

Curriculum Vita

Khaled Samaha, Ph.D., M.Sc., CPA, EFSA, ESAA, CAO

Associate Professor (Tenure)

Chair - Accounting Department

School of Business

The American University in Cairo

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

1- Education

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

Major: Accounting

Minor: International Accounting

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

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

Major: Accounting & Finance

Minor: Cost Accounting

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

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

Major: Accounting.

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

2- Academic Work Experience

- July 2016-
Present **Chair**
Accounting Department, School of Business
The American University in Cairo (AUC)
Cairo, Egypt
- Fall 2014 -
present **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**
Department 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

- 2008-Present *Audit and Financial Consultant*
Ministry of Transport
- 2009-Present *Audit and Financial Consultant*
Ministry of Transport and the Italian government represented by Ferrovie Stato S.p.A. (FS Holding) as part of auditing the funds contributed by the Italian government to restructure the Egyptian National Railway services
- 2008 - 2009 *Instructor/Trainer*
Egyptian Society for Accountants and Auditors
Cairo, Egypt
- 2005-Present *Audit Partner*
Nabil and Samaha & Co.
Tax – Audit – Consultancy
Members of the Egyptian Financial Supervisory Authority (EFSA)
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 Accounting (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.

6- Intellectual Contributions: Research, Publications and Citations

6–1 Refereed Journal Publications (Double Blind)

- Samaha, K., and Khlif, H. (2017). “Audit-related attributes, Regulatory Reforms and Timely Disclosure: Further Evidence from an Emerging Market”, **forthcoming**, *Journal of Financial Reporting and Accounting*, Vol. 15, Issue 2, Emerald, ISSN: 1985-2517.
- 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.
<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.
<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 (JAEE)*, Vol. 6, Issue 1, pp. 33-49, Print ISSN: 2042-1168, Imprint: Emerald - UK.
<http://www.emeraldinsight.com/doi/abs/10.1108/JAEE-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.
<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.
<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 (IJAU)*, Vol. 18, Issue 2, pp. 139-154, ISSN (Online): 1099-1123, Imprint: Wiley Blackwells– UK.
<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.
<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.
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.
<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.
<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 <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. <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.

- 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.

- 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.

- 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.

- 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.

- Samaha, K., Dahawy, K., Stapleton, P., and Conover, T. (2009) “Progressing Egypt towards Convergence with IFRS: An Agenda for Future Research”, *Journal of Current Research in Global Business (JCRGB)*, Vol. 12, No. 18 (Fall), pp: 54-65, ISSN (Print): 1050-6292, Issued by the Library of Congress – Washington, Published by the Association for Global Business (AGB) – USA, School of Management, College of Professional Studies, Regis University.
- Samaha, K. and Baki, A. (2009) “An Exploratory Study of the Relevance of Trans National Global Information System to Small and Medium Enterprises: Evidence from Egypt”, *International Journal of Management and Decision Making (IJMDM)*, Special issue on "Decision Support Systems and Knowledge Management in SMEs", Vol. 10, Nos. 1/2, pp: 4-32, ISSN (Online): 1741-5187, ISSN (Print): 1462-4621, DOI: 10.1504/IJMDM.2009.023912, Imprint: Inderscience publishers – UK.
- 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.

Papers submitted to refereed Journals

- Basuony, M., Kher Allah, E. and Samaha, K. “Does Board Monitoring Matter in Determining Corporate Disclosure Using Social Media? An Empirical Study in the UK”, Submitted 20 December 2016 to Online Information Review, Emerald Publishing, Print ISSN: ISSN: 1468-4527

6–2 Google Scholar Citation Index (Updated monthly)

1/13/2017

Khaled Samaha Ph.D., M.Sc., CPA (EFSA, ESAA, CAO) • Google Scholar Citations



**Khaled Samaha Ph.D.,
M.Sc., CPA (EFSA, ESAA,
CAO)**

Associate Professor, Chair - Department of Accounting, The
American University in Cairo
[Accounting, Auditing, IFRS, Disclosure, Corporate Governance](#)

Google Scholar

Citation indices	All	Since 2012
Citations	514	407
h-index	11	10
i10-index	12	11

6-3 Refereed Book

- Wild, J. Chiappeta, B. and Shaw, K and Samaha, K. (2017). Fundamental Accounting Principles, ME Second Edition, 2nd edition, ***Forthcoming***, McGraw Hill International limited – UK, ISBN 978-0-07-713950-6. 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. At the time being, all phases are completed, submitted, and undergone blind reviewing. The book will come to light in Fall 2017.
- Wild, J. Chiappeta, B. and Shaw, K, Dahawy, K. and Samaha, K. (2012 - 2016). 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

- Khlif, H., and Samaha, S. “Internal Control Quality and Cost of Equity Capital: Evidence from the Egyptian Stock Exchange” (Started 1 September 2016).
- 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., Khlif, H. “Corporate governance attributes and social and environmental disclosure: evidence from Egypt” (Started 1 January 2016).
- 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” (Started 30 November 2016).

- 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

- 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).
- (2016) **Share Valuation Report** of the Arabian Industrial Food Company “Domty” – Cairo – Egypt. Report was conducted in collaboration with Ernst & Young, EFG Hermes and Pharos Holding to determine the fair market value of the company’s share to be listed on the Egyptian Stock Exchange. The company was successfully listed on the 24 March 2016.
- 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.

7- Conferences and Presentations

Refereed Conference Proceedings

- 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 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>
<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., Khlif, 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., Khlif, 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-%2017_04_13.pdf
- Samaha, K., Khlif, 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. (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
http://www.eaa2013.org/userfiles/file/FR%20abstracts%20-%202017_04_13.pdf
- 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%20.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
- Samaha, K. (2009). “Ownership structure, Proportion of Independent Directors on the Board, Existence of Audit Committees and Voluntary Disclosure: Evidence from the Actively Traded listed Egyptian Companies (CASE 30 index)”, Proceedings of the 32nd European Accounting Association (EAA) Annual Congress, Tampere, Finland, from 12-15 May 2009, GV.PS.6, Session 3 Thursday 09.00 - 10.30 /Linna K109 (Abstract ID: 3530, page 158).
http://eaa2009.eaa-online.org/userfiles/file/gv_parallel_update.pdf
- 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:

- **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 SAKALAUŠKAITE, 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 Comperti, 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, Universite Laval, James Guthrie, Bologna University and Macquire 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 norms 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 ”*

9- External Examiner

- 2007 - External examiner for Akhbar El-Youm Academy, for the Bachelor of Accounting graduation projects.... 2 projects
 - The use of Annual reports in Egypt
 - A survey of Voluntary Disclosure by Listed Egyptian Firms
- 2008 - External examiner for Akhbar El-Youm Academy, for the Bachelor of Accounting graduation projects.... 2 projects
 - Internet Financial reporting in listed Egyptian Firms
 - A survey of Corporate Governance Disclosure in listed Egyptian Firms
- 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

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 interdisciplinary 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 behaviour 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/dvcrgrs/>) 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.

