



## Resume Form

### Personal Information

<b>Name</b>	Ahmad Farhan Awad Alshira'h
<b>Place of Birth</b>	AL-Mafraq
<b>Date of Birth</b>	20-8-1987
<b>Nationality</b>	Jordanian
<b>Current Address</b>	AL-Mafraq-Jordan
<b>Mobile Number</b>	00962795103520
<b>E-Mail</b>	<a href="mailto:a.alshira'h@ju.edu.jo">a.alshira'h@ju.edu.jo</a>
<b>Google Scholar</b>	<a href="https://scholar.google.com/citations?user=tHC7P5kAAAAJ&amp;hl=ar">https://scholar.google.com/citations?user=tHC7P5kAAAAJ&amp;hl=ar</a>
<b>Research Gate</b>	<a href="https://www.researchgate.net/profile/Ahmad_Alshirah/research">https://www.researchgate.net/profile/Ahmad_Alshirah/research</a>

### Qualifications

No	Degree	Specialization	Average	Appreciation	Study Language	University Name	Graduation Date
1	PhD	Accounting	-----	Excellent	English	Universiti Utara Malaysia	2018
2	Master	Accounting	%82	Very Good	Arabic-English	Al al-Bayt University	2014
3	Bachelor	Accounting	%73	Good	Arabic	Al al-Bayt University	2010
4	General Secondary	Science Stream	71%	Good	Arabic	Ministry of Education	2005

#### Accurate Specialization for the Higher Degree:

Accounting

#### Master Thesis Title:

The Effect of Internal Control on Environmental Costs in Jordanian Industrial Public Shareholding Companies.

#### Doctorate Thesis Title:

Determinates of Sales Tax Compliance among Jordanian SMEs: The Moderating Effect of Public Governance

Institution: University Utara Malaysia (In Malay Language: University Utara Malaysia, **UUM**). The Florida-based Association to Advance Collegiate Schools of Business International or AACSB has announced that UUM was now its accredited member. It is essential to note that only **5%** of the world's best business schools have obtained this touchstone of excellence in management education.

University Utara Malaysia (UUM) is ranked **401** in World University Rankings by **Times Higher Education** and has an overall score of 4.5 stars. It is ranked **481** in **QS World University Rankings 2023**.

## Summary

Dr. Ahmad Alshira'h currently is an Assistant Professor of Accounting at the faculty of administrative and financial science, Irbid National University, Irbid, Jordan. Dr. Alshira'h obtained his BSc and MSc in Accounting from Al al-Bayt University. He also obtained his PhD in Accounting from Universiti Utara Malaysia, Malaysia. His research focuses on Taxation, Accounting Information Systems and Corporate Governance. He was as an external and internal examiner for many of master thesis and reviewed some manuscripts for a number of international refereed research journals. He has published many referred articles in journals such as *International Journal of Islamic and Middle Eastern Finance and Management*--- *EuroMed Journal of Business*--- *Economies*---*Sustainability* --- *Meditari Accountancy Research*--- *Journal of Money Laundering Control* ---*Competitiveness Review* ---*Journal of Retailing and Consumer Services*.

### Scientific Expertise (Administrative & Academic)

NO	Function	Work Place	Duration of Employment
	Assistant Professor	Irbid National University	1 /9/ 2019 to present
	Lecturer	Al al-Bayt University	2018-2019
	Accounting Teacher	Ministry of Education	2010 –2014

Tax Compliance
Auditing
Tax Evasion
SMEs
Corporate Governance
Accounting Information System

### National and International Committees

Accounting Department Coordinator 17-10-2019 to 10-3-2020
Head of Accounting Department from 10-3-2020 to 1-9-2021
Head and Member of the Graduate Studies Committee - Accounting Department from 10-3-2020 to 1-9-2021
Head of Academic advising committee for the Accounting Department from 10-3-2020 to 1-9-2021
Member of Quality Assurance Committee-Faculty of Administrative and Financial Sciences, Irbid National University 10-3-2020 to 1-9-2021

### Conferences

Presenting Research Thesis at The 5 <sup>th</sup> Postgraduate Research Symposium on Accounting Studies on 3 May 2016 at the Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM).
--

