

Curriculum Vitae

Prof. Ali Al- Thuneibat



The University of Jordan
Faculty of Business
Accounting department

Brief Bio: Prof. Ali Al-Thuneibat is a full professor in the Accounting Department at the Faculty of Business in the University of Jordan. He got his PhD in Accounting and Financial Management (Auditing) from Essex University in the United Kingdom in 1998. He has published many research papers in accounting and auditing on issues of expectations gap, audit automation, auditors' responsibilities, operational auditing, auditor's opinion, earnings management and corporate governance. Presently he is interested in audit risk, audit independence and audit automation. Prof. Al-Thuneibat participated in many Boards and Committees within the Faculty of Business and other universities and many training programs inside and outside the university.

Personal Information:

Name :Ali Al-Thuneibat
Birth Date :10- 10- 1957
Place of Birth :Jordan- Karak- Jdaidah
Current Job :Professor in the Accounting Department/The University of Jordan, Amman.
Place of Work :Accounting Department, Faculty of Business, the University of Jordan.
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Academic Degrees:

- Doctor of Philosophy in Accounting and Financial Management/ Auditing, University of Essex, United Kingdom, 1998.
- MBA/ Accounting, the University of Jordan, Amman 1991.
- BA in Accounting, the University of Jordan, Amman, 1988.

Academic Ranks

- Full Professor in the Accounting Department/ Faculty of Business the University of Jordan starting from 12/4/2009- to date.
- Associate Professor in the Accounting Department, the University of Jordan, Amman, starting from 2/8/2004- 12/4/2009.
- Assistant Professor in the Accounting Department, the University of Jordan, Amman, from 21/12/1998 to 2/8/2004.

Experience:

- Full Professor in the Accounting Department/ Faculty of Business/ the University of Jordan starting from 7/9/2018
- Full Professor in the Accounting Department/ Faculty of Economics and Management/King Abdulaziz University 7/9/ 2017-7/9/2018.
- Full Professor in the Accounting Department/ Collage of Business Administration/ the University of Business and technology, Jeddah/ KSA starting from 7/9/2016- 7/9/2017
- Full Professor in the Accounting Department/ Faculty of Business/ the University of Jordan starting from 7/9/2015- 7/9/2016
- Full Professor in the Accounting Department/ Faculty of Economics and Administrative Sciences/ Zarqa University from 7/9/2014- to 7/9/2015.
- Full Professor in the Accounting Department/ Faculty of Business/ the University of Jordan starting from 1/9/2013- 1/9/2014
- Full Professor in the Accounting Department/ Faculty of Economics and Management/King Abdulaziz University,1/9/ 2011-1/9/2013.
- Full Professor in the Accounting Department/ Faculty of Business/ the University of Jordan starting from 12/4/2009- 1/9/2011.
- Associate Professor in the Accounting Department, the University of Jordan, Amman, starting from 2/8/2004- 12/4/2009.
- Assistant Professor (A) in the Accounting Department, the University of Jordan, Amman, from 9/6/2004 to 2/8/2004.
- Assistant Professor (B) in the Accounting Department, the University of Jordan, Amman, from 21/12/1998 to 9/6/2004.

- Lecturer in Accounting, the Accounting Department, the University of Jordan, Amman, 1992_ 1994.
- Chairman of the Accounting Department- Faculty of Business, the University of Jordan, 9/9/2007- 6/12/2009.
- Dean assistant for evening studies from 27-9-2001 to 27-9-2002.

Membership of committees and Boards:

- Member of Assurance of Learning Committee in the faculty of Economics and Administration at King Abdulaziz University 2011- 2013.
- Member of Emerald Literati Network.
- Member of the Editorial Board of Dirasat Journal- University of Jordan- Amman- Jordan. 2009-2011.
- Member of the Editorial Board of Al-Mithkal Journal- The Islamic University- Amman- Jordan 2010-2011.
- Member of the Board of Higher Studies of the Middle East University (MEU)- Amman- Jordan 2009.
- Member of the University of Jordan Council for the year 2008.
- Member of many committees in the University of Jordan.
- Member of many committees in King Abdulaziz University 2011- 2013.
- Member of higher studies, faculty of business, the University of Jordan 2014.
- Director of MA program, Faculty of Business, the University of Jordan, 2014.
- Member of the committee of higher studies at the faculty of Economics and Administrative Sciences- Zarqa University.
- Member of the committee of higher studies at the Accounting Department- Zarqa University, 2014-2015.
- Member of the Scientific Committee at the Accounting Department- Zarqa University, 2014-2015