11- Non-Credit Instruction Taught: Executive Courses and Training and Guest Lectures

- (2007) **Accounting and Financial Analysis.** A course designed for the Egyptian Investment Management Association (*EIMA*) presenting accounting and financial analysis techniques to investment analysts, Cairo, Egypt.
- (2008) **Egyptian Accounting Standards:** A course designed for the board members and the accounting department of seven Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
 - Alfa Ceramic Company.

- Red Sea for diving.
- Cactus for Tourism development.
- The Egyptian Company for Milk Production and Food Preserves – EgyDairy.
- Style-Regina Hotels.
- The Egyptian company for maintenance and railway services- A subsidiary of The National Railway Association
- Transport IT development Company (TRANS IT) - A subsidiary of The National Railway Association
- (2009) **Egyptian Accounting Standards:** A course designed for the board members and the accounting department of four Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
 - ART Ceramic Company.
 - The Railway Company for integrated services and insurance
 - The National Company for Hotels and Tourism services
 - The Railway Hospital Company.
- (2009) **Financial Statement Analysis:** A course designed for the board members of ART Ceramic Company – Egypt. The course is designed to give in depth detailed knowledge of accounting concepts and financial statements, including advanced topics in accounting. The aim of the course is to allow the analysts the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
- (2009) **Lease Accounting:** A course designed for the board members of NOVA Company – Egypt. The course is designed to give in depth detailed knowledge of accounting concepts and financial statements relating to International Accounting Standard 17 (Leases). The aim of the course is to allow the managers the ability to analyze the lease transactions under operating and finance lease.
- (2010) **Accounting for Analysts.** A course designed for Beltone Financial Investments – Egypt. The course is designed to give in depth detailed knowledge of accounting concepts and financial statements, including advanced topics in accounting. The aim of the course is to allow the analysts the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
- (2010) **Accounting for Bankers.** A course designed for National Societe Generale Bank (NSGB) to make credit analysts in the bank aware of the accounting to allow them produce accurate credit evaluation of the corporations, Cairo, Egypt.
- (2010) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
 - The Railway Maintenance Company
 - The Railway Company for integrated services and insurance
 - The Railway TRANS IT Company
 - The Railway Hospital Company.
- (2011) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge

of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.

- Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)
- (2012) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
- Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)
- (2013) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
- Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)

- (2014) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
 - Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)
- (2014) **Guest Lecture:** I was invited by the Dean of the School of Business at MSA University to deliver a public lecture to the graduating seniors in the Accounting department at MSA. The theme of the lecture was International Financial Reporting Standards (IFRS) and its effect on the presentation of Financial Statements and its link to auditing and taxation: the Egyptian Environment. The lecture took place on 14 April 2014.
- (2015) **Egyptian Accounting Standards, Corporate governance and the auditor’s role:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs, in addition to introducing the main requirements under the Egyptian Corporate Governance code and the auditor’s role in addressing these issues. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt. The course was delivered to the top and middle management in 5 subsidiaries of the Egyptian National Railways which are:
 - Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)
- (2016) **Egyptian Accounting Standards, Corporate governance and the auditor’s role:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2015 by the Ministry of Finance, including advanced topics in accounting under EASs, in addition to introducing the main requirements under the Egyptian Corporate Governance code and the auditor’s role in addressing these issues. The aim of

the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt. The course was delivered to the top and middle management in 5 subsidiaries of the Egyptian National Railways which are:

- Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)
- **(2015) Keynote Speaker: Egypt Transport Infrastructure Summit** organized by the International Quality & Productivity Center (IQPC), Cairo, Egypt. I was invited as a Keynote speaker at the Transport Infrastructure Summit that took place from 27-28 January 2015 in Cairo Intercontinental, City stars,. Transport Infrastructure Summit brings several representatives from the Government, financial services and construction sector to discuss current developments and projects in Cairo. The agenda focused on three main topics: Future developments and projects in Egypt; Future investments in the Transport infrastructure in Egypt; Strategies to tackle current challenges in the transport infrastructure. Egypt's untapped natural wealth, decades of under-investment and a neglected infrastructure create numerous investment opportunities within the country for core and social infrastructure and the perfect time to host this summit. Transport Infrastructure Summit serves as an outstanding platform for contractors, private sector and representatives from the government to discuss current and future projects in Egypt. While we would appreciate and welcome your views and experiences on recent activities, the title and subject of the speech will be for your consideration. My speech focused on the main idea behind forming several corporations under the umbrella of the Egyptian National Railways (ENR) to facilitate the administrative and financial execution of transactions and the overview to list them in the future on the Egyptian Stock Exchange and be privatized.

12- 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. At the time being, all phases are completed, submitted, and undergone blind reviewing. The book will come to light 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).

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

1. Service to the University

- (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**
- (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.
- (2011) 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 2016 – present) **Committees/Administrative work – Member of the Search Committee for the selection of the new BUS Dean**
- (Fall 2016 – present) **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**
- (Fall 2016 – Winter 2017) **Committees/Administrative work - CSB Committee Chair - Tenure Case**
- (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**
- (Fall 2016 – Present) **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 - Present) **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**
- (Winter 2016) **CSB Committee member - Tenure and Promotion Case**
- (Winter 2016) **CSB Committee member - Tenure and Promotion Case**
- (Summer 2015 – Present) **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**
- (Fall 2015) **Ad hoc Committee member - Tenure Case**
- (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 - present) **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- Present) **Faculty Affairs Committee**
- (May 2011 - Present) **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**
- (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
- (Spring 2012) **Promotion and Tenure Committee**, Faculty Affairs Committee
- (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.