### Professional Experiences and Posts

PLS-SEM
SPSS
Mandalay
I reviewed some manuscripts for a number of international refereed research journals

### Research Published (Publisher & Date)

**Alshira'h, A. F.**, Abdul-Jabbar, H., & Samsudin, R. S. (2016). Determinants of sales tax compliance in small and medium enterprises in Jordan: A call for empirical research. **World Journal of Management and Behavioral Studies**, 4(1), 41–46

**Alshira'h, A. F.**, Abdul-Jabbar, H., & Samsudin, R. S. (2018). Sales tax compliance model for the Jordanian small and medium enterprises. **Journal of Advanced Research in Social and Behavioural Sciences**, 10(2),

**Alshira'h, A. F.**, Abdul-Jabbar, H. (2019). A conceptual model of sales tax compliance among Jordanian SMEs and Its Implications for Future Research. **International Journal of Economics and Finance**, 11(5), 114-127

**Alshira'h, A. F.**, Abdul-Jabbar, H. (2019). The effect of tax fairness on sales tax compliance among Jordanian manufacturing SMEs. **Academy of Accounting and Financial Studies Journal**, 23(2), 1-11, [Published by Allied Business Academies, and listed on Scopus, ABDC and ERA]Q4

**Alshira'h, A. F.**, Abdul-Jabbar, H., & Samsudin, R. S. (2019). The effect of tax moral on sales tax compliance among Jordanian SMEs. **International Journal of Academic Research in Accounting, Finance and Management Sciences**, 9(1), 30-41, [Published by HRMARS, and listed on ERA]

**Alshira'h, A. F.** (2019). The Effect of Peer Influence on Sales Tax Compliance Among Jordanian SMEs. **International Journal of Academic Research in Business and Social Sciences**, 9(3), 710–721, [Published by HRMARS, and listed on ERA]

**Alshira'h, A. F.**, AL-Shatnawi, H. M., Alsqour, M. K., Alshirah, M. H. (2020). The Influence of Tax Complexity on Sales Tax Compliance among Jordanian SMEs, **International Journal of Academic Research in Accounting, Finance and Management Sciences** 10 (1): 250-260. [Published by hrmars, and listed on ERA]

**Alshira'h, A. F.**, Alsqour, M. K., (2020). A Socio-Economic Model of Sales Tax Compliance- *Economies* - [Published by Multidisciplinary Digital Publishing Institute. listed on ABDC, CABS, Web of Science and Scopus Q1]