Taught Courses:

- Auditing
- International Auditing Standards
- International Accounting Standards
- Financial Accounting
- Financial Statement Analysis
- Managerial Accounting
- Cost Accounting

- Advanced Financial Accounting
- Intermediate Accounting (1 + 2)
- Advanced Auditing for MBA students in the University of Jordan
- Advanced Auditing for MA students in The Arab Academy
- Advanced Auditing for Ph.D. students in the Arab Academy
- Seminar in Advanced Auditing for Ph.D students in the International Islamic University

Training:

I have participated in the training in the following subjects:

***Managerial Accounting:**

- Using Management Accounting in Planning, Controlling and Making Decisions.
- Budgeting as a Tool for Planning and Controlling.
- Flexible and Comprehensive Budgets.

***Cost Accounting:**

- Fundamentals of Cost Accounting.
- Standard Costing as a Tool for Planning and Controlling.

***Auditing:**

- Fundamentals of External Auditing.
- International Auditing Standards.
- Internal Control and Internal Auditing.
- Management and Financial Auditing.

***Financial Statement Analysis:**

- Using financial Statement analysis in Making Investment and Managerial Decisions.
- Using Financial Statement Analysis in Auditing.
- Fundamentals of Financial Statement Analysis.

* Training for the preparation to the JCPA, ACPA, SOCPA exams

Research and Studies:

- 1- Al-Thuneibat, A. (2018), The Relationship between the Ownership Structure, Capital Structure and Performance, **Journal of Accounting, Business, and Management (JABM)**, Vo. 25, No. 1. Pp.1-20.
- 2- Abuyahia, J.S. and Al-Thuneibat, A. (2018), The Effect of the Ownership Structure on External audit Fees: Evidence from Jordan, **Jordan Journal for Business Administration** (Accepted for Publication).

- 3- Abu-Jebbeh, M. A. and Al-Thuneibat, A. (2017), The Effect of Profitability on Earnings Management in Industrial Companies listed in Amman Stock Exchange, **Jordan Journal of Business Administration**, Vol. 13, No. 2. PP. 259-280.
- 4- Al-Thuneibat, A., Al-hangary, H. and Alssad, S. (2016), “The Effect of Corporate Governance Mechanisms on Earnings Management: Evidence from Saudi Arabia”, **Review of International Business and Strategy**, Vol. 26, Issue, 1, PP. 2-32.
- 5- Abu Jebril, A. A. and Al-Thuneibat, A. (2016), The Impact of Internal Audit on Earnings Management in the Industrial Companies Listed in Amman Stock Exchange, **Jordan Journal of Business Administration**, Vol. 12, No. 4 .PP. 789-811.
- 6- Al-Thuneibat, A., Al-Rehaily, A. and Basodan, Y. (2015), “The Impact of Internal Control Requirements on Profitability of Saudi Shareholding Companies”, **International Journal of Commerce and Management**, Vol. 25, No. 2.PP. 196-217.
- 7- Hegazi, Q. and Al-Thuneibat, A. (2015), Auditors’ Opinions and Earnings Management: evidence from Jordan, **Third International Conference on “Innovation Economy”** 14-15 April, 2015, The University of Jordan, Faculty of Business.
- 8- Keffous, N., and Al-Thuneibat, A. (2012), “The Extent of Compliance of the Jordanian Industrial Shareholding Companies with the Internal Control Requirements and its Impact on Financial Performance”, **Dirasat Journal**, the University of Jordan, Vol. 39, No. 1.
- 9- Al-Zebdieh, R. and Al-Thuneibat, A. (2012), “The Effect of External Auditor's Report on the Credit Decision for Jordanian Commercial Banks”, **Jordan Journal of Business Administration**, Vol. 8, No. 3.
- 10- Al-Thuneibat, A., Ibrahim, D.and Al-Zebdieh, R (2012), “The Effect of the Amendments of the Accountancy Profession Act No. 73, for the Year 2003 on the Quality of the Profession”, **Dirasat Journal**, Vol. 39, No. 2.