- (2009- 2011) NAQAA Accreditation Committee Member
- (2009- 2010) Strategic Planning/ Resource Management Committee
- (2008-2009) Member of the Research Committee
- (2008) Acting Chair – Research Committee: Responsible for evaluating several conference and research grants.
- (2008-2010) Continuous Improvement Committee Member:

3. Service to the Department

- **(July 2016 – Present) Leader – Chair of the Department of Accounting**
- **(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 – Winter 2017) Service to student affairs: Support for student programs – Leader - ACCA Accreditation of the BAC**
- **(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**
- **(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.**
<https://www.facebook.com/InsiderAUC/posts/1122429484438932>
- **(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**
- **(Spring 2013) Administrative support: Faculty advising orientation**
- **(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**
- **(Spring 2013) Event organizer: Organizer of AUC Department of Accounting Second Annual Reception, March 24, 2013**
<http://www.aucegypt.edu/Business/Pages/AcctReception13.aspx>
- **(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**
- **(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.**
- **(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**
- **(Fall 2011) Reviewing the problems of advising and registration**
- **(2010 - 2011) Measuring Intellectual Contributions and Rankings of Journals**
- **(2010) Preparation of Table 2.1 for Accreditation**
- **(2010 - 2011) New Graduate degree in Accounting**
- **(Nov 2010) Accounting Courses Template**
- **(2010) Development of Current Course: Cost Accounting (ACCT 304).**
- **(2010) Development of Current Course: Intermediate Accounting II (ACCT 302).**
- **(2010) Reviewing the research and conference grants applications for the round of**

September 2010

- (2010) Reviewing the New Course Offerings
- (2010) Reviewing the New Accounting Curriculum
- (2010) Reviewing Accounting Graduate Course ACCT 502
- (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:
- (2010) Reviewing Merit Assessment Scheme Proposal prepared by the Academic Affairs Committee of the School
- (2010) Development of a Mission statement for the Department of accounting
- (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
- (2009) Development of Course: Financial Accounting (ACCT 201).
- (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- 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.

15- Clubs and Organizations

- (Mid 2011-December 2013) Advisor to the Finance and Investment Club: we organized on e event in 2011: Global Trade Matters’ Investing in Egypt’s Green Economy III: Roundtable Discussion, to be held in cooperation with The Finance and Investment Club at AUC on October 30th, 2011 6 pm at The American University in Cairo, Mary Cross Hall. Our honorable Key note speakers are: Mr Tamer Nassar Vice president of Energy Allied International Dr Salah Arafa Physics Professor Florentine Visser MED-ENEC Key Expert from GTZ In addition to around 40 corporate executives attending the event. After political and economic changes our nation has witnessed this year, the responsibility to search for ways to help rebuild Egypt, as well as to explore new routes for sustainable development, falls upon us as leaders in the private sector. This year investing in Egypt’s Green Economy III: Roundtable Discussion promises to be instrumental in the promotion of sustainable and environmentally conscious development in Egypt, and focuses on the role and importance of the youth to Egypt’s prosperity.
- (Jan 2010-December 2014) Advisor to the Accounting Link: An accounting club that aims to link the accounting academic education to real life accounting and auditing experiences. The accounting link also aims to offer various services to the accounting students like, presenting an annual accounting simulation and inviting accounting, auditing, and tax guest speakers. In this role I organized 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.

The first simulation's opening ceremony was held on 29 April 2010 in the Mansour Hall – Core Building at AUC. The opening included speeches of Romani George, the President of the Simulation and four keynote speakers: Dr. Ali Hadi, Vice-Provost and Director of Graduate Studies and Research at AUC, Dr Khaled Samaha, Academic Advisor of the Accounting Link Club and Assistant Professor of Accounting at AUC, Dr. Ashraf ElSharkawy, CEO of the Auditors Oversight Board at the Egyptian Financial Supervisory Authority (EFSA) and Ernst & Young speaker Dr. Ahmad Shabana, Partner, Advisory Services who gave a presentation about the company and the simulation. Then participants who were attending joined a reception in order to get to know each other and ask questions if they had any. The simulation lasted for two days (Friday 30th of April and Saturday the 1st of May) with the attendance of an estimate of 155 participants from AUC, Ain Shams University, Cairo University and MIU. The simulation included intensive session conducted by professional instructors from Ernst & Young followed by an exam. The closing ceremony of the simulation was held on Saturday the 1st of May and included the announcement of the top twenty participants who were awarded a summer internship at Ernst & Young. The top twenty students were a mixture from all the universities and included around eight AUC students. Then, the final competition was held to determine the top three winners who were to receive the monetary awards. The top three winners were: Lina Sroor (First Winners- AUC), Heba Badawi (Second Winner - Ain Shams) and Ahmed Shaaban (Third Winner - Cairo University). The story about The Eighth Accounting Link Simulation is available on <http://www.aucegypt.edu/Business/newsroom/Pages/acctlinkapril2010.aspx>

The link for it is also available on the "Student Life" section under "Clubs and Associations"

<http://www.aucegypt.edu/Business/Opp/Pages/clubsandassociations.aspx>

The second Accounting Link Simulation opening took place on the 23rd of November, 2010 in Moataz El Alfi hall at 6pm. The ceremony started with an opening speech by AUC Provost Lisa Anderson who highlighted the vital role of AUC in providing students from AUC and other universities with lifelong learning experiences. After that Dr. Khaled Samaha, the Academic Advisor of the club and Assistant Professor of Accounting at AUC, gave a speech in which he emphasized the importance and high benefit of such simulation which enriches the academic and professional knowledge of the participants from different universities. After that was the speech of the Accounting Club President Sylvia Ghabrial who shared her own experience with Accounting Link Club and stressed the importance of attending such simulation which is considered a great academic and professional opportunity. Following that was the note of the keynote speaker Mr. Emad ragheb, Managing Partner at Ernst & Young who also is the Vice Chairman of the Egyptian Society for Accountants and Auditors, in which he expressed the significance of such simulation for both the students and Ernst & Young. Following that was Ernst & Young presentation which was conducted by Mr. Akram Reda, Senior Director at Ernst & Young. Around 130 students attended the opening in addition to representatives from Ernst & Young and Accounting AUC professors. The

sessions were conducted over the following weekend, 26th and 27th by Ernst & Young instructors. Sessions were interesting and useful. Students were engaging and participating in discussions. The material given to the participants was intensive as it is condensed and prepared especially for the simulation by Ernst & Young under the supervision of Dr. Khaled Samaha, the Academic Advisor of the club. On Saturday the 27th, the participants sat for the exam. The results of the exam decided the top 20 students of the simulation whose names were announced during the closing ceremony. After announcing the top 5, they prepared for the speed competition which decided the top 3 winners who received the monetary awards. The top three students are respectively: Hassan El Zein, AUC – Mo'men Anwar Mohamed, Ain Shams University – Esraa Abdel Khalek, Cairo University. The story about The Ninth Accounting Link Simulation is available on

