 2011.
- (2011) **Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference – Engage to make a difference, held in Denver, CO – USA, from 6 August-10 August 2011.
- (2011-Present) **Reviewer to the Editorial Board** of the Managerial Auditing Journal (Emerald) ISSN: 0268-6902. Managerial Auditing Journal aims to provide a dynamic international forum for the examination of current practice in auditing (both internal and independent). The journal seeks to inform current research and practice in financial and managerial reporting, accounting and auditing judgments, corporate governance, control and risk issues and review standards.
- (Jan 2011-Present) **Reviewer to the Editorial Board** of the Journal of Applied Accounting Research (JAAR) (Emerald) ISSN: 0967-5426. The Journal of Applied Accounting Research provides a forum for the publication of high-quality manuscripts concerning issues relevant to the practice of accounting in a wide variety of contexts. The journal seeks to encourage a research agenda which allows academics and practitioners to work together to provide lasting, realistic outcomes in an atmosphere of mutual trust and respect. The journal is keen to encourage academic research articles which develop a forum for the discussion of real, practical problems and provide the expertise to allow solutions to these problems to be formed
- (2012) **Reviewer** at the 35th European Accounting Association (EAA) Annual Congress held in Ljubljana, Slovenia, from 9-11 May 2012.
- (2012) **Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference, held in Washington, DC – USA, from 4 August-8 August 2012.
- (April 2012-Present) **Reviewer to the Editorial Board** of the International Journal of Business Governance and Ethics (*IJBGE*) (Inderscience) ISSN online: 1741-802X, ISSN print: 1477-9048.

IJBGE aims to critically explore business and managerial strategies, actions, responsibilities and accountabilities for survival in a highly transparent and dynamic global world. IJBGE publishes high quality papers from a wide variety of disciplinary orientations on the general subject of business governance and ethics. The journal style and dialogue will be inclusive and attempt to involve all those who are interested in issues of business governance and ethics: business leaders, managers, employees, stockholders, business regulators (government agencies, national and international), consumer groups, and academics.

- (Nov 2012-Present) **Reviewer to the Editorial Board** of the Management Research Review (*MRR*) (Emerald) ISSN print: 2040-8269. Management Research Review publishes a wide variety of articles outlining the latest management research. Published 12 times a year, the journal prides itself on quick publication of the very latest research in general management. The key issues featured include: human resource management, financial management, consumerism, information and knowledge management, marketing, industrial relations, personnel management, organisation development, production and operations management, entrepreneurship and small business management.
- (July 2012-Present) **Reviewer to the Editorial Board** of the Global Journal of Business, Management and Accounting (*GJBMA*). The Global Journal of Business, Management And Accounting (GJBMA) is an open access journal that publishes research analysis and inquiry into issues of importance to the business community. Articles in GJBMA examine emerging trends and concerns in the areas of general management, business law, public responsibility and ethics, marketing theory and applications, business finance and investment, general business research, business and economics education, production/operations management, organizational behavior and theory, strategic management policy, social issues and public policy, management organization, statistics and econometrics, personnel and industrial relations, technology and innovation, case studies, and management information systems. The goal of GJBMA is to broaden the knowledge of business professionals and academicians by promoting free access and provide valuable insight to business-related information, research and ideas. GJBMA is a monthly publication and all articles are peer-reviewed. The Global Journal of Business, Management and Accounting will be published monthly (one volume per year) by Global Research Journals.
- (Jan 2012 - present) **Reviewer to the Editorial Board** of the Eurasian Business Review (EBR), Springer, ISSN: 1309-4297. The Eurasian Business Review (EBR) published by Springer publishes peer-reviewed evidence-based research articles in Management Science and Applied Economics. In particular, EBR is committed to publishing empirical or theoretical articles which provide significant contributions in the fields of industrial economics, business economics, the economics and management of innovation, competition policy and antitrust, corporate governance, organizational change, finance, entrepreneurship, strategic management, accounting, marketing, human resources management, and information systems. While the main focus of EBR is on Europe and Asia, papers in the fields listed above on any region or country are highly encouraged. Manuscripts should not exceed 20 pages (450 words per page). This page limit includes all figures, tables, appendices and references. The Eurasian Business Review is one of the two official journals of the Eurasia Business and Economics Society (EBES) and is published thrice a year. This journal is indexed in the Thomson Reuters EMERGING SOURCES CITATION INDEX (WEB OF SCIENCE™ CORE COLLECTION)
- **(2013) Reviewer** at the 36th European Accounting Association (EAA) Annual Congress held in Paris, France, from 6-8 May 2013.
- **(2013) Reviewer** at the American Accounting Association (AAA) Annual meeting and

Conference, held in ANAHEIM, CALIFORNIA – USA, from 3 August-7 August 2013.

- (March 2013-Present) **Reviewer to the Editorial Board** of Corporate Governance (CG) (Emerald) ISSN: 1472-0701. The journal aims to cultivate and share knowledge and ideas in order to assist businesses to enhance their corporate governance practice. Being international and inter-disciplinary in scope, this journal seeks to provide a platform for debate amongst diverse academic and practitioner communities who address a broad spectrum of corporate governance issues and disciplines in different parts of the world.
- (July 2013-Present) **Reviewer to the Editorial Board** of International Journal of Business and Finance Management Research (IJBFMR) ISSN: 2053-1842. The journal is an open access academic refereed journal published monthly by BluePen Journals. IJBFMR publishes research articles that report premier fundamental discoveries and inventions, and the applications of those discoveries, unconfined by traditional discipline barriers. All articles published by IJBFMR are published in English. The objective of IJBFMR is to publish the most significant as well as innovative research in the area of research in engineering and manufacturing technology; in other to accelerate the sharing and free-access of knowledge.
- (July 2013-Present) **Reviewer to the Editorial Board** of the African Journal of Business and Management (AJBM) ISSN: 1993-8233. It is an open access journal that publishes research analysis and inquiry into issues of importance to the business community. Articles in AJBM examine emerging trends and concerns in the areas of general management, business law, business ethics, corporate social responsibility, marketing theories and applications, business finance and investment, general business research, business and economics education, production/operations management, organizational behavior and theories, strategic management, social issues and public policies, organizational development, business statistics and econometrics, human resource management, personnel and industrial relations, technology and innovation, business case studies, management information systems etc. The goal of AJBM is to broaden the knowledge of business professionals and researchers by promoting free access and providing valuable insight to business-related information, research and ideas.
- **(2014) Reviewer** at the 37th European Accounting Association (EAA) Annual Congress held in Tallinn, Estonia, from 21-23 May 2014.
- **(2014) Reviewer** at the American Accounting Association (AAA) Annual meeting and Conference, held in Atlanta - USA, from 2 -6 August 2014.
- (2014-Present) **Reviewer to the Editorial Board** of Accounting Research Journal (ARJ) (Emerald) ISSN: 1030-9616. Providing a valuable international forum for communication between professionals and academics on emerging areas in contemporary accounting research and practice, the Accounting Research Journal embraces a range of methodological approaches in identifying and solving significant emergent problems and accounting issues.
- (September 2015-Present) **Reviewer to the Editorial Board** of Advances in Accounting (ADIAC) (Elsevier), ISSN: 0882-6110. Founded in 1984, Advances in Accounting publishes original research that promises to advance our understanding of accounting over a diverse range of topics and research methods. The Journal welcomes research of significance across a wide range of basic and applied research methods including analytical, archival, experimental, survey and case study. Research published in Advances in Accounting demonstrates original demanding analysis of issues of importance in the areas of financial and managerial accounting, taxation, auditing, government and nonprofit accounting, social and environmental accounting, accounting information systems, forensics and public policy. Although the Journal welcomes a wide range of topics, research that is deemed too narrow in interest or in scope or of unacceptable written quality may not be reviewed

for publication in the Journal.

- (July 2015-Present) **Reviewer to the Editorial Board** of the Journal of African Business (Taylor & Francis), ISSN 1522-8916 (Print), 1522-9076 (Online). The Journal of African Business is the official journal of the International Academy of African Business and Development, the largest network of professionals committed to advancement of business development in African nations. JAB strives to comprehensively cover all business disciplines by publishing high quality analytical, conceptual, and empirical articles that demonstrate a substantial contribution to the broad domain of African business. Regardless of the research context, tradition, approach, or philosophy, manuscripts submitted to JAB must demonstrate that the topics investigated are important to the understanding of business practices and the advancement of business knowledge in or with Africa. Particularly, JAB welcomes qualitative and quantitative research papers. JAB is not, however, limited to African-based empirical studies. It searches for various contributions, including those based on countries outside Africa that address issues relevant to African business. Targeted toward academics, policymakers, consultants, and executives, JAB features the latest theoretical developments and cutting-edge research that challenge established beliefs and paradigms and offer alternatives ways to cope with the endless change in the business world.
- (Sept 2015-Present) **Reviewer to the Editorial Board** of the Journal of Financial Reporting & Accounting (Emerald), ISSN 1985-2517 (Print). Aiming to bridge the gap between accounting theory and practice, the Journal of Financial Reporting and Accounting aspires to address significant issues in this area and promote interdisciplinary and international understanding of factors affecting reporting and accounting. Coverage includes, but is not restricted to: Financial reporting, Financial accounting, Forensic accounting, Financial reporting of intangible assets and intellectual capital, Public sector accounting, Accounting for human capital, Accounting for specialized industry, Accounting education & ethics, Accounting information system, Islamic accounting and reporting, Management Accounting, Social and environmental reporting, Auditing, Taxation. The journal welcomes submissions of high-quality manuscripts that have an impact upon academia and accounting practice. Research papers should be analytical and may be empirical and theoretically based. The Journal of Financial Reporting and Accounting is Indexed and Abstracted by: Accounting & Tax Periodicals (ProQuest), Business Source Alumni Edition/ Business Source Complete/ Business Source Complete: Government Edition/ Business Source Corporate Plus/ Business Source Elite/ Business Source Main Edition/ Business Source Premier (EBSCO) The British Library, Cabell's Directory of Publishing Opportunities in Accounting and Economics & Finance, MainFile (EBSCO), OCLC – Electronic Collections Online, Professional ProQuest Central/ ProQuest Central (ProQuest), RePEc: Research Papers in Economics, TOCPremier (EBSCO)
- (August 2015-Present) **External Reviewer to the** United Arab Emirates University (UAEU; <http://www.uaeu.ac.ae/en/>) Grants' proposals. The United Arab Emirates University (UAEU; <http://www.uaeu.ac.ae/en/>) is the flagship academic institution in the UAE, which in the recent years has invested heavily in order to become more research intensive and at par with other research institution in the region and internationally. Towards this end, the UAEU has solicited research proposal from its faculty in various disciplines. The Division of Research & Graduate Studies (<http://www.uaeu.ac.ae/en/dvcrgs/>) is directly overseeing these initiatives.
- (2016-Present) **Reviewer to the Editorial Board** of the Journal of Accounting in Emerging Economies (JAEE) (Emerald) ISSN: 2042-1168. The Journal of Accounting in Emerging Economies (JAEE) provides an authoritative overview of accounting research and progress in emerging economies. The journal publishes empirical research papers which are based on diverse

methodological and theoretical approaches and which highlight the policy and practical implications of the research. *Journal of Accounting in Emerging Economies* merged with the *Research in Accounting in Emerging Economies (RAEE)* book series in 2016.

- (Sept 2017-Present) **Reviewer to the Editorial Board** of the *Journal of Emerging Markets Finance & Trade* (Taylor & Francis), Print ISSN: 1540-496X Online ISSN: 1558-0938. *Emerging Markets Finance and Trade* is recognized worldwide for the quality and timeliness of the research on emerging markets and economies. The journal publishes empirical papers with significant implications for policymakers, managers, financial institutions, corporations, and other key stakeholders. Fields covered by *Emerging Markets Finance and Trade* include economics, finance, international business, and international relations. The journal also publishes studies comparing and contrasting the experience of emerging economies and markets with those of developing or advanced economies and drawing policy lessons, and interdisciplinary research on political economy, geopolitical issues, behavioral finance, international institutions and other related areas. The journal does not have any certain country coverage or geographic location preference. The journal is sponsored by the Society for the Study of Emerging Markets, which was founded to promote research and publication about emerging market economies and to provide a way for academics, policy makers, and members of the business community to exchange views and share information and research about emerging markets. The Society also cooperates with its regional affiliates and allied organizations in other countries to promote its objectives and holds international meetings and conferences that are devoted to issues relevant to emerging markets, many organized in cooperation with leading universities and research institutions as well as with regional partners.
- (2021-Present) **Reviewer to the Editorial Board** of the *International Journal of Auditing (IJA)* (Wiley) ISSN: 1099-1123. *International Journal of Auditing* is a high-quality specialist journal that publishes articles from the broad spectrum of auditing. Its primary aim is to communicate clearly, to an international readership, the results of original auditing research conducted in research institutions and/or in practice. In addition to communicating the results of original auditing research, the *International Journal of Auditing* also aims to advance knowledge in auditing by publishing critiques, thought leadership papers and literature reviews on specific aspects of auditing. The journal seeks to publish articles that have international appeal either due to the topic transcending national frontiers or due to the clear potential for readers to apply the results or ideas in their local environments.
- (April 2024-Present) **External Reviewer to the** Al-Balqa Applied University – Jordan – Faculty promotion cases.

11- Activities Related to Teaching

- (2016) I was appointed in mid-2016 by McGraw-Hill to adapt a financial accounting text book to suit the Middle East. After much deliberation and research, they have decided that the best text to adapt would be Wild's *Fundamental Accounting Principles*. ME Edition: *Fundamental Accounting Principles*, Wild, Chiappeta, and Shaw, K. Samaha. I signed the contract in May 2016. The project involves 4 phases to be finalized by December 2016. All phases are completed, submitted, and undergone blind reviewing. The book was published in Fall 2017.
- (2010) I was appointed in mid 2010 by McGrawHill to adapt a financial accounting text book to suit the Middle East. After much deliberation and research, they have decided that the best text to

adapt would be Wild's Fundamental Accounting Principles. ME Edition: Fundamental Accounting Principles, Wild, Chiappeta, and Shaw, with K. Dahawy and K. Samaha. I signed the contract in September 2010. The project involves three phases to be finalized by June 2011. At the time being, all phases are completed, submitted and blind reviewed. The book will come to light in Fall 2011.

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

12- Teaching Seminars and Webinars attended

- (May 2012) Pearson MyAccountingLab Webinar. MyAccountingLab is an online tutorial and assessment system that has been helping accounting instructors across the globe to increase student engagement, drive achievement of better grades, and manage the challenges presented by ever increasing class sizes and scarce resources. The power of MyAccountingLab lies in the combination of assessment, reporting, and personalised study that helps both students and instructors succeed. It can be used by students for self-directed study or instructors can fully integrate this technology into the delivery of their course, which has the dual benefit of saving valuable administrative time and bringing learning to life for students with an interactive multimedia approach.
- (Jan 2012) Grenoble Faculty Training Seminar. The Seminar was led by Nancy Armstrong-Benetto, Director of Studies, Academic, Administrative or Managerial Roles, Grenoble Graduate School of Business (GGSB). The training focused on Quality Systems & Accreditations, Curriculum Building & Course Design Methodology, The Principles of Assurance of Learning, Learning Objectives & Outcomes, Syllabi & Course outlines, Teaching in a multi-cultural environment, Course Delivery methods, Introducing research into classroom practice, Introducing managerial experience into classroom practice, Classroom dynamics, Teaching rhythms & pedagogical timelines, Setting assignments & exams, Grading policies. We were divided into groups of two faculty each and every group was responsible to respond to different exercises which lead at the end of the seminar that every faculty to submit his/her own learning journal in light of the techniques introduced in the seminar.
- (2011) CCFC workshop on Datastream Direct. The Citadel Capital Financial Center (CCFC) in partnership with Thomson Reuters, hosted a training workshop for faculty on Datastream Direct, which is a web-based comprehensive database that enables sophisticated analysis and mapping historical trends. I was offered access to : A) Time Series Data: Access up to 50 years

of history of financial instruments and economic indicators and coverage for 175 countries, B) Powerful Charting: Content manipulations to forecast market future conditions, understand cross asset relationships and identify patterns, and C) Dynamic Reports: Data and charts on Datastream can be linked within MS Excel, PowerPoint and Word, MATLAB and E-views. The workshop was held on Tuesday 18th October at CCFC Trading room (P057) from 10am- 1pm The American University in Cairo.

