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EDUCATION:

- *PhD in Business/Accounting & Finance
Baruch College, the City University of New York, 1992.*
- *M.B.A /Accounting major / Baruch College,
the City University of New York, 1989.*
- *B.S in Accounting University of Jordan, 1980.*

WORK EXPERIENCE

- **Vic President for Investment ,Development & Financing/University of Jordan**
(1/9/2016-1/9/2017)
- **Dean of Scientific Research/ Zarqa University** (Sept. 14/2014 - Sept. 2016)..
- **President advisor for Administrative and Financial Affairs / Zarqa University.**
(Jan. 2015 / Sept. 2016)
- **Secretary General/ Audit Bureau of Jordan.** (Nov.19/ 2007- to April 8 /2012)
- **Chief Administrator /University of Jordan Hospital (June 1- 2005- Nov.18/ 2007).**
- **Financial director/ University of Jordan** (Sept.3/ 1997- Sept. 6/ 2001).
- **Assistant Dean/ Faculty of Economic & Administrative Science, University of Jordan**
(Sept.1/1994-Aug.31./1997).
- **Deputy Director of the Central Tender Committee/ University of Jordan.** (Sept.3/
(Sept.3 1997- Sept. 6/ 2001).
- **Member of the University Council** (Sept. / 1997- Sept. / 2001)..
- **Member of the Board of Trustee/ Amman Arab University** (2013-2016).
- **Member /Editorial Board Arab Journal of Administrative Science (2009-2011).**
- **Deputy/ Editor in chief/ Zarqa Journal for Research and Studies in Humanities/ Zarqa Unuiversity (2014-2016).**
- **Member/ University of Jordan Provident Fund** for two terms:
First term: 1/9/1997-1/9/2001
Second term : 15/9/2005-18/11/2007
- **Member/ board of directors/ Jordan Trade Facilities Company (2016-2017).**
- **Financial control Expert/ German Technical Corporation (GTZ) (2009-2010).**
- **Financial Advisor, Jordan Phosphate Mining Company May, 2021-to present.**

ACADEMIC EXPERIENCE

Sept. 5 /2005- to present: **Professor of Accounting & Finance**, Faculty of Business, University of Jordan.

Sept. 14 /2014- Sept. 1 /2014: **Professor of Accounting & Finance**, Faculty of Economic & Administrative Science / **Zerqa University**

Sept. 2004- Sept. 2005 : **Associate Professor** of Accounting & Finance. Faculty of Business, *University of Jordan.*

Sept./2001 – Sept./ 2004: **Associate Professor of Accounting & Finance**, Dept. of Accounting/*Kuwait University*

1987 – 2001: Associate Professor of Accounting & Finance. Faculty of Business Administrative, *University of Jordan.*

-1992 – 1997: Associate Professor of Accounting & Finance Faculty of Economic & Administrative Science, *University of Jordan.*

1991 - 1992: **Instructor in Accounting**, Dept. of Accounting, *Baruch Collage- City University of N.Y.*

-1989 – 1990: Research Assistant - *Baruch College. - City University of N.Y.*

1982-1985: **Research Assistant-Accounting Dept.** Faculty of Eco. & Administrative Science, *University of Jordan.*

-1980 – 1982: Accountant, *The Co-operative Bank*, Amman - Jordan

Published Research:

1- The Impact of Earnings Management on the Value Relevance of earnings.: Emprical Evidence from Jordan. ICGER Conference/ University City of Sharjah, UAE on 27th -28th February 2023.

2-Corporate tax avoidance and firm value: An Applied Study on Jordanian Manufacturing and services Companies. The 1st International Conference and Forum on Business and Digital Economy (IBDE 2023) School of Business – The University of Jordan Amman- Jordan May 16 – 18, 2023

3- The Impact of Financial Crisis on Earnings Management Activities: Evidence from Jordan " *Jordan Journal of Business Administration*, **Volume 19, No. 2, 2023** .

4- How does real earnings management affect future financial performance? Evidence from Jordan. *Corporate Ownership & Control Journal*, **18, issue(1). 2020** .