<http://www.aucegypt.edu/Business/newsroom/Pages/ACCTlinkFall2010.aspx>

<http://www.aucegypt.edu/Business/Opp/Pages/Acctsimulation.aspx>

<http://www.aucegypt.edu/Business/Opp/Pages/aacctlinkf10.aspx>

Accounting Link Club at AUC organized with cooperation of Ernst & Young the event of "Young Tax Professional". The event took place on the 30th and 31st of March 2012. This competition was a chance for the students to:

- Discover how a world-class professional services firm uses tax advice to give its global

clients the edge • Learn about the worldwide career opportunities in tax • Start making the contacts who'll drive your career forward. There were two stages. During both of them we were looking at the students' analytical, creative, commercial and practical skills. Stage 1 — Home country competition A competition among some of the best minds in the country to become a country finalist and move on to the international final. The competition was held at the AUC, New Cairo campus on 30-31 March 2012. Stage 2 — International final In Boston, USA, successful country finalists will work closely with people from other cultures and backgrounds. A panel of judges will confirm the three finalists taking part in the Young Tax Professional of the Year award. The finalist was invited to a prestigious awards ceremony where the winner was announced. For three finalists there are added rewards. Last year's winner, Asmita Paranjpe, is now on a three year internship with Ernst and Young. First prize A 30-day round-the-world business trip built around 10-day working visits to key Ernst & Young offices in London, Washington DC and Hong Kong. You'll build a network of the world's leading tax professionals that will the rest of your life. Second prize A 10-day visit to one of Ernst & Young's Tax Centers. Third prize An invitation to take part in an Ernst & Young International Client Conference with some of our most valued clients and partners.

We were honored with the attendance of Ernst & Young taxation partner (Mr. Ahmed El-Sayed) who gave an introduction on the event and welcomed the students. On Friday (30/3/2012) the students attended multiple sessions, where taxation principles were discussed. These sessions lasted for eight hours. Saturday (31/3/2012) was the big day, where the students continued to receive the sessions until 2 o'clock and then took an assessment. This assessment was one hour and thirty minutes long. Afterwards the top four students, who scored the best grades on the test, prepared in thirty minutes a fifteen minute long presentation to be presented in front of very own AUC professors Dr. Samaha (Accounting professor), Dr. Dahawy (Taxation professor) and Ernst & Young Tax Partner and managers. The winner was chosen from these four participants. Of course AUC presence was very strong, Kariman Kordy (Finance Major), who made it all the way to the top, in spite of this being her first time to study taxation in her life. She came in second. Job well done Kariman. The winner and Egypt's Representative in the International Competition, Hany Fayed Ishak (Accounting Major) who dazzled the jury and the instructors with his knowledge, English language and perfect presentation skills, managed to take the trophy back home. Congratulations! Worthy to mention that Kariman and Hany were very close on the score sheet. Cairo and Ain Shams Universities were present, however, the presence of MIU (Misr International University) students were the most significant. The third and fourth place were shared between them. Here is a small interview that was conducted with Hany. (His answers were short and limited due to time constraints)

- 1) How did you know about the competition?
 - 1) from an email sent to me by the president I the Accounting Link Club.
- 2) Was it useful? What did you learn?
 - 2) it was very beneficial. I now have an overview over the Egyptian tax system and it's dealings with international entities.
- 3) What is your feeling after you have won?
 - 3) I'm very excited. Such an opportunity will give me exposure to a topic rarely understood in Egypt which is international tax.
- 4) Are you optimistic about the international competition?
 - 4) I'm positive that if I work for it I can win.
- 5) How will Ernst & Young develop your skills in taxation for the competition?
 - 5) I will be working closely with Ernst and Young during the summer in their different tax departments in preparation for the international competition.

The story about the Young Tax Professional event is available on:

<http://www.aucegypt.edu/Business/newsroom/Pages/AccountingLinkCompetition.aspx>

[http://www.ey.com/Publication/vwLUAssets/Career_students_brochure/\\$FILE/YTPY%20Web%20poster_V2.pdf](http://www.ey.com/Publication/vwLUAssets/Career_students_brochure/$FILE/YTPY%20Web%20poster_V2.pdf)

Accounting Link Club at AUC organized with cooperation of Ernst & Young the second event of "Young Tax Professional". The event took place on the 19th and 20th of April 2013. The student-run Accounting Link club, under the supervision of the School of Business and the Department of Accounting, successfully hosted its Young Tax Professional competition, aimed at conveying practical and theoretical elements to participants so they may function effectively in tax-related professions. Accounting Link's event Young Tax Professional was a major success due to the support received from the Department of Accounting and our faculty adviser Khaled Samaha," said Ahmed Bedwihy, acting Accounting Link president. "Young Tax

Professional is a competition to find a student with some tax background to compete internationally in Copenhagen in the topic of international taxation. Hopefully in the future, Accounting Link will offer more opportunities for all accounting students". Dubbed one of the "big four" accounting firms, Ernst and Young has extended the competition to AUC's School of Business with the goal of providing students with a hands-on experience to become leading figures in accounting as well as enabling students to build long-lasting connections and undertake relevant challenges. "The simulation introduced a unique chance that enriched the knowledge of the participants," Khaled Samaha, faculty adviser of Accounting Link and professor of accounting, stated. "Being a part of this simulation put each participant in an environment with high level of diversity in terms of practical backgrounds." The competition is divided into two phases. First, students compete in the local competition, which takes place at their home university. The finalist then represents his or her country at the Young Tax Professional international final, which will take place in Denmark this coming August. The winner of this year's local competition, Sondos El Kady, a graduating senior with a major in accounting, will compete against individuals from other countries including Portugal, Denmark, Sweden, Germany, Turkey, France, Ireland and South Africa. The four-day international competition will present participants with case studies related to taxation. "Extracurricular activities are an integral part of education at AUC," said Khaled Dahawy, chair of the Department of Accounting. "We are always proud to allow our students the opportunity to link with top multinational organizations such as Ernst and Young. This year's forum on tax is a very important opportunity as it corresponds to major discussions and shifts in Egyptian tax law."