- (2011) CLT Faculty Workshop: “Incorporating oral and written feedback into your own teaching context”. A number of educators find it challenging to give feedback to their students no_matter how skillful and experienced they are. The goal of giving feedback is to_transform students from being passive receivers of feedback to active participants_in the feedback process with the goal of creating a positive feedback experience_conducive to better learning. Giving feedback is an often underestimated_pedagogical tool which can impact student-teacher interaction. During this_workshop, I become acquainted with a number of practical_techniques and strategies for giving both efficient and effective feedback. Date: Monday April 11th, Venue: Library Bldg - 1st floor - RM 1021, Time: 2:15- 3:45 pm, Facilitator: Rania Jabr, English Language Institute
- (2011) AUC workshop on Simulations and E-Learning. The workshop was delivered by Professors Youssef Bissada and Hoda Bissada (Bissada Management Simulations (BMS), France).The seminar was very effective and I found it very interesting. I was introduced to the different types of teaching simulations for different audiences (undergraduate, MBA, executive programs), running simulations with a focus on time needed, participants’ rework, grading, logistics and materials needed, cost of utilization. Finally, the seminar ended with a training on how to create, design, develop simulations with experiencing a competitive simulation and a standalone simulation. We were divided into 4 competing groups and I participated as part of a group in doing a financial simulation for a new company.
- (2009) AACSB International seminar on Teaching Business Ethics, Florida, USA. The seminar was delivered by Joe Desjardins (Associate Provost and Academic Dean – St. John’s University), Laura Hartman (Associate Vice President for Academic Affairs – DePaul University), and Dean Krehmeyer (Business Director – Business Roundtable Institute for Corporate Ethics). The seminar was very effective and I found it very interesting. I was introduced to the objectives in teaching business ethics, how to include business ethics in functional area syllabi, stakeholder analysis and decision making frameworks for teaching business ethics, and introducing issues of corporate social responsibility and sustainability, managing the corporate culture, and finally ethics marketing and communication. I participated as part of a group in discussing and presenting an ethical dilemma in Auditing and we managed to provide alternative courses of action.
- (2009) AACSB Maintenance Seminar – AUC, Cairo, Egypt. The seminar was delivered by Dr. Ibrahim Hegazy.
- (2009) Assessment of Learning Goals Seminar - AUC. I attended on 25 October 2009, the Training session by Dr. Mohga Badran on Assessing Learning Goal (AOL) as an important aspect of the development of the re-accreditation process.
- (2009) Assessment of Learning Goals Seminar – AUC. I have attended and participated in the assessment of learning goals (AOL) training session delivered by one of the world’s leading experts on Assurance of Learning in the AACSB context (Dr. Elizabeth Fletcher).
- (2008 – Present) I have also made it a point to attend as many of the CLT (Learning and Teaching Center) lectures and presentations to sharpen my teaching skills and to make sure that

I'm up to date on what I do in class. For example, I have attended a workshop on "How to Design and use Rubrics to Evaluate Assignments", The Center for Learning & Teaching (CLT). Facilitator: Ann Boudinot-Amin, Institutional Research Office – AUC. The workshop helped me a lot on improving my assignment grading procedures.

13- Contribution to Curriculum and Program Development at University, School and Department level

1. Service to the University

- **(Summer 2025) Committees/Administrative work: QS World ranking:** During summer 2025, I helped the office of institutional research to enhance AUC QS world ranking using my network of academics in the different countries.
- **(Summer 2024) Committees/Administrative work: QS World ranking:** During summer 2024, I helped the office of institutional research to enhance AUC QS world ranking using my network of academics in the different countries.
- **(Summer 2023) Committees/Administrative work: QS World ranking:** During summer 2023, I helped the office of institutional research to enhance AUC QS world ranking using my network of academics in the different countries.
- **(Fall 2018 – Spring 2022) Committees/Administrative work: Member of the Provost's Promotion & Tenure Committee:** In December 2018, I was invited by Dr. Ehab Abdel-Rahman to serve on the Provost's Promotion and Tenure and Committee for the academic year 2018-2019. During 2019, we reviewed all the tenure and promotion cases submitted from all schools across the university. During 2020, we reviewed all the tenure and promotion cases submitted from all schools across the university. During 2021, we reviewed all the tenure and promotion cases submitted from all schools across the university.
- **(Summer 2020) Committees/Administrative work: QS World ranking:** During summer 2020, I helped the office of institutional research to enhance AUC QS world ranking using my network of academics in the different countries.
- **(Spring 2019) Committees/Administrative work: QS World ranking:** During spring 2019, I helped the office of institutional research to enhance AUC QS world ranking using my network of academics in the different countries.
- **(Spring 2019) Committees/Administrative work: Quality of Education Action plan:** On February 19, 2019, in my capacity as the Chair of the Department of Accounting, my department was chosen by the University to carry out one of the objectives of the quality of education action plan relating to the students' focus groups.
- **(Spring 2019) Committees/Administrative work: Academic Leadership Forum:** On May 20, 2019, I attended the academic leadership forum chaired by Dr. Ehab Abdel-Rahman to discuss the updates on the Promotion & Tenure Task Force, Grade Inflation Task Force update, and facilitating departmental channels of communication & the Quality of Education action plan.
- **(Fall 2018) Support to Student Affairs/Activities: Member of the selection committee for Hisham Ezz El Arab Endowed Scholarship**
- **(Fall 2018) Support to Student Affairs/Activities: Nominations of Accounting students to participate in the Bring Your Own Device (BYOD) task force**

- **(Fall 2018) Committees/Administrative work: Proposed Criteria for evaluating Academic program viability**
- **(Fall 2018) Committees/Administrative work: University Strategic Plan - Departmental KPIs**
- (Fall 2016 – Winter 2017) I have been nominated to serve on the jury committee for the fall 2016 (Summer 2017 commencement) for the AUC Excellence in Service Award.
- (Fall 2016) **Committees/Administrative work: Focus Group discussion**
- (Winter 2016 – Spring 2016) **Committees/Administrative work: Review Committee member – Dean of the School of Business**
- (November 2015 – Present) **Service to Students Affairs: Committee member – Student Conduct committee**
- (September 2015 – November 2015) **Service to Students Affairs: Faculty Mentor – Student Union Guide**
- (November 2015 – Present) **Service to Students Affairs: Committee member – Student Conduct Committee**
- (1 September 2013 – 1 September 2015) **Senate service – Students Affairs committee member:** I was nominated by the senate office to serve as a member of the SAC effective September 2013.
- (November 2013 – May 2014) **Task force member – Provost Search committee**
- (March 2013 – May 2013) **Faculty mentor – Community Service assignment**
- (January – March 2013) **External Review of American University of Cairo's Student Life Operations**
- I have been nominated to serve on the jury committee for the fall 2013 (February 2014 commencement) for the AUC Excellence in Teaching Award.
- I have been nominated to serve on the jury committee for the fall 2012 (February 2013 commencement) for the AUC Excellence in Teaching Award.
- (September 2012 – September 2015) **Senate service – Executive committee member**
- (1 September 2012 – 1 September 2013) **Senate service – Budget review committee member**
- I have been nominated to serve on the jury committee for the Fall 2011 (February 2012 commencement) for the AUC Excellence in Research and Creative Endeavors Award.
- I have been nominated to serve on the jury committee for the Spring 2012 (June 2012 commencement) for the AUC Excellence in Teaching Award.
- I have been nominated by the Associate Provost for Academic Administration to represent the Department of Accounting in the Activity Insight pilot project.

2. Service to the School

- **(Fall 2025) Ad hoc Committee member – Promotion Case of Dr. Rim Cherif.**
- **(Fall 2025) Ad hoc Committee member – Promotion Case of Dr. Wael Abdallah.**
- **(Fall 2025) Committee member – Assessment of Learning Goals: Assessment of an Accounting Course (ACCT 3002) for Accreditation purposes:** I participated during fall 2025 in preparing an assessment exercise to assess the ability of each student to apply financial accounting concepts and rules in the ACCT 3002 course based on 3 criteria.
- **(Fall 2024) Committee member – Chair Evaluation committee - Case of Dr. Mohamed Bassuony.**
- **(Fall 2024) Committee member – Assessment of Learning Goals: Assessment of an Accounting Course (ACCT 3002) for Accreditation purposes:** I participated during fall 2024 in preparing an assessment exercise to assess the ability of each student to apply financial accounting concepts and rules in the ACCT 3002 course based on 3 criteria.
- **(Fall 2023) Ad hoc Committee member – Promotion Case of Dr. Sherwat Elwan.**
- **(Fall 2023 - present) Committee member – Research Committee of the CSB – School**

of Business.

- **(Fall 2023) Committee member – Chair Evaluation committee - Case of Dr. Ahmed Tolba**
- **(Fall 2023) Adhoc Committee external member:** Five years contract renewal – Professor of Practice position - Case of Dr. Ali Awni.
- **(Fall 2023) Committee member – Assessment of Learning Goals: Assessment of an Accounting Course (ACCT 3002) for Accreditation purposes:** I participated during fall 2023 in preparing an assessment exercise to assess the ability of each student to apply financial accounting concepts and rules in the ACCT 3002 course based on 3 criteria.
- **(Spring 2023) Committees/Administrative work - Member of the EQUIS Accreditation Maintenance Committee – School of Business.** I was an active member in one session relating to Faculty. The topics discussed was: **confirmation of issues raised by students, issues related to research, the design and delivery of programs, and the overall management of the faculty.**
- **(22 May 2023) Committee member – BSIS:** Participated in the **BSIS meeting** on Intellectual Contribution (National and international impact, Publications with regional impact, Public lectures and events, impact of the research on the school programs). The School of Business received its initial impact label from EFMD's impact assessment tool—Business School Impact System (BSIS)—in 2019. The core purpose of the BSIS process is to assess the nature and extent of the impact that the school has on its environment. The school hosted on May 22, 2023, a visit by two BSIS experts for the review and renewal of the help the school to improve the existing impact, to create new impact, and to better communicate on it. The objective of the visit from the visiting team's perspective was to better understand the school's impact on its external environment and to provide explanations on the figures and data that we have submitted in a pre-visit report.
- **(Fall 2022) Adhoc Committee member – Department of management – Promotion Case of Dr. Ayman Ismail**
- **(Fall 2022) Adhoc Committee member – Department of Management– Promotion Case of Dr. Hamed Shamma**
- **(Fall 2022) Committee member – Assessment of Learning Goals: Assessment of an Accounting Course (ACCT 3002) for Accreditation purposes:** I participated during fall 2022 in preparing an assessment exercise to assess the ability of each student to apply financial accounting concepts and rules in the ACCT 3002 course based on 3 criteria.
- **(Fall 2021) Administrative support: Accounting Chair review committee:** I was invited by the Dean to be a member of the Department of Accounting Chair review committee.
- **(Fall 2021) Administrative support: Assessment of an Accounting Course (ACCT 3002) for Accreditation purposes:** I have participated during fall 2021 in preparing an assessment exercise to assess the ability of each student to apply financial accounting concepts and rules in the ACCT 3002 course based on 3 criteria.
- **(Fall 2021) Committees/Administrative work - Member of the AACSB Accreditation Maintenance Committee – School of Business.** I was an active member in one session relating to Assurance of Learning.
- **(Fall 2021) Committees/Administrative work - Member of the AACSB Accreditation Maintenance Committee – School of Business.** I was an active member in one session relating to research.
- **(Fall 2020) Administrative support: Assessment of an Accounting Course (ACCT 3002) for Accreditation purposes:** I have participated during fall 2020 in preparing an assessment exercise to assess the ability of each student to apply financial accounting concepts and rules in the ACCT 3002 course based on 3 criteria.
- **(Fall 2020) Administrative support: Assessment of an Accounting Course (ACCT**

2001) for Accreditation purposes: I have participated during fall 2020 in preparing an assessment exercise to assess the ability of each student to apply financial accounting concepts and rules in the ACCT 2001 course based on 3 criteria.

- **(Spring 2019) Committees/Administrative work – Nominations of Accounting Faculty for the School Awards– School of Business:** Being the Chair of the Department of Accounting, I nominated several faculties to receive the School Awards for the year 2018. Based on my nominations, Dr. Neveen Nour El-Din received the school award for teaching.
- **(Fall 2019) Committees/Administrative work - Member of the EQUIS Accreditation Maintenance Committee – School of Business:** I was an active member in 2 EQUIS accreditation committees during the PRT visit that took place during the period 5-6 November 2019. I was a member in 2 committees as follows: Research; and Selected program BAC Accounting. My role was to be the representative of the accounting department and present how the department position itself within the mission, vision and the strategic plan of the school that has commenced implementation of its 2015-2019 Strategic Plan which is mission-driven, location-led, emphasizing the Arab region, and domain focused, highlighting: Entrepreneurship and Family Business, Responsible Business and Economic Development. Concrete outcomes related to the 3 strategic focus areas in relation to the accounting department was highlighted provided throughout the meetings with the EQUIS PRT team.
- **(Fall 2019) Administrative support: Assessment of an Accounting Course (ACCT 3002) for Accreditation purposes:** I have participated during fall 2019 in preparing an assessment exercise to assess the ability of each student to apply financial accounting concepts and rules in the ACCT 3002 course based on 3 criteria.
- **(Fall 2019) Administrative support: Assessment of an Accounting Course (ACCT 2001) for Accreditation purposes:** I have participated during fall 2019 in preparing an assessment exercise to assess the ability of each student to apply financial accounting concepts and rules in the ACCT 2001 course based on 3 criteria.
- **(Winter 2019 – Summer 2019) Committees/Administrative work – Member of the Academic Assessment Task Force – School level:** This task force is responsible for identifying appropriate definitions for the school-level learning goals - subject to revamping - in compliance with the School's mission and vision Developing a standardized test based on the definitions and learning objectives identified for each learning goal. The standardized test will measure two school-level learning goals; thus, it has to cater to all disciplines offered by the different programs across the School of Business, Selecting relevant courses to administer the test, Conducting a pilot test in Spring 2019. We agreed that we will adopt the 'test/ questionnaire' approach for assessing Responsible Citizen(ship) and Global / Regional awareness which will be hosted / administered in select courses to be piloted in Spring 2019 and live in Fall 2019. Furthermore, we agreed to have an interdepartmental task force to work on its development. Colleagues in the task force are as follows: Dr. (s) Ahmed ElSafty, Dina Abdel Fatah (ECON), Khaled Samaha (ACCT), Ali Awni (already sent a positive reaction) , Kevin O'Connell (MGMT) (Dr. Maha Mourad).
- **(Fall 2018 - 2021) Committees/Administrative work – Member of the Academic Assessment retreat – School level**
- **(Fall 2018) – Service to Student Affairs/Activities - Event organizer: School of Business Annual Sports Day**
- **(Summer 2018 - Present) Administrative support: Upgrading the ACCT Curriculum – Revamping on the School Level:**

