

CURRICULUM VITA

Mohamed A. Elbannan, Ph.D.

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| <i>Associate Professor of Accounting</i> Faculty of Commerce (English Section Bldg. - Room 12) Cairo University Orman 12613, Giza, Egypt Office: +2 02-3567-4907, Mobile: +2 010-266-1232 E-mail: elbannan@cu.edu.eg, melbannan@yahoo.com SSRN page: http://ssrn.com/author=379987 | <i>Adjunct Professor of Accounting</i> School of Business (BEC2041) American University in Cairo AUC Avenue, P.O. Box 74, New Cairo 11835, Egypt E-mail: melbannan@aucegypt.edu Office Phone: +2 02-2615-3313 |
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EDUCATION

(Certificates and transcripts available upon request)

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- December 2003 **Ph.D. in Business Administration**, with a concentration in Accounting. Southern Illinois University, School of Accountancy, Carbondale, Illinois 62901, USA.
Major: Financial Accounting
Minor: Organizational Studies
Dissertation Title: “*An Empirical Model of the Relationship between Environmental Remediation Expense Recognition and Accounting Accruals, and the Effect on the Earnings Response Coefficient*”. ISBN: 978-0-496-68266-9. UMI Digital Dissertations Publication Number: AAT 3120911 (Persistent link: <http://www.umi.com/dissertations/fullcit/3120911>).
- June 1998 **Master of Science in Accounting**. Eastern Michigan University, College of Business, Department of Accounting, Ypsilanti, Michigan 48197, USA.
- June 1995 **Bachelor of Commerce**, Accounting major, Valedictorian. Cairo University, Faculty of Commerce (**English Section**), Orman, Giza 12613, Egypt.

ACADEMIC WORK EXPERIENCE

(Please see teaching courses in the “Teaching Experience” below)

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- 02/10 – Present **Adjunct Professor**. Department of Accounting, School of Business, American University in Cairo, AUC Avenue, P.O. Box 74, New Cairo 11835, Egypt.
- 01/10 – Present **Associate Professor**. Department of Accounting, Faculty of Commerce, Cairo University, Orman, Giza 12613, Egypt.
- 11/04 – 01/10 **Lecturer**. Department of Accounting, Faculty of Commerce, Cairo University, Orman, Giza 12613, Egypt.
- 10/03 – 06/04 **Visiting Accounting Professor**. Accounting Area, The Orfalea College of Business, California Polytechnic State University, San Luis Obispo, CA 93407, USA. Taught a managerial accounting course and prepared an MBA-level Business Ethics and Corporate Governance course.
- 08/00 – 05/03 **Teaching Research Assistant**. School of Accountancy, College of Business and Administration, Southern Illinois University, Carbondale, Illinois 62901, USA. (Please see teaching duties below).
- 08/99 – 11/04 **Assistant Lecturer**. Department of Accounting, Faculty of Commerce, Cairo University, Orman, Giza 12613, Egypt.
- 05/97 – 06/98 **Graduate Research Assistant**. Department of Accounting, College of Business, Eastern Michigan University, Ypsilanti, Michigan 48197, USA.

12/95 – 08/99 **Demonstrator of Accounting.** Department of Accounting, Faculty of Commerce, Cairo University, Orman, Giza 12613, Egypt.

NON-ACADEMIC PROFESSIONAL WORK EXPERIENCE

08/95 – 12/95 **Cost Accountant,** Procter & Gamble (Egypt), Department of Accounting and Finance, World Trade Center, Cairo, Egypt.

COURSES TAUGHT

(Recommendation letters and student evaluations available upon request)

Courses taught in the United States:

- **Southern Illinois University, Illinois, USA:** Introduction to Financial Accounting, Introduction to Managerial Accounting, Cost Accounting I, and Accounting Systems (all semesters during the period starting Fall 2000 through Summer 2003).
- **California Polytechnic State University, California, USA:** Managerial Accounting: Fall Quarter 2004 (3 sections), Winter Quarter 2005 (3 sections), and Spring Quarter 2005 (2 sections).