The story about the second Young Tax Professional event is available on:

<http://www.aucegypt.edu/Business/Pages/Young-Tax-Professional.aspx>

- **(OCT 2010-December 2014) Advisor to Enactus:** I was nominated in October 2010 by the Dean to be the Academic advisor for Enactus. Enactus is an international non-profit organization preparing the next generation of entrepreneurs and business leaders to create a better world for everyone. SIFE creates global partnership between business and higher education that prepare university students to make a meaningful contribution toward a better world as entrepreneurs and business leaders by challenging them to address real world business and economic issues in their communities. More than 42,000 students participate in SIFE. They represent 1,500 universities in more than 40 countries. SIFE students forms teams on their university campuses and develop community outreach projects that take what they are learning in their classrooms about business to solve real world problems for real people. SIFE program concentrates on six areas: Entrepreneurship, success skills, business ethics, market economics, financial literacy and environmental sustainability. The projects of every SIFE team are unique. Working with a Faculty Advisor and Business Advisory Board, students apply business principles that address the different needs of people in communities around the world. As those students succeed in helping others, they develop stronger business and leadership skills as well as commitment to the community and the world around them. The students catch a glimpse of the true scope of their personal potential. The effectiveness of each SIFE program is judged at competition. Once a year, SIFE Egypt conducts a National Competition. SIFE students present the results of their educational outreach projects and judges select the winner based on who has the most impact in educating others. The winner will advance to highest level of competition and represent Egypt at SIFE World Cup. We hosted the 2010 – 2011 SIFE Egypt Leadership Training New Cairo Campus . Bassily Auditorium, November 21, 2010 | 09:00AM – 08:00PM
<http://www.aucegypt.edu/Business/Opp/Pages/sife10-11.aspx>
- We hosted the 2011 – 2012 SIFE Egypt Leadership Training New Cairo Campus, Bassily Auditorium, November 20, 2011 | 09:00AM – 08:00PM

16- Grants and Awards

Internal AUC Grants

Mini Grants

- 2013 - Mini Grant to pay for the publication fees for my article accepted for the Journal of Corporate Ownership and Control, that was conditionally accepted on 19 June 2013. The article is titled: Progressing Corporate Governance Disclosure in Egypt: Current Status and Action Plan. Grant from the American University in Cairo (AUC). Amount of the Grant USD 750.

Teaching Grants

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

Research Grants

- 2008 - Research Grant to conduct an empirical study on the extent of use of the International Standard on Auditing (ISA) number 520 “Analytical Procedures” (APs) in Egypt during the three main stages of an audit by different size of firms and different levels of staff by examining auditors’ perceptions of the frequency and effectiveness of different types of APs techniques in achieving a selected set of audit objectives. The study also seek to identify the types of assurance provided by APs and their influence on detailed testing as well as analyzing the role of auditing standards in the context of the use of APs. Grant from the American University in Cairo (AUC). Amount of the Grant USD 4000.
- 2009 - Research Grant to conduct an empirical study to examine the key corporate governance factors that affect the comprehensiveness and timeliness of corporate internet reporting (CIR) by the largest 100 Companies listed on the Egyptian Stock Exchange (EGX). Grant from the American University in Cairo (AUC). Amount of the Grant EGP 20835.
- 2010 - Research Grant to conduct an empirical study to examine The Extent of Corporate Social Responsibility (CSR) Information Disclosure and its Determinants by the Largest Companies Listed on the Egyptian Stock Exchange (EGX). Grant from the American University in Cairo (AUC). Amount of the Grant EGP 24000.
- 2011 - Research Grant to conduct an empirical study to examine The Determinants and Use of Future Oriented Disclosures: A Comparative Analysis of Egypt and the United Kingdom. Grant from the American University in Cairo (AUC). Amount of the Grant EGP 19600.
- 2012 - Research Grant to conduct an empirical study to examine the Reporting and Governance reforms and the Timeliness of Financial Reports in an Emerging Capital Market: Evidence from Egypt. Grant from the American University in Cairo (AUC). Amount of the Grant EGP 25200.
- 2014 - Research Grant to conduct an empirical study to conduct a Meta-Analytic Review of the Determinants of the Degree of Compliance with IAS/IFRS. Grant from the American University in

Cairo (AUC). Amount of the Grant EGP 10800.

- 2014 - Research Grant to conduct an empirical study on the effect of board characteristics and audit committee activity on internal control quality in Egypt: do audit quality and ownership structure matter?”. Grant from the American University in Cairo (AUC). Amount of the Grant EGP 26400.

Conference Grants

- 2010 - Conference Grant to present a paper in the EAA Annual Congress in Rome, April 20-22, 2011. The paper is titled” Internal Control Mechanisms and Corporate Narrative Reporting in listed Egyptian Companies: the Case of EGX 100:. Amount of the Grant EGP 5720 USD 1925.
- 2011 - Conference Grant to present a paper in the European Accounting Association (EAA) Annual Congress in Ljubljana, Slovenia, May 9-11, 2012. The paper is titled “Disclosure, Corporate Governance and Cost of Equity Capital in Emerging Markets: Evidence from the Egyptian Stock Exchange”. Amount of the Grant USD 1800.
- 2012 - Conference Grant to present a paper in the European Accounting Association (EAA) Annual Congress in Paris, France, May 6-8, 2013. The paper is titled “A meta-analytic review of the determinants of the degree of compliance with IAS/IFRS”. Amount of the Grant USD 1660.
- 2014 - Conference Grant to present a paper in the European Accounting Association (EAA) 37th Annual Congress in Tallinn, Estonia, May 21-23, 2014. The paper is titled “Audit-related Factors, Corporate Governance Mechanisms, Regulatory Reforms, Industry Effects and Timely Disclosure in the MENA Region: Evidence from Egypt”. Amount of the Grant USD 1925.
- 2015 - Conference Grant to present a paper in the The Academy of Business in Society (ABIS) Annual Congress, *Knowledge into Action Forum*, Brussels, Belgium, from 28-29 April 2015. The paper is titled “Corporate Sustainability from a Comparative Lens – Europe, Middle East, North and South Africa”. Amount of the Grant USD 1500.
- 2016 - Conference Grant to present a paper in the European Accounting Association (EAA) 39th Annual Congress in Masstricht, Netherlands, May 11-13, 2016. The paper is titled “Corporate Governance Reforms and Internal Control Quality in Egypt: do Audit Quality and Ownership Structure matter?”. Amount of the Grant USD 1540 and EGP 5000.