- (Spring 2018 – Fall 2018) **Ad hoc Committee member – Promotion & Tenure Case of Dr. Neveen Ahmed**
- (Spring 2018) **Administrative support – Support for Students/students programs: Top Employer’s Event**
- (Spring 2018) **Committees/Administrative work - Member of the School Committee for restructuring the registration process**
- (Spring 2018 - 2021) **Committees/Administrative work - Member of the School Committee for updating and refining the School’s Guidelines & Criteria for Promotion and Tenure – School of Business**
- (Spring 2018) **Administrative support – Support for Faculty: Nomination of DVR**
- (Spring 2018) **Administrative Support - Conducting a Peer Evaluation Visit – Promotion & Tenure Case of Dr. Neveen Ahmed**
- (Spring 2018) **Committees/Administrative work – Support for Faculty – Nominations of ACCT Faculty for School of Business Awards**
- (Winter 2018) **Committees/Administrative work – Member of the Academic Administrators retreat – School level**
- (Fall 2017 – Fall 2018) **Committees/Administrative work – Committee member for proposing a Balanced Score Card for the School**
- (Spring 2017 – Fall 2017) **Committees/Administrative work – CRITICAL REVISION OF PROCESS FOR ADVISING, DECLARATION AND REGISTRATION**
- (Fall 2017) **Committees/Administrative work – Mapping Accounting courses with the School vision, mission and strategy**
- (Fall 2016 – Spring 2017) **Committees/Administrative work – Member of the Search Committee for the selection of the new BUS Dean**
- (Fall 2016 – 2021) **Committees/Administrative work - Member of the Assessment & Continuous Improvement Committee (ACIC) – School of Business**
- (Fall 2016 – Winter 2017) **Committees/Administrative work - CSB Committee Chair - Tenure Case of Dr. Ahmed El-Shahat**
- (Fall 2016 – Winter 2017) **Committees/Administrative work - CSB Committee Chair - Tenure Case of Dr. Charilaos Mertzanis**
- (Fall 2016) **Committees/Administrative work - Member of the AACSB Accreditation Maintenance Committee – School of Business**
- (Fall 2016) **Committees/Administrative work - Member of the EQUIS Accreditation Maintenance Committee – School of Business**
- (Spring 2016 – Fall 2016) **Committees/Administrative work - Member of the School Committee for Promotion & Tenure Criteria – School of Business**
- (Fall 2016) **Service to Student Affairs – Support to Student Activities – Transforming Egypt Seminar Series – School of Business**
- (Fall 2016) **Service to Student Affairs – Support to Student Activities – Transforming Egypt Seminar Series – School of Business: I invited Mr. Amr El-Moanyer – Vice Minister of Finance for Tax Policy to be the School’s Guest speaker in the Transforming Egypt Seminar series in support for student affairs. In this seminar that was held in Abdul Latif Jameel Hall, Room 1054 on 17 November, 2016 from 1-2 pm, Amr addressed the latest tax reforms and the new Value Added Tax. The title of the seminar was: “Tax System and Policy in Egypt; Glimpse on the Latest Tax Reform Events”. The seminar was moderated by Mr. Mohanad Taha Khaled – Partner at BDO and adjunct faculty in the Department of Accounting.**
- (Fall 2016 – Fall 2017) **Committees/Administrative work - Member of the School Committee for Synergies between BUS pre-experience graduate programs (MSF, MA ECON and MA ECID) – School of Business**
- (Spring 2014 – Fall 2017) **Committees/Administrative work - Member of the Dean’s Strategic Advisory Board (SAB) - Research Task Force – School of Business**

- (Fall 2014 – Spring 2016) **Member of the Task force for Faculty Research Pointing system – School of Business**
- (Spring 2016) **Committee member – Faculty leaves**
- (Winter 2016) **CSB Committee member - Tenure and Promotion Case of Dr. Pierre Rostan**
- (Winter 2016) **CSB Committee member - Tenure and Promotion Case of Dr. Iman Seoudi**
- (Winter 2016) **CSB Committee member - Tenure and Promotion Case of Dr. Aliaa Bassiouny**
- (Summer 2015 – Summer 2017) **Member of the Task force for Responsible Business Research Group – School of Business - AUC**
- (Feb 2015 – May 2015) **Member of the Task force for School Academic Assessment Plan, Spring 2015 – School of Business - AUC**
- (Fall 2015 – Spring 2016) **Member of the Task force for Journal rankings – School of Business - AUC**
- (Feb 2015 – June 2015) **Director of RANITP**
- (March 31, 2015) – **Service to Student Affairs: Support for students: Event participation: School of Business Annual Sports Day**
- (Spring 2015 – Dec. 2015) **Member of the Task force for assessing the quality and the relevance of the research – School of Business - AUC**
- (Fall 2015) **Ad hoc Committee member - Tenure and Promotion Case of Dr. Aliaa Bassiouny**
- (Fall 2015) **Ad hoc Committee member - Tenure Case of Dr. Amr Badr ElDin**
- (Fall 2014 – Summer 2015) **Member of the Task force for Promoting External Research Grants – School of Business**
- (Fall 2014 – Dec. 2015) **Member of the Task force for Teaching Awards Pointing system – School of Business**
- (Fall 2014) **Ad hoc Committee member - Tenure and Promotion Case of Dr. Nizar Becheikh**
- (September 2014 – December 2014) **Member of the Arab region working group – School of Business**
- (Fall 2014 – Fall 2017) **Chair of the research and grants committee – Council of the School of Business (CSB) – School of Business**
- (September 2013 – October 2013) **Administrative support – EQUIS Accreditation**
- (2009- 2016) **Faculty Affairs Committee**
- (May 2011 – May 2015) **Support for Faculty – Annual School Retreat**
- (September 2012 – March 2013) **Task Force Committee – Internship Course**
- (Dec 2010 – Dec 2015) **Entrepreneurship and Innovation Council**
- April 23, 2013 – **Event organizer: School of Business Annual Sports Day**
- (Jan-June 2013) **CSB Adhoc Committee, School research strategy**
- (Nov 2012) **Emeritus compensation criteria Committee, Faculty Affairs Committee**
- (September 2012 – June 2013) **Audit Committee Charter**
- (September 2012) **Audit Committee member**
- (June 2012 – September 2012) **Search Committee for the selection of the new director of finance**
- Faculty Mentor (April 2012) – Speed Mentoring, Entrepreneurship and Innovation program: AUC's School of business -EIP
- (Spring 2012) **Promotion and Tenure Committee, Faculty Affairs Committee: The School of Business.**
- (Dec 2011) I participated extensively in the maintenance of accreditation process by serving on two committees which were the faculty affairs committee and the non tenure committee.
- (Dec 2011) I was nominated and served on the Adhoc committee that was formed on the school level that checked the consistency and conformity of the proposed catalog changes by the three departments from the School and University perspectives before being sent to the Senate. The Ad hoc committee members were Dr. Islam Azzam (Chair), Dr. Monal Abdel-Baki, Dr. Khaled Samaha, Dr. Hamed Shamma.

- (March 2011) Finance Faculty recruiting: I have participated as an external examiner in the recruiting process of new finance faculty. The process involved doing a 45 minutes video conference with 4 potential faculties.
- (Dec 2010) Review of 5th year accreditation maintenance report: I have reviewed the 5th year accreditation maintenance report that was delivered to the reviewers in mid December 2010.
- (Oct 2010) Measuring Intellectual Contributions and Rankings of Journals: I have submitted a proposed criterion for measuring the intellectual contributions of faculty to the Associate Dean for Research.
- (2010 - 2011) MBA Development Committee: The School of Business. The American University in Cairo. The mandate of this committee is to develop the MBA program and get it up to date. The members include: Dr. Dahawy, Khaled, Dr. Azzam Islam, Dr. Rateb, Dina, Dr. Shamma, Hamed, Dr. Samaha, Khaled, Dr. Seoudi, Iman, Dr. Awni, Amr. I finalized – during September 2010 – a proposed draft of initiating the syllabus proposal for the six accounting courses offered in the MBA concentration (Accounting) to be consistent with the MBA needs. The process included deciding on the courses names and revising the course descriptions in light of the offering of the top UK and US universities. The draft was discussed in the meeting on 17 October 2010.
- (2009- 2011) NAQAA Accreditation Committee Member: I have been appointed (23 Dec. 2009) by Steven Everhart – Associate Dean to be a member of NAQAA Accreditation Committee. I am responsible (with other Faculty) to get the School ready for the NAQAA accreditation review team and the preparation of the School self evaluation report for NAQAA accreditation. I participated (10 Jan. 2010) in the NAQAA Accreditation meeting chaired by Steven Everhart – Associate Dean. The meeting agenda was based on discussing the departmental level assignment progress and was assigned the task to provide proof reading to the first draft proposal on the learning goals for the management program
- (2009- 2010) Strategic Planning/ Resource Management Committee: The School of Business. The American University in Cairo. I have been appointed (16 Dec. 2009) by Dr. Shawki Farag Chair of the Accounting department to be a member of the CIC Sub-Committee Strategic Planning/Resource Management chaired by Dr. Tarek Hatem I submitted a draft proposal (17 dec. 2009) for Dr. Tarek Hatem – Chair of the strategic Committee - on suggested scenarios for mission and vision statements based on a survey of 14 US universities and 8 UK universities. The objective of the proposal is to develop a vision and mission statements for the New School of Business. I participated in the first meeting for CIC Sub-Committee Strategic Planning/Resource Management chaired by Dr. Tarek Hatem (16 Dec. 2009). The meeting agenda were based on defining mission and vision statements for SOB. I participated (10 Jan. 2010) in the second meeting for CIC Sub-Committee Strategic Planning/Resource Management chaired by Dr. Tarek Hatem. The meeting agenda were based on reviewing a proposed draft for mission and vision statements for SOB.
- I attended on 25 October 2009, the Training session by Dr. Mohga Badran on Assessing Learning Goal (AOL) as an important aspect of the development of the re-accreditation process.
- I finalized during May 2009 with Dr. Shawki Farag and Dr. Khaled Dahawy the Report on Assessment of Undergraduate Accounting Learning Goal #2 (Auditing and Taxation) that was assigned to me on the CIC meeting on 23rd March. The assessment team for this learning goal consisted of three full-time faculty: Dr. Shawki Farag, Dr. Khaled Dahawy, and Dr. Khaled Samaha.
- I participated in the Urgent Adhoc committee meeting on 23 April 2009 regarding discussing the structure of the new School of Business.
- I participated in the Faculty meeting on 22 April 2009 regarding discussing the structure of the new School of Business.
- I participated in the Urgent Faculty meeting on 4 March 2009 regarding discussing the recommendations of the adhoc committee for merit increase.
- (2008-2009) Member of the Research Committee: The School of Business. The American University in Cairo. As a member in the Research committee, participated in the development of

new criteria for evaluating the conference grants, finalized 28 April 2009. As a member in the Research committee, I conducted in 1 May 2009 full evaluation to 4 conference grants, 2 teaching enhancement grants, 2 research grants and 1 research development grants. As a member in the Research committee, I participated in the development of new criteria for evaluating the conference grants, finalized 28 April 2009.

- I participated in the Department retreat on 4 January 2009 “Proposed School of Business” Cairo Capital Club, 10 a:m to 5 p:m. The topics for the agenda of the retreat were: Vision for the School of Business, Organizational structure, Attract and retain qualified faculty, Fund-raising, and Research the needs of the business community
- (2008) Acting Chair – Research Committee: Responsible for evaluating several conference and research grants.
- (2008-2010) Continuous Improvement Committee Member: October 2008: I have been appointed by the Dean to be the Accounting unit representative on the continuous improvement committee (CIC). I am 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. As a member in the Continuous improvement committee (CIC), I developed new criteria for evaluating the teaching effectiveness that was approved by the Department Chair and Dean on the 15th of December 2008, and to be effective in the Management Department starting from 2009. I attended a presentation by the Dean on updates on AACSB accreditation (15 Dec. 2009). I attended and participated in all Continuous improvement committee meetings and was assigned with the job of assessing the learning goals for Auditing & Tax Accounting. In addition, I was asked to revisit the Teaching excellence award for final approval to be applied.

3. Service to the Department

- **(August 2022 – present) Committee member: Department Research Committee (DRC)**
- **(Spring 2025) Peer Evaluation – Renewal of Fixed Term Contract - Dr. Ahmed El-Bayoumi.**
- **(June 2024 – present) Committee member: Declaration interviews - Department of Accounting, School of Business - AUC**
- **(August 2024 – present) Committee Chair: Course Coordinator for the ACCT 2001 multi-sections- Department of Accounting, School of Business - AUC**
- **(Fall 2024) Adhoc Committee member – Department of Accounting – Promotion Case of Dr. Nermeen Shehata.**
- **(Spring 2024 – present) Committee Chair – Revamping committee – Financial Accounting stream.**
- **(Spring 2024) Committee Chair – Third Year review - Dr. Dina El-Bassiouny.**
- **(Fall 2023) Committee Chair – First Year review - Dr. Nariman Kandil.**
- **(Spring 2023) Committee Chair – Third Year review - Dr. Moataz El-Helaly.**
- **(Fall 2022) Committee member – Accounting Department - Recruiting Committee - Non-Tenure Track Fixed Term Appointment – Assistant/Associate/Professor**
- **(Summer 2022) Committee member – Accounting Department - Recruiting Committee - Non-Tenure Track Fixed Term Appointment – Assistant/Associate/Professor**
- **(Spring 2022) Committee member – First Year review - Dr. Dina El-Bassiouny.**
- **(Winter 2022 – Spring 2022) Committee Chair – Accounting Department - Recruiting Committee – Adjunct Faculty.**
- **(Spring 2021) Administrative Support: Committee member – Promotion Case of Dr. Ahmed Abdel-Meguid**

- **(Spring 2021) Administrative Support: Committee member** – Promotion Case of Dr. Mohamed basuony
- **(Spring 2021) Administrative Support: Teaching Peer review** – Promotion Case of Dr. Ahmed Abdel-Meguid
- **(Spring 2020 – Winter 2021) Committee Chair – Accounting Department - Recruiting Committee** - Non-Tenure Track Fixed Term Appointment – Assistant/Associate/Professor
- **(Spring 2019) Service to student affairs: Support for student activities: Event Organizer - Department of Accounting reception:** The Department of Accounting held a reception for ALL accounting major students on Thursday, March 14th, 2019 from 12:45 - 03:00 pm in Moataz El Alfi Hall. The reception includes ACCA briefing by Mr. Mohanad Khaled and Dr. Nermeen Shehata; IMA briefing by Dr. Mohamed Basuony; Accounting Alumni (Mr. Mohamed El Abhar); followed by Accounting Association and gifts distribution (Iphone, JBL Speakers, Headphones, Power banks...etc).
- **(Spring 2019 – Summer 2019) Curricular support – Proposed Catalog Changes starting fall 2020 (ACCA) – Department of Accounting:** I appointed Dr. Nermeen Shehata to provide a proposal for Catalog changes to match our accreditation for the ACCA. She submitted the proposal and were discussed successfully and then communicated to the Dean's office. Currently, accounting students study: Business Finance FINC 2101, Applied Banking FINC 3401, and Investment Analysis FINC 3201 and to choose one of the following: Corporate Finance FINC 4301/International Finance FINC 3501/Capital Markets FINC 4202. The Department of Accounting would like to have accounting students study the following four courses instead of the earlier ones: Business Finance FINC2101, Investment Analysis FINC 3201, Corporate Finance FINC4301, and International Finance FINC 3501. The main change is about: Having four mandatory finance courses instead of making the fourth course selected by students. Mandating Corporate Finance and International Finance instead of Applied Banking and the fourth course selected by students. The total number of program credits will be maintained. Rationale for change includes the following: Accounting students should have solid a background on theory and application of capital budgeting techniques and capital structure choice of firms which are both covered in the Corporate Finance FINC4301. In addition, students should be aware of the effect of the international financial environment on the major financial decisions of business. Moreover, students should comprehend the international financial institution system and its effect on firms operating in the international environment. Those topics are addressed in the International Finance FINC 3501. Finally, accounting students should study the Investment Analysis FINC 3201 since it introduces the theory of investments, including risk and return, the theory of portfolio selection, asset pricing models, valuation for stocks, bond pricing and the term structure of interest rates and options. The Department of Accounting has been accredited by the Association of Chartered Certified Accountants (ACCA), where students graduating after January 1, 2017 are eligible for an exemption from nine exams. Students are exempted from F9: Financial Management, on the basis of studying Business Finance FINC2101, Corporate Finance FINC4301 and International Finance FINC 3501.
- **(Spring 2019) Service to student affairs: Support for student programs – Leader - ACCA Re-Accreditation of the BAC program:** As department Chair, I was successful in leading the efforts to attain the Association of Chartered Accountants (ACCA) accreditation for the Bachelor of Accounting (BAC) (January 2017). This program will

hold accreditation for a period of 3 years, for graduates from 1 January 2017 to 31 December 2019. In early 2019, I called to form a task force to include Dr. Mohamed Basuony and Dr. Nermeen Shehata to start the process of getting the Accounting Department re-accredited by the prestigious Association of Certified Chartered Accountants in the UK (ACCA). The task force successfully finished the job and submitted all the documentation needed. We received the final decision from ACCA in March 2019 indicating that it is their pleasure to share with us that ACCA has now re-accredited the BAC program until 31 December 2021.