- 11- Al-Thuneibat, A, AlIssa, R. T. and Baker, R.A.(2011), Do Auditor's Tenure and Size Contribute to Audit Quality? Evidence from Jordan, **Managerial Auditing Journal**, Vol. 26. No. 4. PP. 317-334.
- 12- Al-Mousawi, R. and Al-Thuneibat, A. (2011), The Effect of Audit quality on the Earnings Management Activities, **Dirasat Journal**, the University of Jordan, Vol. 38, No. 2.
- 13- Al-Thuneibat, A. and Tawfeeq, A. (2011), Auditors' Opinions, Discretionary Accruals and Financial Risk: Evidence from Jordan, **Journal of Accounting, Business, and Management (JABM)**, Malangkucecwara School of Economics, Indonesia, 2011, Vol. 18. No. 1. PP. 1-23.
- 14- Baker, R.A and AL- Thuneibat, A. (2011) Audit Tenure and the Equity Risk Premium: Evidence from Jordan, **International Journal of Accounting and Information Management**, Vol. 19, No. 1. PP. 5-23.
- 15- Khamees, B.; Al-Fhayomi, N. and Al-Thuneibat, A (2010), Capital Budgeting Practices in the Jordanian Industrial Corporations, **International Journal of Commerce and Management**, Emerald- UK, Vol. 20, No. 1. PP. 49-63.
- 16- Tawfeeq, A. and Al-Thuneibat, A. (2009), Earnings Evaluation in Amman Bourse, **Journal of Accounting, Business, and Management (JABM)**, Malangkucecwara School of Economics, Indonesia, Oct. Vol. 16, no. 2. PP.
- 17- Al-Fayoumi, N. Khamees, B. and Al-Thuneibat, A. (2009), Information Transmission among Stock Return Indexes: Evidence from the Jordanian Stock Market, **International Research Journal of Finance and Economics**, UK, Issue 24.
- 18- Alkhabash , A. and Al-Thuneibat, A., (2009) Earnings management Practices From the Perspective of External and Internal Auditors: Evidence from Jordan, **Managerial Auditing Journal**, Emerald- UK, Vol. 24, No. 1, pp. 85-80.
- 19- Al-Thuneibat, A (2008), The Effect of Internal Audit Structure on the `Financial Transparency, **Dirasat Journal**, The University of Jordan, Vol. 35, No. 2.

- 20- Al-Thuneibat, A and Khmees B. (2008), General (personal) Standards on Auditing; Symbolic Standards or Aiming to Achieve Financial Transparency, **Dirasat Journal**, The University of Jordan, Vol. 35, No. 2.
- 21- Al-Thuneibat, A., Khamees, B. and Al-Fhayomi, N. (2008), The Effect of the Unqualified Auditor's Opinion on Shares Prices and Returns, **Managerial Auditing Journal**, Emerald- UK, Vol. 23, No. 1
- 22- Al-Thuneibat, A and Alshunagh, B. (2006), External Auditor's Assessment of the Internal Audit Function in the Light of Implementation of the International Standard on Auditing No. (610): Analytical Study from the Point of View of the External and Internal Auditors in Jordan, **Jordan Journal for Business Administration**, Vol. 2, No. 2.
- 23- Alaa' Z. and Al-Thuneibat, A (2006), Analytical Study to the Opinions of Lawyers and Auditors About Auditor's Legal Liabilities to Third Party, **Jordan Journal for Business Administration**, Vol. 2, No. 1.
- 24- Al-Thuneibat, A. and Abduljalil T. (2006), Analytical Study of the Perceptions of Managers of the Jordanian Industrial Shareholding Companies about Operational Auditing, **Dirasat Journal**, The University of Jordan, Vol. 33, No. 1.
- 25- Abu Nassar, M. and Al-Thuneibat, A (2005), Importance of Disclosure Regulations Related to the Periodic Financial Statements of the Jordanian Share-holding Companies Issued by Securities Exchange Commission, and their Adequacy for Serving Users of Financial Statements, **Dirasat Journal**, The University of Jordan, Vol. 32, No. 1.
- 26- Abduljalil, T, and Al-Thuneibat, A (2004), Factors Affecting Banks Credit Structure from the Depositor Viewpoint: A Comparative Study Between Islamic and Non- Islamic Banks, **Yarmouk Research**, Yarmouk University, Vol. 20, No. 2b.
- 27- Al-Thuneibat, A (2004), Analytical Critical Study of the Consistency of the Auditors' Duties and Responsibilities Mentioned by the Jordanian Acts with those of the International

Auditing Standards, **Dirasat Journal**,The University of Jordan, Vol. 31, No. 1.