Courses taught in Egypt:

Undergraduate classes taught entirely in English:

- Financial Accounting, Cost Accounting I and II, Management Accounting, Accounting Information Systems I and II, Intermediate Accounting I and II, Tax Accounting I and II, Operations Research/Quantitative Techniques, Finance and Financial Reporting for Actuarial Science Students, Auditing, Computer Applications in Accounting

Graduate classes taught entirely in English:

- Joint Executive MBA program offered by Alexandria University and George Washington University, USA Essentials of Accounting (July 2005) and Managerial Finance (February - May 2006).
- Cairo University, Faculty of Commerce: Accounting Information Systems, Master of Science in Accounting program (Academic Year 2006/2007)

INTELLECTUAL CONTRIBUTIONS

(Copies/Acceptance Letters available upon request)

Research Published In Refereed Journals *(Copies/Acceptance Letters available upon request)*

- “Accounting and stock market effects of international accounting standards adoption: An Egyptian perspective”, ***Review of Quantitative Finance and Accounting***, *Forthcoming*.
- “Corporate governance quality, voluntary disclosure and firm valuation in an emerging market: The Egyptian experience”, ***Accounting, Management & Insurance Review***, Vol. 13 (*Forthcoming*), 2010, (Cairo University, Faculty of Commerce, Egypt)
- “Quality of internal control over financial reporting, corporate governance, and credit ratings”, ***International Journal of Disclosure and Governance***, 2009, Vol. 6 (2), 127–149.
- “Theory of the corporate decision to resist FASB standards: An organization theory perspective”, co-authored with William McKinley, ***Accounting, Organizations and Society***, 31 (7), 2006, 601-622.

Research Under Review In Refereed Journals (*Editorial letters available upon request*)

- “An empirical investigation of the effects of intangible asset reporting on stock analyst coverage and effort: Evidence from Egypt”, *Journal of International Financial Management and Accounting*.

Research Published In Conference Proceedings (*Conference proceedings available upon request*)

- “Risk disclosure and banking sector performance and valuation”
 - *American Accounting Association (AAA) 2011 Annual Meeting* (Financial Accounting and Reporting section), August 6-10, 2011, Denver, CO, USA.
- “An empirical investigation of the effects of intangible asset reporting on stock analyst coverage and effort: Evidence from Egypt”
 - *American Accounting Association (AAA) 2010 Annual Meeting* (Financial Accounting and Reporting section), July 31-August 4, 2010, San Francisco, CA, USA.
- “Corporate governance quality, voluntary disclosure and firm valuation in an emerging market: The Egyptian experience”
 - *American Accounting Association (AAA) 2010 Annual Meeting* (Financial Accounting and Reporting section), July 31-August 4, 2010, San Francisco, CA, USA.
- “Earnings quality and firm market valuation following the implementation of mandatory accounting standards in an emerging country: The Egyptian experience”
 - *International Forum for Scientific Research, Cairo University, 13-16, December 2010, Giza, Egypt.*
 - *The Illinois Accounting International (IAI) Symposium, Faculty of Economics, University of Catania, Italy, June 4-6, 2009. One of only seven papers accepted to the IAI 2009 Symposium. Invited as a plenary guest presenter.*
 - *American Accounting Association (AAA) 2009 Annual Meeting* (Financial Accounting and Reporting section), August 1-5, 2009, New York, NY, USA.
- “Quality of internal control over financial reporting, corporate governance, and credit ratings”
 - *American Accounting Association (AAA) 2008 Annual Meeting* (Financial Accounting and Reporting section), August 3-6, 2008, Anaheim, California, USA.
 - *American Accounting Association (AAA) 2008 Mid-Atlantic Regional Meeting*, April 24-26, 2008, Philadelphia, Pennsylvania, USA.
- “Towards a positive theory of dysfunctional behaviors in the accounting community”
 - *American Accounting Association (AAA) 2008 Annual Meeting* (Accounting Behavior and Organizations section), August 3-6, 2008, Anaheim, California, USA.
 - *American Accounting Association (AAA) 2008 Mid-Atlantic Regional Meeting*, April 24-26, 2008, Philadelphia, Pennsylvania, USA.
- “Anticipated and unanticipated consequences of the development of the financial accounting information system”
 - *Information Resources Management Association (IRMA) 2007 International Conference* (Accounting Information Systems track), May 19 - 23, 2007, Vancouver, Canada.
- “The effects of contexts and cognitive characteristics on accounting decisions: A review of behavioral accounting and cognitive psychology research”
 - *Information Resources Management Association (IRMA) 2007 International Conference* (Accounting Information Systems track), May 21 - 24, 2006, Washington, DC, USA.