- **(Spring 2019) Committee Chair – Accounting Department - Recruiting Committee - Non-Tenure Track Fixed Term Appointment – Assistant/Associate/Professor**
- **(Spring 2019) Administrative Support: Formation of First Year Review Committee – Case of Dr. Ahmed Fouad – Fixed Term Non-Tenure Track**
- **(Spring 2019) Administrative support: Development of Faculty Step Increases Criterion - Department of Accounting:** As part of my mission as Chair of the Department, I initiated and developed the departmental criteria for Step Increases in collaboration with all faculty members over the period from January to March 2019. The Final criteria was approved in our departmental meeting that took place during March 2019.
- **(Spring 2019) Administrative support: Hosting DVRs' Events - AUC:** As the Chair of the Department of Accounting, the department hosted the two accepted DVRs during March in the School of Business – AUC. Marlene Plumlee on the 11th of March visited the Egyptian Stock Exchange headquarters in Smart Village at 11 AM. During the visit, she met with the president of the stock exchange (Mr. Mohamed Farid) and members from the top management. On the 12th of March, she provided a brown bag seminar and presented a paper entitled “The Impact of Earnings Announcements on a Firm’s Information Environment” in the Dean’s conference room from 12:00 – 02:00 pm. Wayne Guay on the 18th of March provided a Talk to the MBA/MSF students from 6.00 to 7.00 pm titled: “The Effect of Financial Transparency on Corporate Governance and Firm Value” in the EMBA room 1053. On Tuesday, March 19th he provided two talks as follows: Talk 1: from 10.00-11.00 am in the EMBA room 1053 titled: “Busy Directors and Shareholders Satisfaction”. Talk 2: from 11.00-12.00 in the EMBA room 1053 titled: “Twenty Years of Corporate Governance Research: Have We Really Learned Much?”
- **(Spring 2019) Administrative Support: Formation of Adhoc Committee – Promotion & Tenure Case of Dr. Angie Zaher**
- **(Spring 2018 - Fall 2018) Administrative support: Nomination of DVR:** I nominated a DVR on the AUC online DVR system to visit the School in Spring 2019. The nominee is Marlene Plumlee, *David Eccles Faculty Fellow* Professor of Accounting, University of Utah, USA. The objective is to achieve concrete plans that enable our school and department to get the maximum benefit from having a DVR and foster our faculty development. The candidate specializes in accounting disclosure and Stock Markets which fall under two of the three main themes of the School of Business which are Responsible Business and Economic Development. Also, it is clear from the candidate's CV that she specializes in valuation and forecasts which are finance topics that will enable to have her audience from finance beside accounting. The nominee is a Certified Public Accountant as well and works in the office of Chief Accountant in the Securities & Exchange Commissions which is the top regulatory body in the USA overseeing listed companies.

Sharing this knowledge will add a lot to the professional side of our faculty. Moreover, the nominee is the editor of one of the top three elite accounting journals which is Contemporary Accounting Research (A*) and a member of the editorial board of the number one top journal which is The Accounting Review (A*), and this will enhance the capabilities of our faculty to know important tips on how to get their work published in these top elite journals. Finally, having a DVR from David Eccles School of Business, the University of Utah will support the internationalization of our Accounting Department, School of Business and AUC at large.

- **(Fall 2018) Administrative support: Job Descriptions – Executive Assistant to Department Chair and Senior Administrative Assistant:** I provided to the Dean’s office a detailed job description of one current position “Executive Assistant to Chair” and the job description of a proposed position “Senior Administrative Assistant” who will be reporting the Executive Assistant to Chair.
- **(Fall 2018) Service to student affairs: Support for student programs: Organizing the ACCA Awareness Seminar**
- **(Fall 2018 – Spring 2019) Administrative Support – Support for Faculty: Appointing Faculty Hosts for accepted DVRs in the School/Department:** I appointed Dr. Mohamed Basuony to be the faculty host for Professor Marlene Plumlee who has been accepted as a DVR to visit the School during March 2019. Also, I appointed Dr. Nermeen Shehata to be the faculty host for Professor David Guay who has been accepted as a DVR to visit the School during March 2019.
- **(Fall 2018) Service to student affairs: Support for student programs: Organizing the viva for the Accounting Graduating Senior graduation project.**
- **(Fall 2018) Administrative Support: Developing a departmental criterion for Advising starting Spring 2019**
- **(Fall 2018) Administrative Support: Formation of a Task Force for developing a departmental criterion for step increases**
- **(Fall 2018) Service to student affairs: Support for student activities – Re-Appointing New Faculty Advisors for the Accounting Association Club**
- **(Fall 2018) Administrative support: Re-Formation of the Department Research Committee - DRC**
- **(Fall 2018) Administrative support: Department of Accounting Compliance Assist Online System**
- **(Fall 2018) Service to student affairs: Support for student programs: Nomination of Youssef Nabih Scholar Award**
- **(Summer 2018) Committee Chair – Accounting Department - Recruiting Committee - Non-Tenure Track Fixed Term Appointment – Assistant/Associate/Professor**
- **(Summer 2018 - Present) Administrative support: Upgrading the ACCT Curriculum – Revamping on the School Level**
- **(Spring 2018 – Fall 2018) Administrative Support: Formation of Adhoc Committee – Promotion & Tenure Case of Dr. Nermeen Shehata**
- **(Spring 2018) Service to student affairs: Support for student activities – EY Annual Young Tax Professional Competition**
- **(Spring 2018) Service to student affairs: Support for student programs – Signing the ACCELERATE agreement with the ACC**
- **(Spring 2018) Service to student affairs: Support for student activities – Creating the Institute of Management Accountants (IMA) Student Chapter at AUC**
- **(Spring 2018) Service to student affairs: Support for student activities – EY Annual Young Tax Professional Competition**
- **(Spring 2018) Administrative Support: Proposal for new Full-Time faculty positions in the Department of Accounting**

- **(Spring 2018) Administrative Support: Formation of Third Year Review Committee – Case of Dr. Nermeen Shehata**
- **(Spring 2018) Administrative support: Hiring of Adjunct Faculty – ACCT 4002 Taxation II**
- **(Spring 2018) Service to student affairs: Support for student programs: Nomination of Youssef Nabih Scholar Award**
- **(Spring 2018) Service to student affairs: Support for student programs: Organizing the IMA Awareness Seminar**
- **(Fall 2017) Curricular support: Development of new internship criteria for accounting major students**
- **(Fall 2017) Curricular support: Assessment of an Accounting Course (ACCT 4003) for Accreditation purposes**
- **(Fall 2017) Service to student affairs: Support for student activities: The IMA annual student leadership conference**
- **(Fall 2017) Service to student affairs: Support for student activities: The Accounting Association (AA) club under my supervision organized on the 15th of November the “Success Story” event.**
- **(Fall 2017) Service to student affairs: Support for student activities: The Accounting Association (AA) club under my supervision organized on the 22nd of November the “Meet the Alumni” event.** A public talk with Mr. Mohamed Al-Damaty CEO Domty food industries who is an AUC Alimni 2004 and the talk was about his success story with Domty since he graduated and how he converted the company from a family business to a public company that is listed on both the Egyptian Stock Exchange and London Stock Exchange. Over 100 AUC accounting major students attended the talk that took place in Shafik Gabr Hall.
- **(Fall 2017) Service to student affairs: Support for student activities – EY Annual Young Tax Professional Competition**
- **(Fall 2017) Curricular support – Proposed Catalog Changes starting fall 2018 - Accounting Department**
- **(Fall 2017) Administrative support: Nomination of DVR**
- **(Fall 2017) Service to student affairs: Support for student programs: Nomination of Youssef Nabih Scholar Award**
- **(Spring 2017) Service to student affairs: Support for student programs: Nomination of Youssef Nabih Scholar Award**
- **(Fall 2017) Service to student affairs: Support for student programs: Organizing the ACCA Awareness Seminar.**
- **(Spring 2017) Service to student affairs: Support for student programs: Organizing the ACCA Awareness Seminar.**
- **(Spring 2017) Curricular support – Revising Accounting courses’ contents**
- **(Spring 2017) Service to student affairs: Support for student activities: The Accounting Association (AA) club under my supervision organized the spring break job shadowing trip to Dubai.**
- **(Spring 2017) Service to student affairs: Support for student activities: The Accounting Association (AA) club under my supervision organized on the 16th of February the “Meet the Accountants” event.**
- **(Spring 2017) Formation of Adhoc Committee - Tenure Case of Dr. Mohamed Basuony**
- **(July 2016 – July 2017) Leader – Chair of the Department of Accounting:** Leading the accounting department and overseeing its operations, faculty affairs, addressing students concerns, and representing the department at the school and university levels.
- **(Fall 2016) Curricular support – Proposed Curriculum Catalog Changes starting fall 2017 - Accounting Department**
- **(Fall 2016) Administrative support: Assigning the Course Coordinators for the ACCT 2001 multi-sections- Department of Accounting, School of Business - AUC**

- (Fall 2016) **Administrative support: Appointing the Course Coordinators for the ACCT 2002 multi-sections- Department of Accounting, School of Business - AUC**
- (Fall 2016) **Service to student affairs: Support for student activities: The Accounting Association (AA) club under my supervision organized on the 23rd of October the AA first session the Certificates Awareness seminar.**
- (Fall 2016 – Fall 2017) **Service to student affairs: Support for student programs – Leader - ACCA Accreditation of the BAC programme**
- (Fall 2016) **Administrative support: Assessment of an Accounting Course (ACCT 4003) for Accreditation purposes**
- (Fall 2016) **Administrative support: Assessment of an Accounting Course (ACCT 3002) for Accreditation purposes**
- (Fall 2016) **Administrative support: Completing the ACCT Department Online Compliance Assist Plan 2016/2017**
- (Fall 2016) **Service to student affairs: Support for student activities – EY Annual Young Tax Professional Competition**
- (Fall 2016) **Administrative support: Updating the ACCT Department bylaws**
- (Fall 2016) **Administrative support: Formation of DVP Task Force**
- (Fall 2016) **Service to student affairs: Support for student activities – Appointing New Faculty Advisors and a new President for the Accounting Association Club**
- (Fall 2016) **Administrative support: Formation of Departmental Committees - DRC**
- (Fall 2016) **Administrative support: Formation of Departmental Committees - FAC**
- (Spring 2016) **Committee member – Accounting Department - Recruiting Committee**
- (Fall 2015) **Committee member – Third Year review - Tenure and Promotion Case of Dr. Angie Zaher**
- (2015) **Service to student affairs: Support for student activities: I was invited to be a guest speaker to support the students and speak about my journey in accounting in the opening ceremony of the Accounting Association student club that took place on Sunday 29th March, 2015, Moataz Al Alfi hall – AUC.**
- (2015) **Curricular support: Development of the Accounting Capstone Course ACCT 4003**
- (2015) **Service to student affairs: Support for student programs: Development of the Accounting Capstone Course ACCT 4003**
- (Fall 2015) **Administrative support: Assessment of an Accounting Course (ACCT 2001) for Accreditation purposes**
- (Fall 2015) **Administrative support: Assessment of an Accounting Course (ACCT 3002) for Accreditation purposes**
- (Fall 2014 – 31 August 2016) **Chair - Department Research Committee – DRC- Department of Accounting, School of Business – AUC**
- (Spring 2014) **Administrative support: Task Force – Accounting Faculty Position Hiring**
- (Spring - fall 2014) **Administrative support: Task Force - Department Declaration Criteria**
- (Spring 2014) **Administrative support: Task Force -Department Research Priorities**
- (Spring 2013 – 31 August 2016) **Chair: Grant Evaluation Committee - Department of Accounting, School of Business - AUC: I have been assigned by the department chair to act as the chairman of the committee responsible for evaluating conference grants, mini grants and research grants and to evaluate as well the grants' reports submitted for previous grants.**
- (Spring 2013) **Administrative support: Faculty advising orientation: I have participated during the fall 2013 over one meeting in training on the new faculty advising system and the new accounting courses re-numbering.**
- (Spring 2013) **Administrative support: Reviewing the proposal to improve the International Experience of Undergraduate Students**
- (Spring 2013) **Administrative support: Reviewing the proposal for a School Wide Internship Program for Undergraduate Students**

- (Fall 2013 – Spring 2014) **Ad hoc Committee member - Tenure and Promotion Case of Dr. Mohamed El-Banan**
- (Spring 2013) **Event organizer:** Organizer of AUC Department of Accounting Second Annual Reception, March 24, 2013
- (September 2012 – June 2013) **Administrative support: Reviewing the problems of declaration GPA and double major issues for accounting students**
- (Fall 2012) **Administrative support:** Reviewing the problems of advising and registration:
- (Fall 2012) **Administrative support:** Cluster of Accounting research: I have been assigned by the department chair with the task to provide a cluster of accounting research to be able in the future to identify the areas of research specialization for our accounting faculty where they outperform their peers in other universities in the region. A very detailed cluster was provided to the chair of the department and it was prepared based on the American Accounting Association annual conference cluster that is applied to all papers submitted.
- (September 2012-Present) **Faculty mentor for the New Faculty Mentoring Program**
- (June 2012 – September 2015) **Chair: Course Coordinator for the ACCT 2001 multi-sections-Department of Accounting, School of Business - AUC**
- (2012) **Curricular support: Development of the Accounting Graduate Course ACCT 502**
- (Fall 2011) Preparation of Course Portfolio for ACCT 302 Intermediate Accounting II and Financial Accounting ACCT 201. In late 2011, I was responsible for preparing the course syllabus, handouts, required assignments, assigned quizzes and exams, sample of students' assignments, sample of students' answers to quizzes and exams, sample of students' projects and any other readings.
- (Fall 2011) Reviewing of Course: Financial Accounting (ACCT 201). In late 2011 I participated with all members of the department to standardize the course offerings and its contents. The effort resulted in a common syllabus, assignments, and coverage.
- (Fall 2011) Reviewing the tenure and promotion criteria: I have participated during the fall 2011 over 3 meetings in reviewing the tenure and promotion criteria that will be effective fall 2012. A faculty member's responsibilities may be subdivided into three areas as assigned. Faculty members are expected to produce scholarly outcomes in each area. Performance in each area will be judged as either: Unsatisfactory, Satisfactory, Excellent or Outstanding (presented in the order of increasing performance). In order to be recommended for tenure or promotion, candidates will need to demonstrate Excellent or Outstanding performance in each of the three criteria. The candidate must demonstrate professional ethics and principles and accept responsibility for working effectively with colleagues to achieve department, college and university goals. The committee may circulate announcements to all School of Business faculty, stating the names of candidates under review and requesting written, signed comments from colleagues. The committee may also circulate written questionnaires within the department.
- (Fall 2011) Reviewing the problems of advising and registration: I have participated during the fall 2011 over 3 meetings in reviewing the problems of advising and registration. We concluded that 1- Faculty members will inform SSU by email and put outside their rooms their advising hours. Availability during the advising hours is necessary and if, for any unexpected reason, there's a change of hours; the Office of Student Services will be informed in advance. This should eliminate the students' complaint to the Provost that advisors are not available. 2- No waiver of pre-requisite courses should be allowed. 3- No exceptions from the registrar rules regarding over-load. 4- Special care should be exercised before allowing students to take courses in other departments to avoid claims of change of major. 5- No advising is to be made for students not majoring in Accounting, including the undeclared.
- (2010 - 2011) Measuring Intellectual Contributions and Rankings of Journals: Dr. Nagla Rizk – Associate Dean- presented an overview of the need for ranking of professional periodicals in the faculty meeting of the Department of Accounting that was held on October 26, 2010, the various conflicting objectives and the fact that the departmental criteria will be structured in a School

policy. The discussion focused on three possible options:

- *To adopt an accepted classification scheme.*
- *To adapt one of the accepted classification systems to incorporate conditions in the region*
- *To set broad guidelines or criteria for ranking publications without specifying them by name.*
- (2010) Preparation of Table 2.1 for Accreditation: I participated in the presentation by Dr. Everhart relating to the preparation of the table 2.1 and the alternative definitions of I.C in the faculty meeting of the Department of Accounting that was held on October 26, 2010. A number of questions were directed to him and he returned back to us in the next faculty meeting to review the results of the first draft of table 2.1.
- (2010 - 2011) New Graduate degree in Accounting: I participated in reviewing the graduate accounting courses and it was decided that there is no need for the courses which have not been offered for the past 10 years namely ACCT 403, ACCT504, ACCT505, ACCT570 and ACCT575. The accounting concentration in the MBA should be replaced by a graduate program in accounting. The need for a graduate degree in ACCT was highlighted in the Fall 2010. If such a degree is to be introduced, it will be processed in the academic year 2011-2012 for implementation in 2012-2013. We were asked by the Department Chair on the meeting of 15 March 2011 to present our views on the following specific points to be discussed in the Accounting meeting on Monday 28 March 2011:
 - *The need for the degree and how it can be assessed.*
 - *The type of the degree: Diploma, MA or MSC.*
 - *The resources needed to implement the program.*
- (Nov 2010) Accounting Courses Template: I was assigned the task of providing a template to be used for all accounting courses which incorporate the School Vision, Mission and Core Values and the Department of Accounting Mission. I have submitted to the Chair a template to be used for all accounting courses effective spring 2011. The template encompass the new School of Business mission and vision statements and core values, the department of accounting new mission statement, learning goals, and academic integrity policy.
- (2010) Development of Current Course: Cost Accounting (ACCT 304). In late 2009 I was responsible to revisit the course offerings and its contents based on the assessment of learning goals as part of the accreditation process. The effort resulted in a modified syllabus outline, assignments, and coverage. I finalized the final syllabus outline for ACCT 304 to be effective spring 2010, including the text book, grading scheme, chapters covered, and assignments required.
- (2010) Development of Current Course: Intermediate Accounting II (ACCT 302). Due to the application of Egyptian Accounting Standards starting from 2002 that are based on the International Accounting Standards (IASs), I have incorporated the IASs in the course to reflect the changes in the regulations. Due to the lack of teaching material I had to compile a lot of material to reflect the differences between US GAAP and IASs and the implications on all local and international stakeholders.
- (2010) Reviewing the research and conference grants applications for the round of September 2010: I participated in the process and the department chair decided to organize meetings on future proposals for the research grants before submission which served 2 objectives:
 - *To keep all the faculty members up to date on research endeavors by their colleagues.*
 - *To have a departmental ranking criterion for the research proposals.*
 - *It was also suggested that after the completion of the research, a seminar is to be held by the researcher to discuss the findings.*
- (2010) Reviewing the New Course Offerings: The spring 2011 schedule will include the offering, for the first time, ACCT 401 and ACCT 402. A proposed schedule was sent to the faculty by the department chair and I participated in the discussions relating to the syllabus outline for these two courses.
- (2010) Reviewing the New Accounting Curriculum: I have participated during the spring 2010 over

13 meetings in reviewing the new Accounting Curriculum that was effective fall 2009. Our review was conducted with the objective of deciding on the syllabus outlines for all the accounting courses offered and thus making the program more focused, market responsive, and incorporating our accumulated experience in the offering of the various courses. I was assigned the task of reviewing one undergraduate course (ACCT 304). The course was reviewed and approved by the department Chair.