External Grants

- 2011 - Grant from the OECD – Organisation for Economic Co-operation and Development. Conference Grant to attend the Taskforce on Corporate Governance of State-owned Enterprises. 23-24 June in Cairo at the Marriott Hotel. The Task Force was established in order to 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. Amount of the Grant EGP 3000.
- 2011 - Grant from the OECD – Organisation for Economic Co-operation and Development. Conference Grant to attend the Taskforce on The Growth of Corporate Governance in the Region. 31 Oct-1 Nov at the Al-Bustan Hotel – Muscat - Oman. Amount of the Grant EGP 3000.
- 2014 – Research Grant from Microsoft – to conduct a research on A Multi-Level Cloud Computing Integrated Assessment Methodology for Safe Affordable Public Transportation: Impact

on Productive and Financial Efficiency in the Railway Industry. Amount of the Grant USD 10,000.

Research, Teaching and Service Awards

- 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 their 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.

17- Debates, shows and exhibits

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 broaden 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 302 (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 301 (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”.

18- External Connections and Partnerships

18.1 Technical Reports and Consulting Activities

- 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).
- (2016) **Share Valuation Report** of the Arabian Industrial Food Company “Domty” – Cairo – Egypt. Report was conducted in collaboration with Ernst & Young, EFG Hermes and Pharos Holding to determine the fair market value of the company’s share to be listed on the Egyptian Stock Exchange. The company was successfully listed on the 24 March 2016.
- 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 evaluating the current financial regulation of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)', Report was presented to the Board Chairman, (In Arabic).
- 2011 - 'Discussion of the Report on the financial transactions related to the fund provided by the Italian government and the subsequent allocation and utilization of funds within the project: Support the Egyptian National Railway (ENR) restructuring and development plan', Report was presented earlier to the Ministry of Transport (MOT) on April 2010.
- 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).
- 2010-2011 - Conducted a comprehensive feasibility study for Draya University. The study was presented to the shareholders, focusing on the financing plan, quarterly financial statements, projected capital expenditures and financial highlights and returns.
- (2010-2011) Ceramica Art. Complete analysis of the accounting system that resulted in a full report to update the accounting system to operate at a level comparable to the requirements of the international accounting standards.
- (2010-2011) Nour for Home Appliances. Complete analysis of the accounting system that resulted in a full report to update the accounting system to operate at a level comparable to the requirements of the international accounting standards.
- (2009-2011) 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 - '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).
- 2010 - As an audit consultant to Nabil Abd El-Megid & Co. (Chartered Accountants and Consultants and members of the Egyptian Financial Supervisory Board “EFSA”), provided a Due Diligence assistant report to the Egyptian Italian Paint Company in connection with the planned acquisition of Nile Paints Co. (LTD) “TARGET”. Our scope of work focused on those business activities and related financial information which was identified by the Egyptian Italian Paint Company as being relevant to their investment decision. Our engagement did not include as assessment of whether this scope is indeed sufficient as a basis for their investment decision. The decision whether and on what terms to proceed with the proposed transaction is therefore entirely their responsibility. Our work differed in scope and objective from an audit of financial statements or similar transactions. Accordingly we do not express any opinion or issue any other certificate or confirmation relating to the financial statements or the internal control system of Target. We carried out our work at the office of the Target from 25 March until 10 April 2010. Our work was principally focused on the Audited financial statements prepared in accordance with International Financial Reporting Standard (IFRS) for the financial years ended 31 December 2007 and 2006. In preparing our report, our primary source has been internal management information and representations made to us by management. We have satisfied ourselves, so far as possible, that the information presented in our Report is consistent with other information which was made available to us in the Course of our work in accordance with the terms of our engagement letter. We have not, however, sought to establish the reliability of the sources by reference to other evidence. The scope of our work was different from that for an audit and, consequently, no assurance is expressed.
- 2010 - I delivered a financial reporting and documentation templates to the Ministry of Transport and to the Italian government represented by Ferrovie Stato S.p.A. (FS Holding) as part of auditing the funds contributed by the Italian government to restructure the Egyptian National Railway services (March 2010).
- 2010 - I provided an audit report relating to auditing the financial and administrative documents related to the funds disbursement by the Italian government to the Egyptian government and its related use by the Egyptian government in order to implement the project activities. The objective of this audit was to determine whether the grant funds received by the Egyptian government during the period 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) **Evaluation Report for Ceramica Art Company**. Report to be presented to the Investment Authority in Egypt to re-evaluate the company based on the requirements of the Egyptian Accounting Standards.
- 2009 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year

ending 2008 of the Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).

- 2009 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2008 of the Egyptian Company for Railway Maintenance and Services (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2009 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2008 of the Railway Hospital – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2009 - ‘Report on the Strengths and Weaknesses of the Financial and Tax performance for the year ending 2008 of the Railway integrated services company – A Subsidiary of the Egyptian National Railways (ENR)’, Report was presented to the Ministry of Transport (MOT), (In Arabic).
- 2009 Provided an Invoicing Cycle, Chart of Accounts, and Financial, Purchasing and Inventory regulations for The Railway integrated services company – A Subsidiary of the Egyptian Company for railway services.
- 2009 Provided an Invoicing Cycle, Chart of Accounts, and Financial, Purchasing and Inventory regulations for The National company for Hotels and Tourism services – A Subsidiary of the Egyptian Company for railway services.
- 2009 Provided an Invoicing Cycle, Chart of Accounts, and Financial, Purchasing and Inventory regulations for The Railway Hospital – A Subsidiary of the Egyptian Company for railway services.
- 2008 - Conducted a comprehensive Risk and Financial statement analysis for Standard for Electrical industries Company - NOVA (Listed on the Cairo & Alexandria Stock Exchange) for the period 2003-2007. The study presented to the shareholders and board of directors, focusing on the strengths and weaknesses of the financial situation of the company and presenting future financial strategies for the company.
- (2008) *Ceramica Alfa*. Complete analysis of the accounting system that resulted in a full report to update the accounting system to operate at a level comparable to the requirements of the international accounting standards.
- 2008 - Provided an Invoicing Cycle, Chart of Accounts, and Financial, Purchasing and Inventory regulations for The Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian Company for railway services.
- 2007 - Provided an Invoicing Cycle, Chart of Accounts, and Financial, Purchasing and Inventory regulations for The Egyptian company for Maintenance and Railway services - A Subsidiary of the Egyptian Company for railway services.
- 2007- Evaluation report of the Merger of Misr for Mechanical and Electrical industries- Partnership and Memico Corporation. Report was presented to the Investment Authority in Egypt to re-evaluate both companies based on the requirements of the Egyptian Accounting standards, in a step to merge both companies.
- 2006 - Conducted a comprehensive Risk and Financial statement analysis for Domty food Industries company for the period 2002-2004. The study presented to the shareholders and board of directors, focusing on the strengths and weaknesses of the financial situation of the company and presenting future financial strategies for the company.
- (2005) **Valuation Report** of Sheraton – Sanaa – Yemen. Report conducted to value the fair market value of this company.