Books and Monographs (*Conference proceedings available upon request*)

- Elbannan, M. A., and McKinley, W. 2011. *Dysfunctions in Accounting and the Role of Corporate Lobbying*. Saarbrucken, Germany: Lambert Academic Publishing
- Elbannan, M. A. 2011. *Earnings manipulation and environmental remediation costs*. Saarbrucken, Germany: Lambert Academic Publishing (ISBN: 978-3-8383-0668-1)

WORKING PAPERS

- ✚ “Market discipline and performance by Egyptian banks”
- ✚ “The relations between audit committees, cost of equity capital, and earnings management in corporations designated as potentially responsible parties”.
- ✚ “The environment in corporate and national accounts: A literature review”.
- ✚ “Environmental Accounting: The Diverse Theoretical Base”: Reviews environmental accounting literature and argues that the various fragmented and overlapping theories underlying environmental accounting studies could be integrated into one comprehensive theory.
- ✚ “The Evolution of Accounting in Egypt”: Describes the evolution of the Egyptian accounting profession, and outlines challenges meeting it in becoming an independent body.
- ✚ “Diversity In National Accounting Practices: Causes, Effects and Harmonization Efforts”: The purpose of this paper is to review and synthesize research literature about the diversity of accounting practices worldwide.

HONORS AND AWARDS

(*Documentation and awards available upon request*)

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| 01/2011 | Distinguished International Publications Honorary Award , Faculty of Commerce, Cairo University. |
| 05/2010 | Distinguished International Publications Honorary Award , Cairo University. |
| 05/2008 | Distinguished International Publications Honorary Award , Faculty of Commerce, Cairo University. |
| 11/2007 | Distinguished International Publications Honorary Award , Cairo University. |
| 03/2003 | Beta Gamma Sigma : Member of the most prestigious U.S. collegiate honor society for AACSB International-accredited business schools. |
| 08/2002 – 08/03 | Egyptian Ministry of Education missions membership . Earned competitive merit-based government scholarship for receiving Ph.D. degree from a U.S. University. |
| 08/2000 – 05/03 | Teaching Graduate Assistantship : Received competitive, full-time three-year assistantship at the School of Accountancy at Southern Illinois University, USA. |
| 04/1998 | Tammy Machovec Award for Excellence in Nonprofit Accounting . Eastern Michigan University, USA. |
| 04/1998 | Eastern Michigan University Honor Student Award : Earned competitive award for receiving an above 3.9 GPA during Master’s program. |
| 06/1997 – 06/98 | Research Graduate Assistantship : Earned competitive two-year part-time assistantship at Eastern Michigan University. |
| 08/1995 – Present | Cairo University Academic Appointment (extremely competitive, merit-based): Faculty of Commerce, Cairo University, Egypt. |
| 08/1995 | Cairo University’s Academic Achievement Award : Cairo University. |
| 08/1995 | Al-Ahleya Insurance Company Achievement Award : Cairo, Egypt. |

SERVICE TO THE DISCIPLINE

Membership of Refereed Periodical Review Boards (*Reviews and Proof of Appointments available upon request*)

1 – Accounting Research Journal (ARJ)

Papers reviewed for **ARJ** (and Review date):

- Pending – Appointment started September 2010.

2 – Advances in Accounting (AIA)

Papers reviewed for **AIA** (and Review date):

- AAOIFI reporting standards: Measuring compliance (Original draft June 2008, Revised draft August 2009).

3 – International Journal of E-Government Research (IJEGR)

Two-year appointment (November 1, 2006- October 31, 2008) to the Editorial Review Board of the “*International Journal of E-Government Research*” (IJEGR), an official publication of the Information Resources management Association (IRMA), USA.