- (2010) Reviewing Accounting Graduate Course ACCT 502: I was assigned the task of reviewing one postgraduate course (ACCT 502). ACCT 502 has not been offered for a number of years and the aim was to shape this course to be consistent with the MBA needs and the current changes in the field. The process included the complete preparation of the course material, and selection of the text book. This course will: Emphasize the relevant classifications of cost data for different decisions. Introduce cost approaches and models for decisions calculations and Highlight and integrate both the accountant and the manager's role in making such decisions, explain the impact of modern economics and production environment with the prevailing notions of competitiveness, quality strategic planning, on the management philosophy, and in turn of the type and quality of accounting information needed for management successful decision making. The draft proposal for the content of ACCT502 prepared by me was discussed in the faculty meeting of the Department of Accounting that was held on October 26, 2010 but its finalization has been postponed. In The third faculty meeting that was held on November 2nd, 2010, it was agreed by the department to continue offering ACCT 502 as an elective course. The title and the course description of the course have been amended and the revised version are as follows:

Title: Managerial Accounting for decision making.

Course description: this course will focus on corporate decision-making skills for managers by concentrating on the concepts and practices of managerial accounting. The emphasis is on building a general framework for choosing among alternative cost systems for operational control and product cost and profitability measurement. The course covers recent conceptual and analytical developments in the area of management accounting; including a study of modern and relevant planning, control and performance evaluation techniques as applied to various functional areas within the firm.

- (2010) Reviewing Accounting Graduate Course ACCT 501: I participated in reviewing the title and course description for the ACCT 501. it was agreed by the department to continue offering ACCT 501 as a required course in the MBA. The title and the course description of the course have been amended and the revised version are as follows:

Title: Financial reporting and analysis.

Course description: this is a basic course in financial accounting covering financial reporting by business entities. It develops the framework for the analysis, classification, reporting, and disclosure of business transactions. The preparation and interpretation of financial statements and reports and the ethical issues are emphasized.

- (2010) Reviewing Merit Assessment Scheme Proposal prepared by the Academic Affairs Committee of the School: I participated in early 2010 in reviewing the Merit Assessment Scheme Proposal prepared by the Academic Affairs Committee of the School. I am the department representative on this committee and my colleagues were asked by the department chair to direct any inquiries regarding the Proposal to me. It was finalized before the School Council Meeting of February 16th, 2010.
- (2010) Development of a Mission statement for the Department of accounting: I have participated during 2010 in developing a mission statement for the department. I submitted a draft proposal (Oct 2010) to the Chair on suggested scenarios for mission statements based on a survey of 7 US universities and 7 UK universities. The objective of the proposal is to develop a mission statement for the new Department of Accounting that aligns with the mission of the new School of Business (BUS). After deliberations and discussions it was agreed that the Department to adopt the following mission statement starting from 2011:

The mission of the Department of Accounting is to provide a world class accounting education to serve the needs of the business community and the accounting profession.

- (2009-2010) Coordinator of Accounting 201 sections: Responsible to coordinate the syllabus, assignments and exams between the sections of introductory accounting that are offered in the Accounting Department.
- (Jan 2010-Dec 2014) Advisor to the Accounting Link Club: An accounting club that aims to link the accounting academic education to real life accounting and auditing experiences. The accounting link also aims to offer various services to the accounting students like, presenting an annual accounting simulation and inviting accounting, auditing, and tax guest speakers. In this role I organized two annual conference/simulations that included students from a large number of universities in Egypt. These two simulations was an opportunity offered by Ernst & Young to all accounting and finance students from different universities. These two simulations introduce a unique chance that would enrich the knowledge of the participants. It offers in addition a valuable hands-on experience that would effectively aid them in their life after college. Being a part of this simulation puts each participant in an environment with high level of diversity in terms of academics or cultural backgrounds.
- (2009) Development of Course: Financial Accounting (ACCT 201). In late 2009 I was responsible as the coordinator of the financial accounting introductory course to standardize the course offerings and its contents. The effort resulted in a common syllabus, assignments, and coverage. I finalized the final syllabus outline for ACCT 201 to be effective spring 2010, including the text book, grading scheme, chapters covered, and assignments required.
- (2009 - 2011) Assessment of learning goals: Responsible with accounting faculty to work on building learning goals rubrics to ascertain of the level of learning effectiveness in the Accounting Department.
- (2008) Recruiting Accounting Faculty: Participated in developing new criteria for recruitment within the accounting unit.
- (2008-2009) Development of a New Accounting Curriculum: Based on the encouragement of the chair of the accounting department, we continuously develop the department offerings. I have participated during 2008 and 2009 in the development of the new Accounting Curriculum, effective fall 2009. Our review was conducted with the objective of making the program more focused, market responsive, and incorporating our accumulated experience in the offering of the various courses. I have provided full Course objectives, catalogue description, suggested textbooks, Topics covered in the course, Basic Skill requirements, Business core learning goals, Accounting learning goals, and methods of evaluation of student performance for the following courses in the new curriculum:
 - ACCT 201 “Financial Accounting” formerly ACCT 211
 - ACCT 301 “Intermediate Accounting 1” formerly ACCT 302
 - ACCT 302 “Intermediate Accounting 2” formerly ACCT 303
 - ACCT 303 “Advanced Accounting” formerly ACCT 305
 - ACCT 304 “Cost Accounting” formerly ACCT 406
- (2007-Present) Undergraduate Advisor: The Management Department, the School of Business, the American University in Cairo.

14- Research, Teaching and Service Awards

- 2025 **Excellence in Professional Service – Reviewer certificate - from the International Journal of Auditing**
Received a reviewer certificate from the editor of the International Journal of Auditing congratulating me on my excellent scholarly contribution as a reviewer to the journal.
- 2025 **Excellence in Research Quality - Certificate of Recognition – Elsevier**
Received a certificate of recognition from Elsevier for my paper titled: “The Extent of Corporate Governance disclosure and its Determinants in a Developing Market; the Case of Egypt, Advances in Accounting - Volume 28, Issue 1”, was the most cited Advances in Accounting articles since 2013 as extracted from Scopus with a total of 602 citations.
- 2025 **Top Scientist – AD Scientific index – World Scientist and University Rankings**
Received a certificate from AD Scientific Index platform congratulating me on my excellent scholarly contribution and being ranked 1st in Accounting & Finance at AUC, ranked 3rd in Accounting & Finance in Egypt, 26th in Africa and 1443 in the world based on the Google Scholar Citation index.
<https://www.adscientificindex.com/scientist/khaled-samaha/101025>
- 2025 **Excellence in Research Quality - Certificate of Recognition – Wiley**
Received a certificate of recognition from Wiley for my rank A-tier paper titled: “Internal Control Quality, Voluntary Disclosure and Cost of Equity Capital: the Case of an Un-regulated market”, International Journal of Auditing - Volume 23, Issue 1”, was the most cited article in 2025 from the Wiley platform.
- 2024 **Excellence in Professional Service – Reviewer certificate - from the International Journal of Auditing**
Received a reviewer certificate from the editor of the International Journal of Auditing congratulating me on my excellent scholarly contribution as a reviewer to the journal.
- 2024 **Excellence in Research Quality - Certificate of Recognition – Elsevier**
Received a certificate of recognition from Elsevier for my paper titled: “The Extent of Corporate Governance disclosure and its Determinants in a Developing Market; the Case of Egypt, Advances in Accounting - Volume 28, Issue 1”, was the most cited Advances in Accounting articles since 2013 as extracted from Scopus with a total of 568 citations.
- 2024 **Top Scientist – AD Scientific index – World Scientist and University Rankings**
Received a certificate from AD Scientific Index platform congratulating me on my excellent scholarly contribution and being ranked 1st in Accounting & Finance at AUC, ranked 4th in Accounting & Finance in Egypt based on the Google Scholar Citation index.
<https://www.adscientificindex.com/scientist/khaled-samaha/101025>
- 2024 **Excellence in Research Quality - Certificate of Recognition – Wiley**
Received a certificate of recognition from Wiley for my rank A-tier paper titled: “Internal Control Quality, Voluntary Disclosure and Cost of Equity Capital: the Case of an Un-regulated market”, International Journal of Auditing - Volume 23, Issue 1”, was the most cited article in 2024 from the Wiley platform.

- 2023 **Excellence in Professional Service – Reviewer certificate - from the International Journal of Auditing**
Received a reviewer certificate from the editor of the International Journal of Auditing congratulating me on my excellent scholarly contribution as a reviewer to the journal.
- 2023 **Excellence in Research Quality - Certificate of Recognition – Elsevier**
Received a certificate of recognition from Elsevier for my paper titled: “The Extent of Corporate Governance disclosure and its Determinants in a Developing Market; the Case of Egypt, Advances in Accounting - Volume 28, Issue 1”, was the most cited Advances in Accounting articles since 2013 as extracted from Scopus with a total of 532 citations.
- 2023 **Top Scientist – AD Scientific index – World Scientist and University Rankings**
Received a certificate from AD Scientific Index platform congratulating me on my excellent scholarly contribution and being ranked 1st in Accounting & Finance at AUC, ranked 4th in Accounting & Finance in Egypt, and ranked 26th in Accounting & Finance in Africa, and ranked 1375 in Accounting & Finance in the World based on the Google Scholar Citation index.
<https://www.adscientificindex.com/scientist/khaled-samaha/101025>
- 2023 **Excellence in Research Quality - Certificate of Recognition – Wiley**
Received a certificate of recognition from Wiley for my rank A-tier paper titled: “Internal Control Quality, Voluntary Disclosure and Cost of Equity Capital: the Case of an Un-regulated market”, International Journal of Auditing - Volume 23, Issue 1”, was the most cited article in 2023 from the Wiley platform.
- 2022 **Top Scientist – AD Scientific index – World Scientist and University Rankings**
Received a certificate from AD Scientific Index platform congratulating me on my excellent scholarly contribution and being ranked 1st in Accounting & Finance at AUC, ranked 2nd in Accounting & Finance in Egypt, and ranked 19th in Accounting & Finance in Africa, and ranked 1202 in Accounting & Finance in the World based on the Google Scholar Citation index.
<https://www.adscientificindex.com/scientist/khaled-samaha/101025>
- 2022 **Excellence in Professional Service - Letter of Recognition from Emerald publishers**
Received a letter of recognition from Emerald Global publishers congratulating me on my excellent scholarly contribution as a reviewer to the paper titled: “Lessons from leveraging technology in auditing during COVID-19: An emerging economy perspective” in 2022.
- 2022 **Excellence in Research Quality - Certificate of Recognition – Wiley**
Received a certificate of recognition from Wiley for my rank A-tier paper titled: “Internal Control Quality, Voluntary Disclosure and Cost of Equity Capital: the Case of an Un-regulated market”, International Journal of Auditing - Volume 23, Issue 1”, was the most cited article in 2022 from the Wiley platform.
- 2022 **Excellence in Research Quality - Certificate of Recognition – Elsevier**
Received a certificate of recognition from Elsevier for my paper titled: “The Extent of Corporate Governance disclosure and its Determinants in a Developing Market;

the Case of Egypt, *Advances in Accounting* - Volume 28, Issue 1”, was the most cited *Advances in Accounting* articles since 2013 as extracted from Scopus with a total of 476 citations.

- 2021 **Excellence in Research Quality - Certificate of Recognition – Wiley**
Received a certificate of recognition from Wiley for my rank A-tier paper titled: “Internal Control Quality, Voluntary Disclosure and Cost of Equity Capital: the Case of an Un-regulated market”, *International Journal of Auditing* - Volume 23, Issue 1”, was the most cited article in 2021 from the Wiley platform.
- 2021 **Excellence in Research Quality - Certificate of Recognition – Elsevier**
Received a certificate of recognition from Elsevier for my paper titled: “The Extent of Corporate Governance disclosure and its Determinants in a Developing Market; the Case of Egypt, *Advances in Accounting* - Volume 28, Issue 1”, was the most cited *Advances in Accounting* articles since 2011 as extracted from Scopus with a total of 418 citations.
- 2021 **Excellence in Research Quality – Faculty research appreciation certificate – School of Business - AUC**
Received a faculty research appreciation certificate from the Dean of the School of Business to award me on having published in A rank journal in 2019 – 2020.
- 2020 **Excellence in Research Quality - Certificate of Recognition – Wiley**
Received a certificate of recognition from Wiley for my rank A-tier paper titled: “Internal Control Quality, Voluntary Disclosure and Cost of Equity Capital: the Case of an Un-regulated market”, *International Journal of Auditing* - Volume 23, Issue 1”, was the most downloaded article in 2020 from the Wiley platform.
- 2020 **Excellence in Research Quality - Certificate of Recognition – Elsevier**
Received a certificate of recognition from Elsevier for my paper titled: “The Extent of Corporate Governance disclosure and its Determinants in a Developing Market; the Case of Egypt, *Advances in Accounting* - Volume 28, Issue 1”, was the most cited *Advances in Accounting* articles since 2011 as extracted from Scopus with a total of 367 citations.
- 2020 **Letter of Recognition from the Editor of Managerial Auditing Journal, published by Emerald Publishers, UK**
Received a letter of recognition from the Editor of the *Managerial Auditing Journal* “*As 2020 came to an end, I would like to express my gratitude to you for your time and assistance in reviewing for Managerial Auditing Journal during the past year. Your constructive and insightful feedback has been essential to the publication of high quality papers and the development of our discipline. I am particularly grateful for the patience shown to our authors whose first language is not English. Many of those authors express first rate ideas, albeit with some language difficulties. I am attaching a list of all the reviewers who have helped MAJ during the past year so you can see the breadth and diversity of the MAJ community. Our international reach among readers and authors is growing due to the presence of a diverse body of reviewers and editors.*
- 2019 **Excellence in Research Quality – Research Incentivizing Course Release – School of Business - AUC**
Received a research incentivizing course release in Fall 2019 due to my past excellence in the research profile.