<p><b>Alshira'h, A.F.</b> and Abdul-Jabbar, H. (2020), "Moderating role of patriotism on sales tax compliance among Jordanian SMEs", <i>International Journal of Islamic and Middle Eastern Finance and Management</i>,13(3), p. 389-415. [Published by <b>Emerald Group Publishing, CABS, ABDC, ERA, Clarivates, Web of Science and listed on Scopus Q1</b>]</p>
<p><b>Alshira'h, A. F.</b>, AL-Shatnawi, H., Alshirah, M. H. (2020). Do patriotism and public governance matter? Sales tax compliance among small and medium enterprises in developing countries: Jordanian Evidence. <i>EuroMed Journal of Business</i> [Published by <b>Emerald Group Publishing, CABS, ABDC, ERA, Web of Science and listed on Scopus Q1</b>]</p>
<p>Alshirah, M. H., <b>Alshira'h, A. F.</b>, &amp; Lutfi, A. (2020) "Audit committee attributes overlapping members on the audit committee and risk disclosure : Evidence from Jordan.". <i>Accounting</i>. [Published by <b>Growing Science and listed on Scopus Q4</b>].</p>
<p>Alshirah, M. H., Lutfi, A., &amp; <b>Alshira'h, A. F.</b> (2020) " Influences of the environmental factors on the intention to adopt cloud based accounting information system among SMEs in Jordan.". <i>Accounting</i>. [Published by <b>Growing Science and listed on Scopus Q4</b>].</p>
<p>Alshirah, M. H., Abdul Rahman, A., Mustapa, I. R., and <b>Alshira'h, A. F.</b> (2020). The Effect of Firms Characteristics on Corporate Risk Disclosure: Empirical Evidence from Amman Stock Exchange. <i>International Journal of Academic Research in Accounting, Finance and Management Sciences</i>. 10(3), 336- 348.</p>
<p><b>Alshira'h, A. F.</b>, Magabli, A., &amp; Alsour, M. K., (2021)The effect of tax rate on sales tax compliance among Jordanian public shareholding corporations. <i>Accounting</i>. [Published by <b>Growing Science and listed on Scopus Q4</b>].</p>
<p>Magabli, A., &amp; <b>Alshira'h, A. F.</b> (2021) Impact of the Effectiveness of the Internal Control System on the Reduction of Fraud in the Jordanian Public Insurance Companies. <i>International Journal of Business and Management</i>. Vol. 16, No. 3 (2021)</p>
<p>Alshirah, M. H. <b>Alshira'h, A. F.</b> &amp; ., Lutfi, A.,(2021). Political Connection, Family Ownership and Corporate Risk Disclosure: Empirical Evidence from Jordan. <i>Meditari Accountancy Research</i>. Emerald Group Publishing Ltd. (listed on <b>ABDC, CABS, Web of Science and Scopus Q1</b>)</p>
<p>Lutfi, A., Al-Okaily, M., Alshirah, M. H., <b>Alshira'h, A. F.</b>, Abutaber, T. A., &amp; Almarashdah, M. A. (2021). Digital Financial Inclusion Sustainability in Jordanian Context. <i>Sustainability</i>, 13(11), 6312 - [Published by Multidisciplinary Digital Publishing Institute. listed on <b>ABDC, CABS, Web of Science and Scopus Q1</b>]</p>
<p>Bani-Khalid, T., <b>Alshira'h, A.F.</b>, Alshirah, M.H (2022) Determinants of Tax Compliance Intention among Jordanian SMEs: A Focus on the Theory of Planned Behavior. <i>Economies</i>, 10, 30. <a href="https://doi.org/10.3390/economies10020030">https://doi.org/10.3390/economies10020030</a> (<b>Scopus Q1, ISI</b>)</p>
<p>Lutfi, A., <b>Alshira'h, A. F.</b>, Alshirah, M. H., Al-Okaily, M., Alqudah, H., Saad, M. &amp; Abdelmaksoud, O. (2022). Antecedents and Impacts of Enterprise Resource Planning System Adoption among Jordanian SMEs. <i>Sustainability</i>, 14(6), 350. listed on <b>ABDC, CABS, Web of Science and Scopus Q1</b>]</p>
<p>Alshirah, M., Alfawareh, F., <b>Alshira'h, A. F.</b>, Al-Eitan, G., Bani-Khalid, T., &amp; Alsour, M. (2022).Do Corporate Governance and Gender Diversity Matter to Firm Performance (ROE)? Empirical Evidence from Jordan. <i>Economies</i>. (<b>Scopus Q1, ISI</b>)</p>
<p>Alshirah, M., Al-Dalabih, F., Magabli, A.M., ...Elkotayni, K., <b>Alshira'h, A.F.</b>(2022) The Relationship Between Tax Knowledge and Compliance: An Empirical Study.<i>Information Sciences Letters</i>, 2022, 11(5), pp. 1393–1401 (<b>Scopus Q2</b>)</p>
<p>Lutfi, A., Alrawad, M., Alsyouf, A., Almaiah, M., Al-Khasawneh, A., Al-Khasawneh, A., <b>Alshira'h, A.F.</b>, Alshirah, M(2022) Drivers and Impact of Big Data Analytic Adoption in the retail industry: A Quantitative Investigation Applying Structural Equation Modelin. <i>Journal of Retailing and Consumer Services</i>, [Web of Science and <b>Scopus Q1</b>]</p>
<p>Al-Ababneh, H.A., Al-Dhaimesh, H., <b>Alshira'h, A.F.</b>, ...Popova, O., Mizina, O.(2022). Formation of scientific and methodological aspects of evaluation transformation of targets economic development of countries. <i>Eastern-European Journal of Enterprise Technologies</i>, 3(13-117), pp. 52–66. [Scopus <b>Q2</b>]</p>
<p>Lutfi, A.; Alkelani, S.N.; Al-Khasawneh, M.A.; <b>Alshira'h, A.F.</b>; Alshirah, M.H.; Almaiah, M.A.; Alrawad, M.; Alsyouf, A.; Saad, M.; Ibrahim, N.(2022) Influence of Digital Accounting System Usage on SMEs Performance: The Moderating Effect of COVID-19. <i>Sustainability</i>, 14, 15048. listed on <b>ABDC, CABS, Web of Science and Scopus Q1</b>]</p>