(see http://www.irma-international.org/journals/additional.asp?id=4298&title=Editorial+Review+Board&col=review_board; OR: http://www.igi-pub.com/journals/details.asp?ID=4298&v=review_board).

Papers reviewed for **IJEGR** (and Review date):

- The internet, political participation and election turnout: A German case study (May 2010)
- E-government: Expectations among people in Bangladesh (July 2009)
- Redesigning licensing process for business in Singapore (July 2008)
- Delivering e-government – A case study of the Irish Land Registry (April 2008).
- How “E” are Arabic municipalities? The use of IT for citizen centered E-Municipalities (December 2007).
- Global E-government and the role of trust: A cross country analysis (June 2007).
- A suggested framework for assessing electronic government readiness in Egypt (December 2006).

Occasional Reviews for Refereed Periodicals (not board membership)

1 – Review of Quantitative Finance and Accounting (RQFA) – (Occasional reviews, not board member)

Papers reviewed for **RQFA** (and Review date):

- Effect of the Sarbanes-Oxley Act on CEOs' Stock Ownership and Pay-Performance Sensitivity, September 2010).

2 – Organization Studies (OS)

Papers reviewed for **OS** (and Review date):

- Organizational change, management control systems, and institutionalism within a not-for-profit social services entity (September 2009)

3 – International Journal of Disclosure and Governance (IJDG)

Papers reviewed for **IJDG** (and Review date):

- Governance characteristics and corporate voluntary disclosure in Tunisian listed firms (June 2007).

Membership of Academic Textbook/Book Series Review Boards (*Reviews/ Proof of Appointments available upon request*)

- Michael Parkin, “*Economics*”, Ninth Edition (International), Pearson/Prentice Hall
- Advances in Electronic Government Research
 - Two-year appointment (January 1, 2007 – December 31, 2009) to the Editorial Advisory Board of the “*Advances in Electronic Government Research*” book series issued by the Information Resources Management Association, USA.
- “Information Communication Technologies and the Virtual Public Sphere: Impacts of Network Structures on Civil Society”
- Member of the Editorial Advisory Board of “*Information Communication Technologies and the Virtual Public Sphere: Impacts of Network Structures on Civil Society*”, Dr. Robert A. Croppf and Dr. William Krummenacher (eds.), Saint Louis University, St. Louis Mo, USA (*Forthcoming*). To be published by IGI Global (<http://www.igi-global.com/requests/details.asp?ID=669>), as part of the Advances in Knowledge Communities and Social Networks Book Series (<http://www.igi-global.com/bookseries/details.asp?id=487>).

Membership of Refereed Conference Review Boards (*Reviews and Proof of Appointments available upon request*)

1 - American Accounting Association (AAA)

a. AAA Annual Meetings:

- **2011 Annual Meeting**, Denver, Colorado, August 6-10, 2011

Papers reviewed for the **AAA 2011 Annual Meeting**:

- *A simulated case study for solar energy cost efficiency in Egypt*
- Asia’s Enron: Satyam (Sanskrit word for truth)
- An examination of Lender motives in micro-financial e-Marketplaces
- Does good government lead to high earnings quality? Evidence from China
- They protect us from computer fraud; Who protects us from them?

- **2010 Annual Meeting**, San Francisco, California, July 31 – August 3, 2010

Papers reviewed for the **AAA 2010 Annual Meeting**:

- Audit committee characteristics and auditor dismissals following internal control material weaknesses (*Auditing track*)
- Impact of retained ownership, CEO-Chair duality and foreign equity participation on auditor choice of IPO firms: Evidence from an emerging market (*Auditing track*)

- **2009 Annual Meeting**, New York, New York, August 1 – 5, 2009

Papers reviewed for the **AAA 2009 Annual Meeting**:

- Section 404 compliance and accounting restatements (*Auditing track*)
- Loss of auditor’s reputation and client stock price reactions: Evidence from Japan (*Auditing track*)
- Corporate governance: Lessons for the West from the East (*Public Interest track*)
- Colonial heritage and the accounting profession in Nigeria (*Integrative, History, and Other track*)
- The evolution of the accounting profession in Egypt (*Integrative, History, and Other track*)