- 2019 **Excellence in Research Quality – Emerald Literati Award Ceremony – School of Business - AUC**
 Received a certificate from emerald in the "**Emerald Literati Awards**" ceremony held at AUC in collaboration with Emerald Publishing on Tuesday, February 19, 2019. I won the Emerald Literati Award for my paper titled "Audit-related attributes, regulatory reforms and timely disclosure: Further evidence from an emerging market" (coauthored with Hichem Khlif), which appeared in the Journal of Financial Reporting and Accounting in 2017 (Volume 15, Issue 2).
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- 2019 **Excellence in Research Quality - Certificate of Recognition – Elsevier**
 Received a certificate of recognition from Elsevier for my paper titled: "The Extent of Corporate Governance disclosure and its Determinants in a Developing Market; the Case of Egypt, Advances in Accounting - Volume 28, Issue 1", was the most cited Advances in Accounting articles since 2011 as extracted from Scopus with a total of 271 citations.
- 2019 **Letter of Recognition from the Editor of Managerial Auditing Journal, published by Emerald Publishers, UK**
 Received a letter of recognition from the Editor of the Managerial Auditing Journal *"As 2019 came to an end, I would like to express my gratitude to you for your time and assistance in reviewing for Managerial Auditing Journal during the past year. Your constructive and insightful feedback has been essential to the publication of high quality papers and the development of our discipline. I am particularly grateful for the patience shown to our authors whose first language is not English. Many of those authors express first rate ideas, albeit with some language difficulties. I am attaching a list of all the reviewers who have helped MAJ during the past year so you can see the breadth and diversity of the MAJ community. Our international reach among readers and authors is growing due to the presence of a diverse body of reviewers and editors."*
- 2018 **Excellence in Research Quality - Certificate of Recognition – Elsevier**
 Received a certificate of recognition from Elsevier for my paper titled: "The Extent of Corporate Governance disclosure and its Determinants in a Developing Market; the Case of Egypt, Advances in Accounting - Volume 28, Issue 1", was the most cited Advances in Accounting articles since 2011 as extracted from Scopus with a total of 220 citations.
- 2018 **Letter of Recognition from the Editor of Managerial Auditing Journal, published by Emerald Publishers, UK**
 Received a letter of recognition from the Editor of the Managerial Auditing Journal *"As 2018 and my term as editor-in-chief draw to an end, I would like to express my gratitude to you for your time and assistance in reviewing for Managerial Auditing Journal during the past year. Your constructive and insightful feedback has been essential to the publication of high quality papers and the development of our discipline. I am particularly grateful for the patience shown to our authors whose*

first language is not English. Many of those authors express first rate ideas, albeit with some language difficulties. I am attaching a list of all the reviewers who have helped MAJ during the past year so you can see the breadth and diversity of the MAJ community. Our international reach among readers and authors is growing due to the presence of a diverse body of reviewers and editors.

2018 **Excellence in Professional Service - Letter of Recognition from Emerald publishers**

Received a letter of recognition from Emerald Global publishers congratulating me on my excellent scholarly contribution as a reviewer to the paper titled: “The Relevance of eXtensible Business Reporting Language (XBRL)” during 2018.

2018 **Excellence in Professional Service - Letter of Recognition from Emerald publishers**

Received a letter of recognition from Emerald Global publishers congratulating me on my excellent scholarly contribution as a reviewer to the paper titled: “The Perceived Association between Audit Rotation and Audit Quality: Evidence from the UAE” during 2018.

2018 **Excellence in Professional Service - Letter of Recognition from Emerald publishers**

Received a letter of recognition from Emerald Global publishers congratulating me on my excellent scholarly contribution as a reviewer to papers submitted to the Journal of Financial Reporting & Accounting.

2018 **Letter of Recognition from the Editor of Managerial Auditing Journal, published by Emerald Publishers, UK**

Received a letter of recognition from the Editor of the Managerial Auditing Journal “*As the new year begins, I would like to express my gratitude to you for your time and assistance in reviewing for Managerial Auditing Journal during the past year. Your constructive and insightful feedback has been essential to the publication of high quality papers and the development of our discipline. I am particularly grateful for the patience shown to our authors whose first language is not English. Many of those authors express first rate ideas, albeit with some language difficulties. I am attaching a list of all the reviewers who have helped MAJ during the past year so you can see the breadth and diversity of the MAJ community. Our international reach among readers and authors is growing due to the presence of a diverse body of reviewers and editors. As a result, our publication process is continuously improving and reaching consistently higher standards as reflected in our download, citation and impact metrics. I look forward to 2018 with great hopes that you will continue to contribute to MAJ’s growth and success*”.

2018 **Excellence in Service**

Recognized in March 2018 via NEWS@AUC “Accounting Counts: Sara Elhusseiny Internationally Recognized, Leads Student Chapter”.

2018 **Excellence in Service**

Recognized in February 2018 via NEWS@AUC “Accounting Accreditation: AUC Students Now Have an Edge in the Market”.

2018 **Emerald Literati Award - Highly Commended Paper**

Received a certificate from Emerald publisher congratulating me for winning the 2018 Emerald Literati Award for my paper titled "Audit-related attributes,

regulatory reforms and timely disclosure: Further evidence from an emerging market" (coauthored with Hichem Khelif), which appeared in the Journal of Financial Reporting and Accounting in 2017 (Volume 15, Issue 2).



- 2018 **Excellence in Teaching**
I was approached by the Provost office informing that the Board of Trustees will be on campus for the February 2018 meeting, and that some members of the board are interested in visiting a few select courses during their visit, and that my courses appear to be of interest to them and they would like to pay a visit to my class. Two board members visited my ACCT 4003 capstone class on Feb. 11 from 3:30 to 4:30 pm, and they appraised my teaching style very much.
- 2017 **Excellence in Research Quality**
Received a letter from the Dean of the School of Business to commend me on having my paper titled "Board Structure and Corporate Disclosure via Social Media: An Empirical Study in the UK" accepted for published in the highly reputable Online Information Review by Emerald Group Publishing Limited (B rank Journal).
- 2017 **Letter of Recognition from the Editor of Managerial Auditing Journal, published by Emerald Publishers, UK**
Received a letter of recognition from the Editor of the Managerial Auditing Journal *"As the new year begins, I would like to express my gratitude to you for your time and assistance in reviewing for Managerial Auditing Journal during the past year. Your constructive and insightful feedback has been essential to the publication of high quality papers and the development of our discipline. Our international reach among readers and authors is growing due to the presence of a diverse body of reviewers and editors. As a result, our publication process is continuously improving and reaching consistently higher standards as reflected in our download, citation and impact metrics. I look forward to 2017 with great hopes that you will continue to contribute to MAJ's growth and success"*.
- 2017 **Excellence in Professional Service - Letter of Recognition from Emerald publishers**
Received a letter of recognition from Emerald Global publishers congratulating me on my excellent scholarly contribution as a reviewer to papers submitted to different journals.
- 2017 **Faculty Research Appreciation Award**
Received a certificate of Recognition from the School of Business to commend me on publishing 1 article in reputable refereed journals (B Tiers) in 2016 according to the latest Australian Research Council Ranking (ABDC)
- 2017 **Reaffirming Academic Excellence**
Received a letter from the Provost *"From our classrooms and research labs, to the scholarships and financial aid you support, your generosity has made our University the outstanding institution that it is today. With you, we at AUC will continue this legacy of quality education into the next century"*.
- 2017 **Excellence in Service**

Received a letter from the Dean of the School of Business to commend me on receiving very positive feedback from other deans on the work done by the accounting department to keep our curricula up-to-date and matching the job market needs

2017 **Faculty Service Appreciation Award**

Received the School of Business “Faculty service appreciation award” to commend me on my service to the school

2017 **Excellence in External Service - Letter of recognition from Elsevier publishers**

“Elsevier would like to thank Dr Khaled Samaha for donating the hours necessary to review, evaluate, and comment on manuscripts; his conscientious efforts have allowed ‘Advances in Accounting’ to maintain its tradition of excellence. We are grateful for your contributions during the period 2011 to 2016”.

2016 **Excellence in Service - Letter of recognition from Associate Dean for Undergraduate Studies and Administration – School of Business - AUC**

“I wish to sincerely thank you for the time and effort you spent with the AACSB Peer Review Team (PRT) during their recent visit to our School. They were indeed, naturally, impressed by your good self and the devotion, dedication, and leadership that you provide to the School’s students, faculty and staff”.

2016 **Excellence in Professional Service - Letter of Recognition from Emerald publishers**

Received a letter of recognition from Emerald Global publishers congratulating me on my excellent scholarly contribution as a reviewer to papers submitted to different journals that are published by Emerald during 2016.

2016 **Excellence in Research Quality - Certificate of Recognition – Elsevier**

Received a certificate of recognition from Elsevier for my paper titled: “The Extent of Corporate Governance disclosure and its Determinants in a Developing Market; the Case of Egypt, *Advances in Accounting* - Volume 28, Issue 1”, was the most cited *Advances in Accounting* articles since 2011 as extracted from Scopus.

2016 **Excellence in Service - Letter of recognition from Associate Dean for Graduate studies and Research – School of Business – AUC for having Five accounting students dominated the first five places in the Young Tax Professional of the Year (YTPY) competition organized by Ernst and Young (EY) on the 16th and 17th of October, 2016.**

“Congratulations on this great achievement. I am sure the department of accounting will continue to be a source of pride to the School under your leadership whether in terms of students related activities or research. Keep up the good work!”

2016 **Excellence in Service - Letter of recognition from the Chair of the Council of The School of Business - AUC**

“I wanted to express to you my warm thanks for your invaluable contribution to the research activities of the school during 2016. Your remarkable input to the P&T committee was among the factors that led to an exceptional output commended by all SAB members”

2016 **Excellence in Research Quality - Letter of Recognition from McGraw Hill publishers**

Received a letter of recognition from McGraw Hill publishers congratulating me on my excellent scholarly contribution to adapting the first and second editions one of

their best-selling texts in Accounting and that I have been diligent in my work as an author and that I exhibited original ideas for content, pedagogy and student resources, all of which have helped to create a better text for students in the Middle East.

- 2016 **School of Business at AUC – Top 3 most cited researchers**
Received a certificate of Recognition from the School of Business to commend me on being ranked 3rd on the school level in terms of the most cited research on google scholar as measured by the h-index, i-10 index and total index.
- 2016 **Faculty Development Fund Award**
Received a certificate of Recognition from the School of Business to commend me on publishing 1 article in reputable refereed journals (B Tiers) in 2015 according to the latest Australian Research Council Ranking (ABDC)
- 2016 **Excellence in Service**
Received a letter from the Dean of the School of Business to commend me on “distinguished performance” in service to the school relating to serving on 3 Tenure & Promotion Committees during fall 2015 – Winter 2016.
- 2016 **Excellence in Research Quality**
Received a letter from the Associate Dean of the School of Business to commend me on having my paper titled “Audit committee activity and internal control quality in Egypt: does external auditor’s size matter?” published in the highly reputable Managerial Auditing Journal in Volume 31 Issue 3 (2016) (B rank Journal).
- 2016 **Excellence in External Service**
Received a certificate of from the Ministry of Transport to commend me on “distinguished performance” in service to the Egyptian Ministry of Transport (MOT)
- 2015 **Certificate of Recognition - Science Direct Top 25 – Rank 15th**
Received a certificate from Science Direct the number one platform in research certifying that my paper titled: “THE EXTENT OF CORPORATE GOVERNANCE DISCLOSURE AND ITS DETERMINANTS IN A DEVELOPING MARKET: THE CASE OF EGYPT, ADVANCES IN ACCOUNTING - VOLUME 28, ISSUE 1”, was featured in the Science Direct top 25 list of most downloaded articles and was ranked 15th on the Top 25 for the period January – December 2014 Full year
- 2015 **Certificate of Recognition - Science Direct Top 25 – Rank 8th**
Received a certificate from Science Direct the number one platform in research certifying that my paper titled: “The Impact of Board Characteristics and Audit Committee on Voluntary Disclosure: A Meta Analysis”, Journal of International Accounting, Auditing and Taxation (JIAAT), Vol. 24, Issue 1”, was featured in the Science Direct top 25 list of most downloaded articles and was ranked 8th on the Top 25 for the period January – March 2015
- 2015 **Certificate of Recognition - Science Direct Top 25 – Rank 3rd**
Received a certificate from Science Direct the number one platform in research certifying that my paper titled: “The Impact of Board Characteristics and Audit Committee on Voluntary Disclosure: A Meta Analysis”, Journal of International Accounting, Auditing and Taxation (JIAAT), Vol. 24, Issue 1”, was featured in the Science Direct top 25 list of most downloaded articles and was ranked 3rd on the Top 25 for the period April – June 2015

- 2015 **Letter of Recognition from Emerald publishers**
Received a letter of recognition from Emerald Global publishers congratulating me on my excellent scholarly contribution as a reviewer to papers submitted to different journals that are published by Emerald.
- 2015 **Excellence in Teaching, Research and Service**
Received a letter from the Dean of the School of Business to commend me on “distinguished performance” in teaching, research and service during the academic year 2014-2015 to AUC
- 2015 **Letter of Recognition from IGI publishers**
Received a letter of recognition from IGI Global publishers as they are proud to inform me that my publication Cases on Business and Management in the MENA Region: New Trends and Opportunities (<http://www.igi-global.com/book/cases-businessmanagement-mena-region/47047>) was recently indexed by Elsevier’s acclaimed abstract and citation database, Scopus. Scopus is the largest citation database of peer-reviewed literature including scientific journals, books, and conference proceedings. Your publication is now aligned with 22,000 titles from more than 5,000 international publishers, giving your research an even broader global reach. IGI Global takes great pride in receiving commendable endorsements and indexing for its titles and they greatly appreciate my contribution to this recognized reference.
- 2015 **Excellence in Research Quality - Letter of recognition from the Office of Communications - AUC**
I received a letter of recognition from AUC office of communications as the office routinely contacts "star" faculty members who could be highlighted in various AUC publications and channels, mainly because of the research they conduct, the type of work that they do and the applied/hands-on activities they take part in. Names of such faculty members are usually recommended by school deans and the vice provost for research, and my name was among them.
- 2015 **Faculty Development Fund Award**
Received a certificate of Recognition from the School of Business to commend me on publishing 1 article in reputable refereed journals (A Tiers) in 2014 according to the latest Australian Research Council Ranking (ABDC)
- 2015 **Faculty Development Fund Award**
Received a certificate of Recognition from the School of Business to commend me on publishing 1 article in reputable refereed journals (B Tiers) in 2014 according to the latest Australian Research Council Ranking (ABDC)
- 2014 **Excellence in Service - Letter of recognition from Associate Dean for Research – School of Business - AUC**
I wanted to express to you my warm thanks for your invaluable contribution to the research activities of the school during the previous year. Your remarkable input to the SAB research taskforce was among the factors that led to an exceptional output commended by all SAB members in last June meeting. I would like also to thank you for your contribution to the development of the document on the definition of research output. This document will lay the foundations for many of the upcoming research initiatives and KPIs. It would have never been possible to have such a comprehensive document without your invaluable input. I look forward to working

with you on various research related activities next year isA.