Ananzeh, H., Alshirah, M.H., <b>Alshira'h, A.F.</b> and Al-Hazaima, H. (2022), "Political connection, family ownership and corporate philanthropy: empirical evidence from Jordan", <i>Journal of Accounting in Emerging Economies</i> , Vol. ahead-of-print No. ahead-of-print. [ <b>Web of Science</b> and <b>Scopus Q1</b> ]
Lutfi, A.; Al-Khasawneh, A.L.; Almaiah, M.A.; <b>Alshira'h, A.F.</b> ; Alshirah, M.H.; Alsyouf, A.; Alrawad, M.; Al-Khasawneh, A.; Saad, M.; Al Ali, R.(2022) Antecedents of Big Data Analytic Adoption and Impacts on Performance: Contingent Effect. <i>Sustainability</i> 2022, 14, 15516.
Lutfi, A.; Alkelani, S.N.; Al-Khasawneh, M.A.; Alshirah, M.H.; <b>Alshira'h, A.F.</b> ; Almaiah, M.A.; Alrawad, M.; Saad, M.; Ibrahim, N.(2022) The Influence of Audit Committee Chair Characteristics on Financial Reporting Quality. . <i>Journal of Risk and Financial Management</i> , 14, 15048. listed on <b>ABDC</b> , <b>CABS</b> , <b>Web of Science</b> and <b>Scopus Q1</b> ]
Saad, M.; Lutfi, A.; Almaiah, M.A, <b>Alshira'h, A.F.</b> ; Alshirah, M.H.; Alrawad, (2022) Assessing the intention to adopt cloud accounting during COVID-19. has been accepted in <i>Electronics</i> (ISSN 2079-9292) on 04 December 2022. listed on <b>ABDC</b> , <b>CABS</b> , <b>Web of Science</b> and <b>Scopus Q1</b> ]
Lutfi, A., Alkelani, S. N., Alqudah, H., <b>Alshira'h, A. F.</b> , Alshirah, M. H., Almaiah, M. A., ... & Abdelmaksoud, O. (2022). The role of E-accounting adoption on business performance: The moderating role of COVID-19. <i>Journal of Risk and Financial Management</i> , 15(12), 617. listed on <b>Scopus Q4</b> ]
<b>Alshira'h, A.F</b> (2023), "How can value added tax compliance be incentivized? An experimental examination of trust in government and tax compliance costs", <i>Journal of Money Laundering Control</i> , Vol. ahead-of-print No. ahead-of-print. <a href="https://doi.org/10.1108/JMLC-01-2023-0009">https://doi.org/10.1108/JMLC-01-2023-0009</a> . ( <b>Scopus Q1</b> )
<b>Alshira'h, A.F.</b> ; Lutfi, A (2023). Forensic Accounting Methods and Value added Tax Fraud: Empirical Evidence from Jordan . <i>Journal of Southwest Jiaotong University</i> , 58(3) [ <b>Scopus Q2</b> ]
Alqudah, H., Lutfi, A., Al Qudah, M. Z., <b>Alshira'h, A. F.</b> , Almaiah, M. A., & Alrawad, M. (2023). The impact of empowering internal auditors on the quality of electronic internal audits: A case of Jordanian listed services companies. <i>International Journal of Information Management Data Insights</i> , 3(2), 100183. ( <b>Scopus Q1</b> )
Lutfi, A.; Alqudah, H.; Alrawad, M.; <b>Alshira'h, A.F.</b> ; Alshirah, M.H.; Almaiah, M.A.; Alsyouf, A.; Hassan, M.F. (2023). Green Environmental Management System to Support Environmental Performance: What Factors Influence SMEs to Adopt Green Innovations? <i>Sustainability</i> , 15, 10645. ( <b>Scopus Q1</b> )
Alshirah, M. and <b>Alshira'h, A.</b> (2023), "The impact of corporate ownership structure on corporate risk disclosure: evidence from an emerging economy", <i>Competitiveness Review</i> , Vol. ahead-of-print No. ahead-of-print. <a href="https://doi.org/10.1108/CR-01-2023-0007">https://doi.org/10.1108/CR-01-2023-0007</a> ( <b>Scopus Q1</b> )
Lutfi, A., <b>Alshira'h, A. F.</b> , Alshirah, M. H., Al-Ababneh, H. A., Alrawad, M., Almaiah, M. A., ... & Alardi, M. W. (2023). Enhancing VAT Compliance in the Retail Industry: The Role of Socio-Economic Determinants and Tax Knowledge Moderation. <i>Journal of Open Innovation: Technology, Market, and Complexity</i> , 100098. ( <b>Scopus Q1</b> )
Alshirah, M. H., <b>Alshira'h, A. F.</b> , & Lutfi, A. (2023). Board Effectiveness and its Effect on Return on Equity as a Proxy of Firms Evidence from Emerging Markets. <i>Journal of Namibian Studies: History Politics Culture</i> , 33, 4020-4033. ( <b>Scopus Q2</b> )
<b>External and Internal Examiner for a Degree of Master</b>
The Impact of Using Electronic Tax Filing System on Income and Sales Tax Editors' Performance
The Impact of Using Electronic Tax Filing System to Reduce Tax evasion from the Perspective of Jordanian Income and Sales' Tax Auditor
Using Sherrod's Model to Predict the Financial Distress in Jordanian Food Industries Corporations
The Apply Method of Data Mining as an Analytical Procedure in Achieving the Quality of Financial Reports According to the Quality Perspective of the Audit Process
The Disclosure Impact of Environmental Performance On Financial Performance Under the Corporate Governance of Extracting and Mining Companies in Jordan "An Applied Study"