- **2008 Annual Meeting**, Anaheim, California, August 3 – 6, 2008

Papers reviewed for the **AAA 2008 Annual Meeting**:

- Can long-term performance plans mitigate the negative effects of stock consideration and high cash for acquirers? (*Accounting, Behavior and Organizations track*)
- The independence of experts in mergers and acquisitions (*Auditing track*)
- Audit concentration, auditor choice and corporate governance in underdeveloped securities markets: The case of Bangladesh (*Auditing track*)
- High school student perceptions of accounting and accountants: A stereotypical analysis (*Integrative, History and Other track*)
- Executive compensation: Modelling the costs of alternative pay modes (*Integrative, History and Other track*)
- Legal protection, equity dependence and corporate investment: Evidence from around the World (*Integrative, History and Other track*)
- Deception and control in online auctions (*Information Systems track*)

- **2007 Annual Meeting**, Chicago, Illinois August 5 – 8 , 2007

Papers reviewed for the **AAA 2007 Annual Meeting**:

- Straw men and old saws – An evidence-based response to Sy & Tinker’s critique of Accounting history
- The Livret system: A unique accounting artifact in the history of indentured labor
- Ivar Kreuger reborn: A Swedish/American accounting fraud resurfaces in Italy and India
- Strategies and techniques for developing a Fraud Examination / Forensic Accounting curriculum. (*A panel discussion*)

b. AAA Regional Meetings:

✚ **2010 Mid-Atlantic Regional Meeting**

Papers refereed for the **AAA 2010 Mid-Atlantic Regional Meeting**, April 22-24, 2010, Philadelphia, Pennsylvania, USA:

- Growth in residual earnings and security prices in India
- Target CEOs’ job prospects and incentives in leveraged buyouts and the implications for target shareholders
- The value relevance of unrealized gains and losses recognized under IAS 39: Evidence from the emerging capital market of Kuwait

✚ **2008 Mid-Atlantic Regional Meeting**, April 24 – 26, 2008, Philadelphia, Pennsylvania, USA

(<http://aaahq.org/MARegion/2008/2008MAMeetingProceedings.pdf>)

Papers refereed for the **AAA 2007 Mid-Atlantic Regional Meeting**:

- The Changing Public Reports by Management and the Auditors of Publicly Held Corporations
- Strategic Organization Cultural Audit
- Quantifying Audit Quality

- **2007 Mid-Atlantic Regional Meeting**, April 19 – 21, 2007, Parsippany, New Jersey, USA

(http://aaahq.org/maregion/2007/2007MAR_Proceedings.pdf)

Papers refereed for the **AAA 2007 Mid-Atlantic Regional Meeting**:

- Contributions of Joseph Hardcastle to accounting theory
- Do highly compensated participants influence the management of qualified pension plans?

- The determinants of organizational innovativeness: The adoption of GASB 34 in Pennsylvania local governments

2 - Information Resources Management Association (IRMA)

➤ 2007 International Conference:

“Managing Worldwide Operations and Communications with Information Technology”,
Vancouver, Canada, May 19 - 23, 2007.

Papers reviewed for the IRMA 2007 conference:

- The challenge of creating virtual communities
 - Bridging the digital divide: An exploratory study of the cybercafé phenomenon for mass provision of Internet access and connectivity
 - Organization of resources in communities
- **2006 International Conference:**

“Emerging Trends and Challenges in Information Technology Management”,
Washington, DC, USA, May 21 - 24, 2006.
- Papers reviewed for the IRMA 2006 conference:
- The Design and Validation of a Knowledge-Based System for the Auditor’s Report
(Accounting Information Systems track)