- 28- Al-Thuneibat, A (2004), Implications and Meanings of the Opinion Paragraph in the External Auditor's Report: Evidence from Jordan, **Dirasat Journal**,The University of Jordan, Vol. 32, No. 2.
- 29- Al-Thuneibat, A (2003), Use and Usefulness of Audit Automation in the audit process in Jordan, **Dirasat Journal**,The University of Jordan, Vol. 30, No. 2.
- 30- Al-Thuneibat, A (2003), Structure and Causes of the Audit Expectations Gap: Evidence From Jordan, **Dirasat Journal**,The University of Jordan, Vol. 30, No. 1

Books

- 1- Al-Thuneibat, A (2017), **Auditing in light of the International Standards on Auditing: Theory and Practice**, Jordan Unviversity Press, Fifth ed.
- 2- Al-Thuneibat, A (2016), **(JCPA Review): International Standards on Auditing**, Sarh Training Company, Fourth ed.

Dissertations

- 1- Al-Thuneibat, A. (1991), **The Role of the External Auditor in Evaluating the Continuity of the Shareholding Companies in Jordan** (MBA Dissertation), The University of Jordan, Jordan.
- 2- Al-Thuneibat, A. (1998), **Towards an Understanding of Auditing Change in the U.K: The Case of The Development of the Audit Report During the Period 1940- 1993** (Ph.D. Dissertation), Essex University, UK.

Supervision of MBA Dissertations

- 1- The Extent to which Auditors Apply the Requirements of the International Auditing Standard Number 500 in Jordan. 2004
- 2 - External Auditor's Assessment of the Internal Audit Function in Light of the Implementation of the International Standard on Auditing No. 610 (empirical Study in Jordan). 2004
- 3 - Analytical Study to the Opinions of Lawyers and Auditors about

- Auditor's Legal Liabilities to Third Party. 2005
- 4 - Earnings Management Practices from the Perspective of External and Internal Auditors: Evidence from Jordan. 2007
 - 5 - Towards Developing the Role of the Yemeni Association of Certified Public Accountants "YACPA". 20008
 - 6- Audit Tenure and the Equity risk Premium. 2009
 - 7- Studying the Effect of Audit quality on the Earnings Management Activities. 2009
 - 8 - Specialization in Audit firms in Jordan and its Effect on Audit Quality. 2009
 - 9- The Extent of Compliance of the Jordanian Industrial Shareholding Companies with the Internal Control Requirements and its Impact on Financial Performance. 2010
 - 10- The Effect of External Auditor's Report on Credit Decisions in Jordanian Commercial Banks. 2010.
 - 11-The effect of External Audit Function Interaction with Internal Audit on the Implementation of Corporate Governance Requirements, 2013.
 - 12- Internal Audit and its impact on earnings management in the Industrial Jordanian Companies in Amman stock Exchange: (Analytical Study). 2015
 - 13- The impact of corporate governance on fighting against financial corruption in industrial companies listed in Amman Bourse from the viewpoint of Internal and external auditors. 2015.
 - 14- The Impact of Profitability on Earnings Management: Evidence from Jordan. 2015.
 - 15- The effect of Corporate Governance on Auditors' Opinions: The Role of Audit Committee and Board of Directors, 2015.
 - 16- Audit Fees, Audit Fees Determinants, and audit Quality : Evidence from Jordan, 2015.
 - 17- The Effect of Ownership Structure on Audit Fees: Evidence from Jordan, 2016.

18- The Effect of Using Six Sigma Methodology in Improving Quality Control Over External Auditing in Jordan, 2016.

19- The impact of cloud computing technology in the audit process in Saudi Arabia, 2017.

20- The Extent of Unregulated Audit in the Saudi Audit Environment and its Impact on the Quality of Professional Performance of the External Audit, 2017.

21- The Impact of Intangible assets and Market Adjustment of Financial Assets on Audit Fees, 2018.