<b>The Impact of Earning Management on Tax Evasion in Jordanian Industrial Corporations “A Field Study”</b>
<b>The Impact of Internal Control System Effectiveness to Reduce Fraud in the Jordanian Services Corporations</b>
<b>The Effect of Time Management Methods on Improving Auditing Quality</b>
<b>Effectiveness of Accounting Information System and its Impact i Reducing the Risks of E-Commerce in the Jordanian Public Service Shareholding Companies</b>
<b>The impact of the effectiveness of accounting information systems in improving the quality of financial information</b>
<b>Supervisor for a Master Thesis</b>
<b>The Impact of Audit Committee Characteristics on Real Earnings Management in the Jordanian Industrial Corporations</b>
<b>The Impact of the Characteristics of the Board of Directors on Real Earnings Management in the Jordanian Industrial Corporations</b>
<b>Factors affecting tax evasion among Jordanian SMEs</b>
<b>The Applying Impact of Cloud Computing on the Efficiency of Electronic Internal Auditing of Jordanian Public Shareholding Industrial Companies: The moderating role of Repercussions of the Covid-19 pandemic</b>
<b>The Applying Impact of Cloud Computing on External Auditing Effectiveness in Jordanian Public Shareholding Companies from the View Point of Jordanian Chartered Accountants</b>
<b>The Effect of Artificial Intelligence Techniques Using on improving Internal Auditing Activities: The moderating role of top management support</b>
<b>The Applying Impact of Cloud Computing on the Efficiency of Electronic Internal Auditing of Jordanian Public Shareholding Industrial Companies: The moderating role of Repercussions of the Covid-19 pandemic</b>
<b>The Effect of Artificial Intelligence Techniques Using on Audit Risk from the View Point of Jordanian Chartered Accountants: The Moderating Role of Information Technology</b>

## Languages

<b>Arabic</b>	Mother tongue
<b>English</b>	Very Good