Conference Participation

- 12/10 International Forum for Scientific Research, Cairo University, Egypt.
- 07-08/10 American Accounting Association (AAA) 2010 Annual Meeting, San Francisco, California, July 31 – August 3, 2010.
- 04/10 American University in Cairo Research Conference, Egypt.
- 08/09 American Accounting Association (AAA) 2009 Annual Meeting, New York, New York, USA, August 1–5, 2009.
- 06/08 The Egyptian Institute of Directors of the Egyptian Ministry of Investment, Second Annual International Conference on Corporate Governance, entitled “Role of the Board & Business Sustainability”, Cairo, Egypt.
- 06/08 Faculty of Commerce, Cairo University, International Conference on University Competitiveness and Tools for Advancement, Cairo University, Giza, Egypt, June 4-5, 2008.
- 08/08 American Accounting Association (AAA) 2008 Annual Meeting, Anaheim, California, USA, August 3–6, 2008
- 08/07 American Accounting Association (AAA) 2007 Annual Meeting, Chicago, USA, August 5-8, 2007
- 04/07 American Accounting Association (AAA) 2007 Mid-Atlantic Regional Meeting, New Jersey, USA, April 19-21, 2007
- 05/07 Information Resources Management Association (IRMA) 2007 International Conference, entitled “Managing Worldwide Operations and Communications with Information Technology”, Vancouver, Canada, May 19-23, 2007. Second-largest annual refereed conference in the U.S. in the area of information systems.
- 05/06 Information Resources Management Association (IRMA) 2006 International Conference, “Emerging Trends and Challenges in Information Technology Management”, Washington, DC, USA, May 21-24, 2006.

- 11/05 October 6th University Faculty of Tourism and Hotels 2005 Conference, “Prospects for Global Tourism”, October 6th City, Egypt, June 13-15, 2006.
- 9/05 Arab Administrative Development Organization 2005 Conference, “Internal Audit as a Tool for Corporate Governance”, Cairo, Egypt.
- 4/98 Economic Prospects Conference, Detroit, Michigan, USA. Guest speakers included Bill Gates of Microsoft, CEOs and directors of major U.S. firms.

Supervised Academic Research (*Academic appointment letters available upon request*)

- Noha Ibrahim, “The effect of process infrastructure on ABC implementation in Egyptian firms”, Thesis, Master of Science, Department of Accounting, Faculty of Commerce, Cairo University, *In-progress*.
- Mohamed Moussa, “The role of abnormal accruals in evaluating firm performance using the *q*-theory”, Thesis, Master of Science, Department of Accounting, Faculty of Commerce, Cairo University, *In-progress*.
- Ibrahim Ashour, “A suggested framework for the implementation of activity-based costing in Egyptian hospitals”, Thesis, Master of Science, Department of Accounting, Faculty of Commerce, Cairo University, *In-progress*.
- Salah Zaki, “An empirical investigation of the relationship between corporate governance and voluntary disclosure for CASE 30 firms”, Thesis, Executive MBA, American Chamber of Commerce & Alexandria University, 2009.
- Fatma Ahmed, “The use of advanced balanced scorecards in setting executive compensation: An empirical study”, Thesis, Master of Science, Department of Accounting, Faculty of Commerce, Cairo University, 2006.

SERVICE TO ACADEMIC INSTITUTIONS

Membership of Official Academic Committees

Ministry of Higher Education

- 1- **Distance Learning Project Committee (2010-2011)**: The DLP committee is in charge of developing a Business Administration undergraduate program for distance learning initiative by the Ministry as part of its strategic plan. I helped develop the curriculum for the program and created course outlines for all accounting courses in the Accounting track. This undergraduate program is expected to be copied by all Egyptian Faculties of Commerce as part of their curriculum modernization efforts required by the Ministry.

Faculty of Commerce (Cairo University)

- 1- D.B.A. Curriculum Development Committee membership (July 2010)
- 2- Undergraduate Curriculum Development Committee membership (2009-2011): I helped develop the curriculum for the undergraduate program.

Department of Accounting (Faculty of Commerce - Cairo University)

- 1- Higher Education Enhancement Fund (HEEPF) Application Preparation Committee membership:
- i. Member of the committee in charge of preparing the Department of Accounting (Faculty of Commerce - Cairo University) Ministry of Higher Education grant application form for curriculum and IT infrastructure development (Winter-Spring 2005/2006).
- 2- Higher Education Accreditation and Quality Assurance Project Committee membership:
- i. Member of the committee in charge of preparing the Department of Accounting (Faculty of Commerce - Cairo University) application to earn accreditation (Fall 2005).