18.2 Training (Non-credit Instruction)

- (2007) **Accounting and Financial Analysis.** A course designed for the Egyptian Investment Management Association (*EIMA*) presenting accounting and financial analysis techniques to investment analysts, Cairo, Egypt.
- (2008) **Egyptian Accounting Standards:** A course designed for the board members and the accounting department of seven Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
 - Alfa Ceramic Company.
 - Red Sea for diving.
 - Cactus for Tourism development.
 - The Egyptian Company for Milk Production and Food Preserves – EgyDairy.
 - Style-Regina Hotels.
 - The Egyptian company for maintenance and railway services- A subsidiary of The National Railway Association
 - Transport IT development Company (TRANS IT) - A subsidiary of The National Railway Association
- (2009) **Egyptian Accounting Standards:** A course designed for the board members and the accounting department of four Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
 - ART Ceramic Company.
 - The Railway Company for integrated services and insurance
 - The National Company for Hotels and Tourism services
 - The Railway Hospital Company.
- (2009) **Financial Statement Analysis:** A course designed for the board members of ART Ceramic Company – Egypt. The course is designed to give in depth detailed knowledge of accounting concepts and financial statements, including advanced topics in accounting. The aim of the course is to allow the analysts the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
- (2009) **Lease Accounting:** A course designed for the board members of NOVA Company – Egypt. The course is designed to give in depth detailed knowledge of accounting concepts and financial statements relating to International Accounting Standard 17 (Leases). The aim of the course is to allow the managers the ability to analyze the lease transactions under operating and finance lease.
- (2010) **Accounting for Analysts.** A course designed for Beltone Financial Investments – Egypt. The course is designed to give in depth detailed knowledge of accounting concepts and financial statements, including advanced topics in accounting. The aim of the course is to allow the analysts the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
- (2010) **Accounting for Bankers.** A course designed for National Societe Generale Bank (NSGB) to make credit analysts in the bank aware of the accounting to allow them produce accurate credit evaluation of the corporations, Cairo, Egypt.

- (2010) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
 - The Railway Maintenance Company
 - The Railway Company for integrated services and insurance
 - The Railway TRANS IT Company
 - The Railway Hospital Company.
- (2011) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
 - Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)
- (2012) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
 - Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)
- (2013) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is

to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.

- Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)
- (2014) **Egyptian Accounting Standards:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt.
- Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)
- (2015) **Egyptian Accounting Standards, Corporate governance and the auditor’s role:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2006 by the Ministry of Finance, including advanced topics in accounting under EASs, in addition to introducing the main requirements under the Egyptian Corporate Governance code and the auditor’s role in addressing these issues. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt. The course was delivered to the top and middle management in 5 subsidiaries of the Egyptian National Railways which are:
- Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)

Railways (ENR)

- (2016) **Egyptian Accounting Standards, Corporate governance and the auditor's role:** A course designed for the accounting department of four Railway Egyptian companies – Egypt. The course is designed to give in depth detailed knowledge of the practical application of the New Egyptian Accounting standards issued in 2015 by the Ministry of Finance, including advanced topics in accounting under EASs, in addition to introducing the main requirements under the Egyptian Corporate Governance code and the auditor's role in addressing these issues. The aim of the course is to allow the managers the ability to analyze financial statements and provide meaningful recommendations, Cairo, Egypt. The course was delivered to the top and middle management in 5 subsidiaries of the Egyptian National Railways which are:
 - Transport IT Development Company (TRANS IT) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railways Maintenance and Services CO. (ERMAS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway Medical CO. (ERMED) – A Subsidiary of the Egyptian National Railways (ENR)
 - Railway for Integrated Services Insurance and Cleanliness CO. (ERIS) – A Subsidiary of the Egyptian National Railways (ENR)
 - Egyptian Railway for Tourism CO. (ERNST) – A Subsidiary of the Egyptian National Railways (ENR)

18.3 Guest Speakers

- I invite guest speakers to the classroom. The guest speakers are either people from the market to link the classroom to the real world experiences and/or ex AUC students that will discuss with the students how is it out there and how does what is learned link to what is being practiced in the market. The speakers also focus on how to get a job and what to focus on to be able to get the job that the students want. Examples of guest speakers include
 - Executive partner of KPMG (Mohamed Yehia)
 - Senior Economist from the World Bank (Hisham Wali)
 - Advisor to EFSA Chairman, CEO of the Auditors Oversight Board (Egyptian Financial Supervisory Authority) (Dr. Ashraf El-Sharkawy).
- I invited 2 prominent Keynote speakers to the Accounting reception that was held on 24 March 2013: Mohamed Abdel Baky, Chief Financial Officer (CFO) and board member of Domty Group; and Marwan Kabbani ('08), managing partner in Moderna. They gave speeches on the importance of being an active student for a well-rounded learning experience. Both urged students to continuously seek to acquire skills outside the University and the classroom to ensure self development.
- I invited a prominent guest speaker to the ACCT 3001 classroom (Spring 2014). Engineer Hany El Mowaled Enterprise Systems Director - Orascom Telecom - Djezzy; Algeria. He provided hands on experience on the valuation of Receivables focusing on receivables valuation, impairment and analysis in multinational companies.
- I invited 1 prominent Keynote speaker to the Graduation Project of ACCT 4003 that was held on May 2016 (Spring 2016): Dr Hazem Yassin, Advisor to Ernst & Young and Advisor to EFSA. He played an excellent role in exposing the students to the concepts of responsible business, corporate governance, International Accounting Standards, International Standards on

Auditing and Corporate Internet Reporting.

- I invited 1 prominent Keynote speaker to the Graduation Project of ACCT 4003 that was held on December 2016 (Fall 2016): Mr. Mohamed Yehia, Managing Partner – KPMG Egypt. He played an excellent role in exposing the students to the concepts of responsible business, corporate governance, International Accounting Standards, International Standards on Auditing and Corporate Internet Reporting.