- 2014 **Nominated to AUC Excellence in Research and Creative Endeavors Award**
The Office of the Provost has great pleasure in informing me that i have been nominated for the “Excellence in Research and Creative Endeavors” Award.
- 2014 **Course release award competition winner – School of Business - AUC**
Received a letter from the Associate Dean of the School of Business to inform me of winning the School of Business course release award competition that will take effect in spring 2015 on my research proposal “The Effect of Board Characteristics and Audit Committee Activity on Internal Control Quality in Egypt: do Audit Quality and Ownership Structure matter?”
- 2014 **Excellence in Research Quality**
Received a letter from the Associate Dean of the School of Business to commend me on having my paper titled “The impact of Board and Audit Committee Characteristics on Voluntary Disclosure: A Meta-Analysis” accepted in the highly reputable Journal of International Accounting, Auditing and Taxation (B rank Journal).
- 2014 **Science Direct Top 25 – Rank 5th**
Received a certificate from Science Direct the number one platform in research certifying that my paper titled: “THE EXTENT OF CORPORATE GOVERNANCE DISCLOSURE AND ITS DETERMINANTS IN A DEVELOPING MARKET: THE CASE OF EGYPT, ADVANCES IN ACCOUNTING - VOLUME 28, ISSUE 1”, was featured in the Science Direct top 25 list of most downloaded articles and was ranked 5th on the Top 25 for the period January – December 2013 Full year
- 2014 **Science Direct Top 25 – Rank 2nd**
Received a certificate from Science Direct the number one platform in research certifying that my paper titled: “THE EXTENT OF CORPORATE GOVERNANCE DISCLOSURE AND ITS DETERMINANTS IN A DEVELOPING MARKET: THE CASE OF EGYPT, ADVANCES IN ACCOUNTING - VOLUME 28, ISSUE 1”, was featured in the Science Direct top 25 list of most downloaded articles and was ranked 2nd on the Top 25 for the period January – December 2012 Full year
- 2014 **Faculty Development Fund Award**
Received a certificate of Recognition and \$ 2000 from the School of Business to commend me on publishing 1 article in reputable refereed journals (A Tiers) in 2013 according to the latest Australian Research Council Ranking (ABDC)
- 2014 **Faculty Development Fund Award**
Received a certificate of Recognition and \$ 660 from the School of Business to commend me on publishing 1 article in reputable refereed journals (B Tiers) in 2013 according to the latest Australian Research Council Ranking (ABDC)
- 2013 **Letter of Recognition from Sciencedirect platform- Top 25 Hottest articles**
Received a letter of recognition from Sciencedirect congratulating me on having my article titled “The extent of corporate governance disclosure and its determinants in a developing market: the case of Egypt” among the top 25 Top hottest articles in Business and Accounting from the Science Direct platform in 2013.
- 2013 **Excellence in Research Quality**
Received a letter from the Associate Dean of the School of Business to commend me on having my paper titled “Internal Control Quality, International Standards on

- Auditing and External Audit Delays: the Case of the Egyptian Stock Exchange” accepted in the highly reputable International Journal of Auditing (A rank Journal).
- 2013 **Excellence in Teaching, Research and Service**
Received a letter from the Dean of the School of Business to commend me on “distinguished performance” in teaching, research and service during the academic year 2012-2013 to AUC
- 2013 **Letter of Recognition from Elsevier Journals- Top 5 downloadable articles 2013**
Received a letter of recognition from Elsevier publishers congratulating me on having my article titled “The extent of corporate governance disclosure and its determinants in a developing market: the case of Egypt” among the top 5 highly downloadable articles from the Science Direct platform in 2013. On behalf of the editorial and publishing teams, I would like to thank all authors for their invaluable contribution and congratulate everybody on these excellent results.
- 2013 **Letter of Recognition from IGI publishers**
Received a letter of recognition from IGI Global publishers congratulating me on my excellent scholarly contribution to, and to let me know that my IGI Global title, Cases on Business and Management in the MENA Region, was recently chosen for indexing in the prestigious Thomson Reuters Book Citation Index. The Thomson Reuters Book Citation Index is a resource within the Web of Knowledge platform, covering 25,000 books in the sciences, social sciences, and arts and humanities. The most comprehensive index of its kind, it helps complete the research picture with the inclusion of scholarly books to the world’s most powerful search and discovery platform. The Book Citation Index is designed to enhance the powerful discovery and analysis capabilities of Web of Knowledge by incorporating comprehensive book citation data. Researchers can search for and identify the most relevant and esteemed literature along with the 12,000 peer-reviewed journals and 150,000 conference proceedings already indexed in Web of Knowledge, enabling users to navigate the links in citations across books, journals and proceedings. This is a remarkable accomplishment. Thank you for your hard work in your research and your dedication to this publication.
- 2013 **Faculty Development Fund Award**
Received a certificate of Recognition and \$ 1340 from the School of Business to commend me on publishing 2 articles in reputable refereed journals (B Tiers) in 2012 according to the latest Australian Research Council Ranking (ABDC)
- 2013 **Letter of Recognition from the Department Chair**
Received a letter of recognition from the Department Chair to thank me for the efforts that I exerted to make the Accounting Reception a successful event, and he wish to extend his appreciation to me for organising the reception and making sure everything went smooth.
- 2013 **Letter of Recognition from the Department Chair**
Received a letter of recognition from the Department Chair to commend me for the perfect organization of the AUC School of Business Annual Sports day, and he added that it was an amazing day full of inspiration and cooperation spirit that filled the whole ARTOC area.
- 2012 **Letter of Recognition from IGI publishers**
Received a letter of recognition from IGI Global publishers congratulating me on my

- excellent scholarly contribution to, E-Strategies for Technological Diffusion and Adoption: National ICT Approaches for Socioeconomic Development and in making this publication a success in the research community
- 2012 **Letter of Recognition from the Editor of Accounting and Finance Research, which is a printed and online scholarly journal, peer-reviewed, published by Sciedu Press, Canada**
Received a letter of recognition from the Editor of Accounting and Finance Research, which is a printed and online scholarly journal, peer-reviewed, published by Sciedu Press, Canada about my excellent contribution to the accounting literature regarding my recent paper published in 2012 in the elite Advances in Accounting Journal
- 2012 **Letter of Recognition from the Editor of the International Journal of Business and Management (IJBM) published by Canadian Center of Science and Education**
Received a letter of recognition from the Editor of the International Journal of Business and Management (IJBM) published by Canadian Center of Science and Education about my excellent contribution to the accounting literature regarding my recent paper published in 2012 in the elite Advances in Accounting Journal
- 2012 **Excellence in Teaching, Research and Service**
Received a letter from the Dean of the School of Business to commend me on “distinguished performance” in teaching, research and service during the academic year 2011-2012 to AUC
- 2012 **Faculty Development Fund Award**
Received a certificate of Recognition and \$ 4000 from the School of Business to commend me on publishing 2 articles in reputable refereed journals (A and B Tiers) in 2011 according to the latest Australian Research Council Ranking (ABDC)
- 2012 **Letter of Recognition from IGI publishers**
Received a letter of recognition from IGI Global publishers congratulating me on my excellent scholarly contribution to, Cases on Business and Management in the MENA Region, and expressing there confidence that many of my colleagues around the world will benefit from my high quality research
- 2012 **Letter of Recognition from the Editor of Eurasian Business Review**
Received a letter of recognition from the Editor of Eurasian Business Review thanking me for sending my review report on paper titled “Impact of Board Characteristics and Ownership Structure on Voluntary Disclosure: Evidence from Turkey” in a short time. Your report is one of the best structured reports I have seen, thus I believe that your comments will be very helpful for the author(s).
- 2012 **Letter of Recognition from the Editor of the Asian Journal of Finance & Accounting**
Received a letter of recognition from the Editor of the Asian Journal of Finance and Accounting about my excellent contribution to the accounting literature regarding my recent paper published in 2012 in the elite Advances in Accounting Journal
- 2012 **AUC Teaching Excellence Award winner**
In addition to the honor of the award, I received a special prize of \$5,000. I will attend the February 2012 Undergraduate Commencement and I will be honored by the President and Provost.

<http://www.aucegypt.edu/fac/awards/Pages/default.aspx>

- 2011 **Letter of Recognition from McGraw Hill publishers**
Received a letter of recognition from McGraw Hill publishers congratulating me on my excellent scholarly contribution to adapting one of their best-selling texts in Accounting and that I have been diligent in my work as an author and that I exhibited original ideas for content, pedagogy and student resources, all of which have helped to create a better text for students in the Middle East.
- 2011 **Letter of Recognition from IGI publishers**
Received a letter of recognition from IGI Global publishers congratulating me on my excellent scholarly contribution to, Cases on Business and Management in the MENA Region, and expressing their confidence that many of my colleagues around the world will benefit from my high quality research
- 2011 **Excellence in Teaching, Research and Service**
Received a letter from the Dean of the School of Business to commend me on “distinguished performance” in teaching, research and service during the academic year 2010-2011 to AUC
- 2011 **Excellence in Teaching**
Received a letter from the Chair of the Department to commend me on “achieving the highest teaching evaluation score in the Spring 2011”, Also, to commend me on achieving the highest evaluation score on a continuous basis.
- 2011 **Excellence in External Service**
Received a certificate of from the Ministry of Transport to commend me on “distinguished performance” in service to MOT
- 2011 **Excellence in Service**
Received a letter from the Chair of the Council of the School of Business (CSB) to commend me on doing a great job in the previous term as a member of the Faculty Affairs committee
- 2011 **Faculty Development Fund Award**
Received a certificate of Recognition and \$ 2000 from the School of Business to commend me on publishing 2 articles in reputable refereed journals (B Tiers) in 2010 according to the latest Australian Research Council Ranking (ABDC)
- 2010 **Letter of Recognition from IGI publishers**
Received a letter of recognition from IGI Global publishers congratulating me on my excellent scholarly contribution to, E-Strategies for Technological Diffusion and Adoption: National ICT Approaches for Socioeconomic Development and expressing their confidence that many of my colleagues around the world will benefit from my high quality research
- 2010 **Excellence in Teaching, Research and Service**
Received a letter from the Dean of the School of Business to commend me on “distinguished performance” in teaching, research and service to during the academic year 2009-2010 to AUC
- 2010 **Letter of Recognition from Emerald Publishers**
Received a letter of recognition from Emerald publishers congratulating me on my excellent scholarly contribution to, Managerial Auditing Journal, and admitting me to the Emerald Literati Network – the network of authors, editors and researchers unique in academic publishing

2010	Front cover of Faculty publication list at AUC Based on my research record, I have been selected by the Vice Provost and Director of Graduate Studies and Research at AUC as one of the faculty whose photo will appear on the front cover of the 2009 Faculty Publication list.
2009	Cairo University award 10,000 EGP for the best research in social science (published in AAJFA VOL.1, No. 1, 26 January 2008)
2008	Certificate of Recognition Received from the Binominal Fulbright Commission in Egypt to recognize my efforts as the Examiner to Fulbright Program – Binational Commission (Educational and Cultural Exchange Program)
2008	Excellence in Teaching Received a letter from the chair of the department to commend me on “distinguished performance in courses ACCT 211, and ACCT 406 during the Fall 2007 Semester”
2007	Excellence in Teaching Received a letter from the chair of the department to commend me on “distinguished performance in courses ACCT 211, and ACCT 406 during the Spring 2007 Semester”
2007	Excellence in Teaching Received a letter from the chair of the department to commend me on “distinguished performance in courses ACCT 211, and ACCT 406 during the Fall 2006 Semester”
2006	Excellence in Teaching Received a letter from the chair of the department to commend me on “distinguished performance in courses ACCT 211, and ACCT 406 during the Spring 2006 Semester”
2006	Excellence in Teaching Received a letter from the chair of the department to commend me on “distinguished performance in courses ACCT 211, and ACCT 406, during the Fall 2005 Semester”
2000	Distinction Scholar Birmingham Business School Distinction Scholar of the year award.

15- Debates, shows and exhibits (Innovative Teaching Methods)

- (Spring 2018) **IMA Awareness Seminar:** I use interactive awareness events as a new method in raising the accounting major students’ awareness about the new trends in Management Accounting. The Department of Accounting at the AUC School of Business is endorsed since 2016 by the Institute of Management Accountants (IMA). I invited Mr. Richi Malhotra, Academic & Community Relations Manager, Middle East & Africa, IMA who delivered an awareness session on Sunday 18 March 2018 we had a departmental event for an IMA awareness session to our students **in Shafik Gabr Hall during Assembly hour.** In addition, there were 10 scholarships offered by the IMA to our top ten accounting students worth \$ 10,000. The agenda for the session was as follows: Introducing the IMA Student Chapter at AUC; Your Career Your Story.
- **(2018) Experiential Learning “Study Tour”:** In spring 2018, we were having Mr Mohamed El-Sawi Partner and co-founder of the Egyptian company “حسابات” for Tax consultancy and Ex-Director at Ernst & Young who was teaching Taxation 2 “ACCT

4002” as an adjunct faculty. It is worth mentioning that Mr Mohamed El-Sawi is currently nominated to be the vice Minister of Finance for Tax policies. We agreed during the semester to involve all the students in the taxation class in an experiential learning exercise of visiting Hesabat company in Maadi for a whole day. Two whole days’ visits were made to Hesabat company in Maadi on Tuesday the 13th and Tuesday the 20th of March 2018 from 10 am to 6 pm, and i joined the second visit on the 20th of March. Only 10 students from a total of 39 were able to make the first visit and 29 students did the second visit. The students were exposed in the first visit to the process of preparing the Value Added Tax (VAT) monthly return and the process of preparing the yearly Income Tax return. In the second visit, the students were divided into 3 groups and every group were assigned a senior tax consultant and they worked together on preparing actual tax returns for a real Egyptian company. The first group was involved in preparing the VAT returns for a real Egyptian company. The second group was involved in preparing the income tax return of a real Egyptian company. The third group was involved in a totally different exercise relating the double taxation treaty between Egypt and UK and was involved in a real consultancy case from an Egyptian company who paid money for services received from a UK company, and they have to read the whole double taxation treaty between Egypt and UK to decide whether the amounts paid are subject to withholding taxes or not as per clause number 56 of the Egyptian tax law number 91 for the year 2005. The process was under full supervision of Mr Mohamed, me and 3 senior tax consultants and at the end of the second day the students expressed their sincere appreciation for the experience which they believe added a lot to their knowledge. The most interesting thing is that the students were exposed to this exercise before taking the material in class.

I use interactive awareness events as a new method in raising the accounting major students’ awareness about the International Financial Reporting Standards (IFRSs) which is the main international content in our curriculum and that is linked to the Internationalization theme of the school’s strategy.

- The Department of Accounting at the AUC School of Business received a three-year accreditation (January 1, 2017 - December 31, 2019) by the Association of Certified Chartered Accountants (ACCA) in the United Kingdom. The ACCA has agreed that AUC accounting students - who will graduate on or after January 1, 2017 - will be exempt from eight out of the fourteen exams, (where a maximum of nine exams are eligible for exemption to gain the ACCA qualification). This provides a great opportunity for our accounting graduate students registering with the ACCA examinations who will receive a level of exemption which matches the knowledge and skills gained from their previous qualifications. This achievement reflects a lot on the strength of the Bachelor of Accounting program at AUC and is evident of the quality of the accounting courses delivered. It also reflects how the program incorporates practical and professional aspects of the profession that helps students to become distinguished and knowledgeable accounting professionals. Based on the above introduction, the ACCA UK representatives (Lindsay Degouve: Head of Middle East and Junaid Maqbool: Business Development Manager) visited AUC on Wednesday, September 20, 2017. They delivered a short awareness information session (15-20 minutes) in the class about:

- Details of the ACCA Qualification including its benefits and recognition
- Careers in Accountancy and Finance that students can have with ACCA Qualification
- The global portability that ACCA Qualification provides to its students and members
- ACCA's employer recognition in Egypt and across the region

The classes visited were:

- Intermediate Accounting I (ACCT 3001): 8.30 - 9.45 [Beginning of class]
- Automated Financial Accounting (ACCT 4000): 8.30 - 9.45 [Beginning of class]
- Intermediate Accounting I (ACCT 3001): 11.30 - 12.45 [Beginning of class]
- Intermediate Accounting II (ACCT 3002): 11.30 - 12.45 [Beginning of class]
- Advanced Accounting (ACCT 3003): 11.30 - 12.45 [End of class]

Moreover, the representatives were available during the assembly hour from 1.00 to 1.30 pm in rooms CP08 and CP09 - Jameel Building for the students of the ACCT 4003 capstone course and delivered for them a 30 minutes awareness session and received their inquiries.

In addition, the ACCA UK representative (Junaid Maqbool: Business Development Manager) visited AUC on Monday, October 8, 2018. He delivered a short awareness information session (15-20 minutes) in the class about:

- Details of the ACCA Qualification including its benefits and recognition
- Careers in Accountancy and Finance that students can have with ACCA Qualification
- The global portability that ACCA Qualification provides to its students and members
- ACCA's employer recognition in Egypt and across the region
- AUC/ACCA exemption requirements

The classes visited were:

- Intermediate accounting II (ACCT 3002): 11.30 - 12.45 (End of class)
- Auditing (ACCT 3005): 11.30 - 12.45 (Beginning of class)
- Principles of Taxation (ACCT 3006): 2.00 - 3.15 (End of class)
- Contemporary Issues in Auditing (ACCT 4001): 2.00 - 3.15 (Beginning of class)

Moreover, the representative was available during the assembly hour from 1.00 to 2.00 pm in the ACCT Department meeting room - Jameel Building for the students of the ACCT 4003 capstone course and delivered for them a 30 minutes awareness session and received their inquiries.

I use a new method in teaching International Financial Reporting Standards (IFRSs) to the Accounting students.