Academic Affiliations and Memberships

- **American Accounting Association**

- **Beta Gamma Sigma:** A prestigious U.S. collegiate honor society for AACSB International-accredited business schools.
- **Pioneers Fraternity** at the Faculty of Commerce (English Section) of Cairo University, Egypt, President.

INVOLVEMENT IN PROFESSIONAL PROGRAMS, EXTENSION AND CONSULTING ACTIVITIES

Seminars and Professional Training Courses Given

American Chamber of Commerce (Cairo, Egypt)

- “Module 600: Accounting” of the Certified Business Manager (CBM) certification offered by the Association of Professionals in Business Management (APBM) (February-March, 2006; November 2006-February 2007).
- “Module 700: Finance” of the Certified Business Manager (CBM) certification offered by the Association of Professionals in Business Management (APBM) (March-April, 2006; November 2006-February 2007).
- Certified Treasury Professional (CTP) certification offered by the Association of Professionals in Business Management (APBM) (June 17, 2006-January 9, 2007).

Arab Academy for Banking and Financial Sciences (Amman, Jordan):

- “Framework and Strategic Initiatives in E-Government”, Amman, Jordan: to Iraqi Central Accounting Office staff (September 2005).

Professional Affiliations and Memberships

- Egyptian Syndicate of Commerce Professionals.

Professional and Academic Training Received:

- Faculty Development workshop, Cairo University, Egypt (June, 2010), Cairo University, Egypt
- University Lecturers Preparation workshop (June, 2004), Cairo University, Egypt
- Effective Teaching Workshop (October, 2003): California Polytechnic State University, USA.
- Teaching Assistants Preparation seminar (August, 2000): Southern Illinois University, USA
- Community Service (Summer, 1998): Conducted feasibility studies and established financial, payroll, and cost accounting systems for U.S. small businesses in the state of Michigan under the supervision of Eastern Michigan University Community Relations office.
- Top management interview (Winter, 1998): Interviewed the CEO of a U.S. Michigan-based small business in the higher education industry to recommend strategy improvements.
- Community Service (Winter, 1997): Conducted factory-level experimentation of a new activity-based costing (ABC) system to replace the existing conventional job-costing system at a U.S. automobile equipment and parts manufacturer located in Michigan.
- Credit analysis externship (Summer, 1992): Commercial International Bank, Cairo, Egypt.
- Externship (Summer, 1993): Dr. Hisham Hasabou Auditing and Tax Services firm.

TV Appearances

Guest Speaker, Egyptian TV Channel 2, “Sefsafa”: “Consumer Protection in E-Commerce Transactions” (January 26th, 2006).

REFERENCES

(Recommendation letters available upon request)

- Dr. Mary Beth Armstrong, Chair of the Accounting Area, California Polytechnic State University, USA, phone: +1 805-756-2084, e-mail: marmstro@calpoly.edu
 - Dr. Terry Schwartz, Dean of The Orfalea College of Business, California Polytechnic State University, USA, phone: +1 805-756-2084, e-mail: tswartz@calpoly.edu
 - Dr. Richard Rivers, Professor of Accounting, Southern Illinois University at Carbondale, USA, phone: +1 618-453-7960, e-mail: rrivers@cba.siu.edu
 - Dr. Robert Welker, Professor of Accounting, Southern Illinois University at Carbondale, USA, phone: +1 618-453-1413, e-mail: welker@siu.edu
 - Dr. Deborah R. Ettington, Professor of Management, Eastern Michigan University, Ypsilanti, USA, phone: +1 734-487-0160, e-mail: Deborah.Ettington@emich.edu
 - Dr. Sue Ravenscroft, Associate Professor of Accounting, Iowa State University, phone: +1 515-294-3574, e-mail: sueraven@iastate.edu
 - Dr. Abdel Monem Awadallah, Professor of Accounting, Dept of Accounting, Faculty of Commerce, Cairo University, Giza, Egypt, phone: +2 02 5726-166
 - Dr. Mohamed Yussuf, Professor of Accounting, Dept of Accounting, Faculty of Commerce, Cairo University, Giza, Egypt, phone: +2 02 5726-166
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