18.4 International Roundtables & Workshops: Attendance (Faculty Development Activities)

- **(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) Worksop 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.

18.5 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, *Forthcoming*, McGraw Hill International limited – UK, ISBN 978-0-07-713950-6. 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. At the time being, all phases are completed, submitted, and undergone blind reviewing. The book will come to light in Fall 2017.

18.6 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

18.7 Guest Lectures (Non-Credit Instruction)

- **(2015) Keynote Speaker:** Egypt Transport Infrastructure Summit organized by the International Quality & Productivity Center (IQPC), Cairo, Egypt. I was invited as a Keynote speaker at the Transport Infrastructure Summit that took place from 27-28 January 2015 in Cairo Intercontinental, City stars,. Transport Infrastructure Summit brings several representatives from the Government, financial services and construction sector to discuss current developments and projects in Cairo. The agenda focused on three main topics: Future developments and projects in Egypt; Future investments in the Transport infrastructure in Egypt; Strategies to tackle current challenges in the transport infrastructure. Egypt's untapped natural wealth, decades of under-investment and a neglected infrastructure create numerous investment opportunities within the country for core and social infrastructure and the perfect time to host this summit. Transport Infrastructure Summit serves as an outstanding platform for contractors, private sector and representatives from the government to discuss current and future projects in Egypt. While we would appreciate and welcome your views and experiences on recent activities, the title and subject of the speech will be for your consideration. My speech focused on the main idea behind forming several corporations under the umbrella of the Egyptian National Railways (ENR) to facilitate the administrative and financial execution of transactions and the overview to list them in the future on the Egyptian Stock Exchange and be privatized.
- **(2014) Guest Lecture:** I was invited by the Dean of the School of Business at MSA University to deliver a public lecture to the graduating seniors in the Accounting department at MSA. The theme of the lecture was International Financial Reporting Standards (IFRS) and its effect on the presentation of Financial Statements and its link to auditing and taxation: the Egyptian Environment. The lecture took place on 14 April 2014.

19- 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.

20- Community Service

- I have been a member of Egyptian Society for Road Safety - Egypt (Not to Profit) since 2008. Egyptian Society For Road Safety is dedicated to making the roads in Egypt safer for its citizens by initiating educational programs and campaigns that increase driver and pedestrian awareness of safe road practices; supporting public and private sector-led initiatives that will improve road and traffic conditions; sponsoring local symposia and workshops to address road safety and traffic management issues and solutions; and actively contributing to an exchange of information about best global road safety practices by collaborating with international experts and participating in global forums.
- Participated and take an active role in the following:
 - A partnership has been established between Egyptian Society for Road Safety, Horizon Interactive Studios and USAID General Dynamics ICT program, to promote a culture of safe road behavior and raise public awareness in this regard. Two products have been distributed to Egyptian public: a portal for adults on safe road behavior, and an interactive CD titled "City Rangers" for children. The CD carry games for younger generations to instill a culture of road safety in future drivers and current pedestrians. The CD introduces a new drama setting with specially created characters and three adventurous games requiring some basic safe road practices knowledge. The Egyptian Society for Road Safety portal : [www. saferoadsegypt.org](http://www.saferoadsegypt.org), is in Arabic; comprising a driving school and information centre for different road stakeholders- such drivers, pedestrians and cyclists. it also provides information on vehicle licensing registration and other related requirements for drivers. Egyptian Society for Road Safety appreciates the support of USAID and General Dynamics for their donation; and recognizes and appreciates the efforts of Horizon Studios and the technical assistance of ICT in putting the Portal in its final shape.
 - ESRS participated in the first public operation of the Porsche Kids Driving School at CAC on Saturday 14th March and it was a great success. The same operation was repeated on March 21 and 21 at Dandy Mall, at 6 of October City and at the Smart International School Egypt on April 8, 9, 10,13. It was a great venue for exposure for the Society as well as promoting road safety practices. The children were genuinely

interested in learning the rules and of course were thrilled at driving a 'Porsche' around the street track.

- On April 30th 2008, Egyptian Society for Road Safety, held their STOP sign launch to celebrate the first stage of the Maadi Role Model Project. Placement of STOP signs at intersections within Maadi heralds the attempt of establishing positive traffic culture with this important road sign. High school students wore a vest which was designed specially for this occasion carrying both the STOP sign and ESRS logo. The students also distributed a brochure explaining correct usage of the STOP sign to emphasize the importance of strictly following traffic signs in order to avoid accidents. The Integrated Care Society and Maadi Traffic Department helped to make this event a successful one
- The Governor of Cairo has granted approval for the new bridge to be built on the Autostrad Maadi and the Arab Contractors were in charge of the construction. Approvals and clearances for all permits and utilities were finalized by the Egyptian Society for Road Safety and the Arab Contractors. On June 10th, 2010, ESRS signed the donation agreement with Sawaris Foundation for Social Development who will manage the project, i.e. financing the construction steps – according to construction timeline. Egyptian Society for Road Safety is exerting gigantic efforts in order to commence construction of the bridge and to launch the first Pedestrian Bridge built by an NGO. We have opened a special bank account for receiving the grant and managing its finances at the Credit Agricole Egypt Bank also we received and deposited the first check payment of LE758250. The Society worked hard on raising additional funds to finance work related to the bridge, such as the fence to prevent people from crossing the road, and the signage and guides in the location of the bridge, as well as awareness raising campaign for the citizens dwelling in the bridge area and the inaugural function and press conference to be held. Modification of the utilities to build the foundation took three months, followed by the construction phase (6 months) and then the finishing and launching phase (3 months). The project was delayed because of the 25 Jan revolution, however, it was finalized by mid 2012.
- The First Issue of GRSP MENA Media Digest on Road Safety was released in October 2012. The document covers what has been featured in the online and written media with respect to Road Safety in the region such as Road Safety events and initiatives coverage, public statements, publication of relevant reports or facts and figures. The aim is to give a glimpse on the road safety scene in the MENA.

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

2015-Present	Certified Public Accountant (CPA) – Egyptian Financial Supervisory Authority (EFSA) under number 376, Cairo, Egypt
2010-Present	Certified Public Accountant (CPA) – Central Auditing Organization (CAO) under number 1479, Cairo, Egypt
2010-Present	Emerald LiteratiNetwork – 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

22- Offices held in External Organizations

2005 - 2008	Member of the Higher Committee for Sports in Maadi Sporting Club. The committee is responsible to prepare the budget for all the sports activities of the club and monitor its application.
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