- **ACCT 4003 – Contemporary Issues in Accounting– Interactive Graduation Project – Global Awareness:** Students are required to form groups of 5 and to prepare and

present a research project on a practical accounting topic. The objective of this project is to strengthen their communication, writing, analyzing and presentation skills much needed in the modern business environment. The project is a comparative study between the content of the financial statements published by a listed Egyptian Company and a listed European Company applying IFRS with the aim to write 4 reports: Report 1: Major differences in the compliance with 7 main International Financial Reporting Standards “IFRS” disclosures; Report 2: Major differences in the compliance with the Corporate Governance Code in terms of features and disclosures. Thus, assessing the status of compliance with the “OECD code of corporate governance”; Report 3: Determine the type of audit report of each of the two companies and analyze its content to determine whether it complies with the audit report format required by the International Standards on Auditing “ISA”; Report 4: Evaluate both companies’ websites given a checklist that covers features which are required to be present. Thus, assessing the status of “Corporate Internet Reporting” of both companies.

- I have arranged to use the internet in teaching IFRSs to the accounting students taking the Contemporary Issues in accounting capstone ACCT 4003. I used IBM and XE Universal Currency Converter (XE.com) as a case to help the students understand the mechanics of foreign currency transactions and foreign exchange rates. This helps broadens the students’ perspectives to encompass a global view.

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

- I have arranged for several in class debates to make the students more appreciative of the Financial and Cost accounting processes in the different environments. ACCT 406 (Cost Accounting) students are asked to join in a group – in class – to assume the role of a Financial Manager in a multinational company. For example the class was divided into several groups to debate the importance of Ethics in using the different Accounting Policies relating to Inventory Costing, Transfer Pricing and its effect on the Net Income of the Company and thereby affecting the Managers’ Bonuses.
- I have arranged for several in class debates to make the students more appreciative of the International accounting standards applied in listed Egyptian companies. ACCT 405 (International Accounting) students are asked to join in a group – in class – to assume the role of an Auditor in a Big 4 accounting firm. For example the class was divided into several groups to debate the issue of creative accounting techniques (i.e. earnings management) in using the different Accounting Policies in the financial statements relating to Inventory Costing, depreciation, revenue recognition, foreign currency, borrowing costs, provisions and contingent liabilities and its effect on the Net Income of the Company and thereby affecting the income taxes.
- I have arranged for several in class debates to make the students more appreciative of the International accounting standards applied in listed Egyptian companies “ACCT 3002 (Intermediate Accounting II) students are asked to join in a group – in class – to assume the role of an Auditor in a Big 4 accounting firm. For example the class was divided into several groups to debate the issue of creative accounting techniques (i.e. earnings management) in using the different Accounting Policies in the financial statements relating to Stockholders’ Equity, Comprehensive Income, revenue recognition, provisions and contingent liabilities and its effect on the Net Income of the Company and thereby affecting the income taxes”.

- I have arranged for several in class debates to make the students more appreciative of the International accounting standards applied in listed Egyptian companies “ACCT 3001 (Intermediate Accounting I) students are asked to join in a group – in class – to assume the role of an Auditor in a Big 4 accounting firm. For example the class was divided into several groups to debate the issue of creative accounting techniques (i.e. earnings management) in using the different Accounting Policies in the financial statements relating to Comprehensive Income, investments, fair value accounting, changes in accounting policies and estimates, receivables and allowance and its effect on the Net Income of the Company and thereby affecting the income taxes”.

16- External Connections and Partnerships

16.1 International Roundtables, Workshops and Online Webinars: Attendance (Faculty Development Activities)

- **(2017) ACCA “Training the Trainers” Workshop** – The workshop was facilitated by Junaid Maqbool, Business Development Manager, ACCA Middle East. The workshop took place at AUC on 21st November 2017. The workshop is part of a broader collaboration between the Department of Accounting at AUC and the Association of Certified Chartered Accountants (ACCA) in the UK to train our faculty on the ACCA qualification requirements, Professional vs academic study, Course design, and available resources.
- **(2017) GOVERN Webcast – The Role of Institutional Investors in Corporate Governance** -The webinar was facilitated by Stuart Anderson, Managing Director of S&P Global Ratings and Alissa Amico, Managing Director of GOVERN (Economic & Corporate Governance Center). The webcast is part of a broader collaboration between Standard & Poors and GOVERN to promote corporate governance in the Middle East and North Africa.
- **(2017) ABIS Webinar Series - Social Sustainability: The Impact of Digitalization** -The webinar was facilitated by Dr. Thomas Osburg, Professor Sustainable Marketing & Leadership at Fresenius Business School, Munich. This webinar provided participants with: Digitalization is unavoidable and offers significant benefits, but also challenges. What developments are key to watch out for?; Business will mostly be affected – how can firms include new approaches of Social Sustainability in their business?; What is the impact of Digitalization at a national or global, societal level? How will it change the ways we live and work?; What impact will there be for Business Schools? Does Sustainability Thinking and Teaching need to change? Or to evolve?
- **(2017) ABIS Webinar Series - The International Dimension of Corporate Responsibility: Insights and Opportunities** - The webinar was facilitated by Arno Kourula – Assistant Professor of Strategy and Director of the Sustainability Initiative at University of Amsterdam Business School (NL) and Decent at Aalto University School of Business (FI). This webinar provided participants with: An up to date overview of 500+ academic studies on international corporate responsibility, an assessment of the UN Sustainable Development Goals as an organizing framework for corporate responsibility/sustainability.
- **(2016) High Level Round Table attendance: High level Roundtable on Fostering the Egyptian capital market in support of enterprise growth and investment attractiveness**

organised by GOVERN and hosted by the Rockefeller Brothers Fund in New York on 1-2 December 2016. The objective of the Roundtable is to gather the Egyptian decision makers as well as the private sector and the donor community to discuss how the capital market can be further developed to support the macro-economic objectives of the Egyptian Government. The capital market holds an untapped potential from the perspective of financing high-growth, innovative companies in Egypt the listing of which can address urgent economic challenges such as unemployment, innovation and competitiveness. To address this challenge, GOVERN has developed a Flagship Report for the Egyptian government to support the ongoing development the capital market which was presented at the Roundtable. The Roundtable was organised as a closed door event limited to approximately 40 high level Egyptian and international participants, including Ministers, donors, experts and international organisations. This roundtable aimed to present the report, compiled by GOVERN in close collaboration with policymakers and private sector experts in Egypt, and to create a platform for discussing specific recommendations contained in the report. The objective of the discussion was to address the potential implementation of the concepts and ideas presented in the report and to launch concrete implementation projects for the second phase of the project. Seminar speakers and participants have been invited for their unique expertise and knowledge of the Egyptian capital market. Discussions was structured in panels aimed to foster a dialogue between the exchange, the regulator and financial market participants in Egypt and internationally. Lead speakers made brief comments related to the panel topic and the recommendations of the report on which discussants were invited to comment. Following the roundtable, a summary report was prepared and disseminated by GOVERN to the attendees in order to provide a roadmap for the implementation phase of the project (2017-2018).

- **(2015) Workshop attendance: Knowledge into Action Forum, ABIS (The Academy of Business in Society) April 2015 – How to compete in the ever-changing arena of EU funding?, April 28-29, 2015 in Vlerick Business School, Brussels Campus, Belgium. Samaha, K. (2015).** “Corporate Sustainability from a Comparative Lens – Europe, Middle East, North and South Africa”, The Academy of Business in Society (ABIS) Annual Congress, Knowledge into Action Forum, Brussels, Belgium, from 28-29 April 2015, Session: 1, Day 2, 29 April, 9:30-10:45 am, Vlerick Business School, Manhattan Center, Avenue du Boulevard 21, 1210 Brussels.

16.2 Collaboration with International Publishers – Joint Proposals (Refereed Book)

- Wild, J. Chiappeta, B. and Shaw, K and Samaha, K. (2017). Fundamental Accounting Principles, ME Second Edition, 2nd edition, McGraw Hill International limited – UK, ISBN 9780077164393.

16.3 Editorial Board Membership in International Journals (Service to the Profession)

- (2008-Present) **Editorial Board Member** of the Afro-Asian Journal of Finance and Accounting (AAJFA) published by Inderscience (UK), ISSN (Online): 1751-6455, ISSN (Print): 1751-6447. An Official Publication of the Information Resources Management Association. The aim of AAJFA is to bridge this gap in the finance and accounting literature.

AAJFA fosters greater discussion and research of the development of the finance and accounting disciplines in Africa, the Middle-East and Asia. A major feature of the journal will be to emphasise the implications of this development and the effects on businesses, academics and professionals.

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

- (Nov 2015-Present) **Editorial Board Member** of the Journal of African Business (Taylor & Francis), ISSN 1522-8916 (Print), 1522-9076 (Online). The Journal of African Business is the official journal of the International Academy of African Business and Development, the largest network of professionals committed to advancement of business development in African nations. JAB strives to comprehensively cover all business disciplines by publishing high quality analytical, conceptual, and empirical articles that demonstrate a substantial contribution to the broad domain of African business. Regardless of the research context, tradition, approach, or philosophy, manuscripts submitted to JAB must demonstrate that the topics investigated are important to the understanding of business practices and the advancement of business knowledge in or with Africa. Particularly, JAB welcomes qualitative and quantitative research papers. JAB is not, however, limited to African-based empirical studies. It searches for various contributions, including those based on countries outside Africa that address issues relevant to African business. Targeted toward academics, policymakers, consultants, and executives, JAB features the latest theoretical developments and cutting-edge research that challenge established beliefs and paradigms and offer alternatives ways to cope with the endless change in the business world. Publication office: Taylor & Francis, Inc., 325 Chestnut Street, Suite 800, Philadelphia, PA 19106.

<http://www.tandfonline.com/action/journalInformation?show=editorialBoard&journalCode=wjab20#.Vm1a1Up97IU>

- (Feb 2016-Present) **Editorial Board Member** of the Journal of Financial Reporting & Accounting (Emerald), ISSN 1985-2517 (Print). Aiming to bridge the gap between accounting theory and practice, the Journal of Financial Reporting and Accounting aspires to address significant issues in this area and promote interdisciplinary and international understanding of factors affecting reporting and accounting. Coverage includes, but is not restricted to: Financial reporting, Financial accounting, Forensic accounting, Financial reporting of intangible assets and intellectual capital, Public sector accounting, Accounting for human capital, Accounting for specialized industry, Accounting education & ethics, Accounting information system, Islamic accounting and reporting, Management Accounting, Social and environmental reporting, Auditing, Taxation. The journal welcomes submissions of high quality manuscripts that have an impact upon academia and accounting practice. Research papers should be analytical and may be empirical and theoretically based. The Journal of Financial Reporting and Accounting is Indexed and Abstracted by: Accounting & Tax Periodicals (ProQuest), Business Source Alumni Edition/ Business Source Complete/ Business Source Complete: Government Edition/ Business Source Corporate Plus/ Business Source Elite/ Business Source Main Edition/ Business Source Premier (EBSCO) The British Library, Cabell's Directory of Publishing Opportunities in Accounting and Economics & Finance, MainFile (EBSCO), OCLC – Electronic Collections Online, Professional ProQuest Central/ ProQuest Central (ProQuest), RePEc: Research Papers in Economics, TOCPremier (EBSCO)

http://emeraldgroupublishing.com/products/journals/editorial_team.htm?id=jfra

17- Interviewed in Widely Disseminated Research Reports – Interaction with Industry (Service to the Profession)

- **(2016) “Improving the Attractiveness of the Egyptian Capital Market in support of the Investment Environment – Report to the Egyptian Government”**, Report by GOVERN (The Economic and Corporate Governance Center) and Rockefeller Brothers Fund. GOVERN - the Economic and Corporate Governance Center - is a niche advisory and research institute specializing in economic and corporate governance in the Middle East and North Africa. GOVERN work alongside decision-makers to create legal and regulatory policies as well as construct institutions that promote business integrity, corporate governance and support the competitiveness of the region’s capital markets and firms. GOVERN provide specialist advice on capital markets development and corporate governance to stock exchanges, securities regulators, Central Banks, Ministries, sovereign actors and other regulators in the region. GOVERN is a team of senior practitioners with experience in leading securities regulators, stock exchanges, banks, academia and international organizations motivated by supporting and promoting MENA economies and firms. This report was prepared by GOVERN as part of a broader project on supporting the development of the Egyptian capital market, implemented by the Center during the course of 2016. The report was prepared for publication by Alissa Amico, Managing Director of GOVERN, in collaboration with Egyptian private and public sector stakeholders.
- **(2010) Business Climate development Strategy: Phase 1: Policy Assessment – Egypt (Dimension II-2) – Corporate Governance. MENA – OECD Investment programme.** The objective of this report is to discuss the corporate governance framework and practices in Egypt with a view to appreciating the progress made to date and the remaining challenges and priorities. This is a unique exercise, a first of its kind, aiming to look at corporate governance practices and framework as part of the broader private sector development climate. It is a formidable task given the introduction of numerous private and public sector initiatives which, over the past decade, have impacted on both the corporate governance framework in Egypt and on related elements of the business climate. Whereas the concept of hawkamah, or corporate governance in Arabic, was essentially unknown in Egypt and in the broader MENA region in the 1990s, the awareness of the concept and its benefits has grown tremendously in various circles in Egypt. A number of legal and regulatory reforms and private sector initiatives have been instrumental in this regard.
- **(2008) Review of Practical Implementation Issues Relating to International Financial Reporting Standards: Case Study of Egypt.** United Nations, United Nations Conference on Trade and Development. This report is published to the public and on the United Nations site, and the top management of the Cairo Alexandria Stock Exchange. This report illustrates the approach Egypt has taken to implementing international financial reporting standards (IFRS). It provides an overview of the efforts the country has undertaken to strengthen its accounting, financial reporting and auditing standards over the last two decades. The current set of Egyptian accounting standards are based on IFRS, some of which have been adapted to take into account the specific situation of the country. These include: presentation of financial statements; property, plant and equipment; disclosure of financial instruments; and accounting rules and standards for financial leasing operations. The auditing standards of Egypt are based on international standards on auditing (ISAs). The study discusses the roles of various regulatory bodies – including the Capital Market Authority, the Central Bank and the Insurance

Supervisory Authority – in the implementation and enforcement of accounting standards. It notes that the process of issuing Egyptian Accounting Standards, including translation into Arabic, is lengthy. As a result, there is a gap between the set of Egyptian Accounting Standards that are currently in effect and IFRS. The paper highlights the need for capacity-building in accounting and auditing to facilitate implementation of standards in those areas. The need for a system of continuing professional education in accordance with internationally recognized requirements is also highlighted.

- **(2002) Egypt:** Report on Observance of Standards and Codes (ROSC). World Bank. Report to assess the degree of development of the profession of accounting and auditing in Egypt. The report information dealt with statutory framework, the profession practical situation, education, and future development. The report further assessed the degree of application of International Accounting Standards and International Auditing Standards in Egypt. The report is published to the public on the web site of the World Bank. 2002.

18- Membership in Professional, Scholarly and Not to Profit Organizations:

2018-Present	Independent member of the Audit Committee – The Arabian Company for Food Industries (DOMTY) listed on EGX.
2018-Present	The Academy of Business in Society. Member, Brussels, Belgium
2018-Present	Egyptian Society of Accountants and Auditors. Certified Fellow under number 607, Cairo, Egypt
2015-Present	Certified Public Accountant (CPA) – Financial Regulatory Authority (FRA) under number 376, Cairo, Egypt
2010-Present	Certified Public Accountant (CPA) – Accountability State Authority (ASA) under number 1479, Cairo, Egypt
2010-Present	Emerald Literati Network – the network of authors, editors and researchers unique in academic publishing
2010-Present	Rotary International Club – Not to profit
2008-Present	European Accounting Association (EAA) – Membership 140208
2008-Present	American Accounting Association (AAA)
2008-Present	Certified Public Accountant (CPA) in the Ministry of Finance under number 24973. Cairo, Egypt
2008-Present	Egyptian Society of Accountants and Auditors. Certified Member under number 2652, Cairo, Egypt
2008-Present	Egyptian Accounting and Auditing Board. Certified Member
2008 - Present	The Egyptian Lebanese Businessmen Friendship Association (ELBA)
2007 - Present	Member of the Egyptian Society for Road Safety (ESRS)
2006-Present	Egyptian Institute for Public Finance & Taxes. Certified Fellow
1994- Present	Member of the Egyptian Accounting Syndicate. Cairo, Egypt