- 5- Ownership Structure, Board Composition and Voluntary Disclosure by Non-financial firms listed In (ASE). *International Business Research*, Vol. 13, No.7, 2020.
- 6- *The Association between Earnings Management and Capital Structure: An Empirical Study on Jordanian Firms Listed in ASE. International Journal of Economics and Financial Issues.vol. 9(6), 2019.*
- 7- The association between Corporate Social Responsibilities Disclosure and Ownership Structure: An Empirical Study on Companies listed in ASE. *The Journal of American Academy of Business, Cambridge. vol. 22, No. 1, Sept. 2016 (USA).*
- 8- The Determinant of Corporate Social Responsibility Disclosure : An Empirical Study on Companies listed in ASE., **European Journal of Economic, Finance and Administrative Sciences, Issue 84, 2016.**
- 9- The Relationship between Corporate Social Responsibility's Disclosure and Corporate Financial Performance: The Case of Jordanian Corporation". *The Jordan Journal of Business Administration. 2015.*
- 10- The Relation between E/P Ratio and Macroeconomic Variables: An Empirical Study on Jordanian Shareholding Companies. *Mu'tah, Humanities & social Sciences series, Vol.28 (4), 2013.* (Mu'tah University-**Jordan**)
- 12- The Relevancy of Traditional Performance Measure in Explaining Stock Returns Variation in Emerging Economies: The Case of Jordanian Corporation" **Business Review Cambridge vol. 10, No. 1, summer 2008. (USA).**
- 12- A preliminary Investigation on the Use of Internet for Business Reporting: A case of Companies Listed in ASE Jordan *Journal of Business Administration, Vol. 1 (1) ,2005.*
- 13- The Characteristics of The Equally Weighted Market Index and The Value-Weighted Market Index and Their Implication for Capital-Market Based Research: The Case of Amman Stock Exchange. *International Journal of Commerce & Management, Vole14(2) 2004 (U.S.A)* first author
- 14- The Behaviors & the Statistical Properties of Emerging Markets' Indices & Their Impact on Estimated Stock Beta: The Case of ASE, *JAAB, Vol.4(1&2), 2004, (USA)*
- 15- Accounting Based Performance Measures & Cash flow Performance Measures and their Association with Stock Return Variations. *The Arab Journal of Administrative Sciences, Vol. 11 (2), 2004.*
- 16 - The Association between Traditional Accounting Performance Measures and Stock Returns: An empirical study on companies Listed on Kuwait Stock Exchange. *New Horizon vol. 16(3), Al-minoufiyeh University, Egypt.(2004)* (first author).
- 17- The Role of Risk in Explaining Profitability Measures: An Empirical Study of Public Shareholding Firms Listed in ASE.*New Horizon, vol. 15(4) , Al-minoufiyeh University, Egypt.(2003)* (first author)
- 18- The Relationship among Operating Risk measures and Their Association with financial leverage. *Mu'tah, Humanities & social Sciences series, Vol.17 (7), January 2002.* (Mu'tah University-**Jordan**)
- 19- The Association between Accounting Based Performance Measures and Market Based Performance Measure. *Dirassat-Administrative Science (University of Jordan) Vol.28 (1),2001*
- 20- The Association Between Return on Assets (ROA) and Operation Risk: An Empirical Study of Public Shareholding Firms Listed in ASE. *Dirassat-Administrative Science (University of Jordan) Vol.27 (1), January 2000.*
- 21- The Association between Earnings and Stock Returns Using Longer Return Periods. *Dirassat-Administrative Science (University of Jordan), Vol 26(2) Aug. 1999.*

- 22- The Relationship among Financial Risk Measures and their Association with market Beta and Standard Deviation of Stock Return”, An Empirical Study of Jordanian Corporations. *Yarmouk University Journal*, Vol. 14(1), 1998.
- 23- The Association Between Cash Flow and Stock Returns Over Long Return Intervals. . *Dirassat-Administrative Science (University of Jordan)*, Vol. 25(1), January 1998.
- 24- The Impact of Changes in Capital Expenditures on Stock Prices and Volume of Trade: An Empirical Study of Public Shareholding Firms Listed in ASE. *Dirassat-Administrative Science (University of Jordan)*, Vol.24 (1), January 1997.

Work in Progress

- 1-The value relevancy of comprehensive Income vs Net Income, An Empirical Study of Jordanian Companies Listed in Amman Stock Exchange.
- 2-Cash Conversion Cycle and performance indicators, An Empirical Study of Manufacturing Companies Listed in Amman Stock Exchange (joint)
- 3-

TEXT:

- *Financial Analysis* Using Accounting Information
Amman, 1995, 1998 & 2003.
- *Financial Planning & Analysis*. Amman, 1996 (co-author)
- *Principals of Accounting*. Amman, 1997 (co-author)

Consulting Experience in the following areas

- Financial & Accounting System design.
- Feasibility Studies.
- Business Appraisal
- Evaluation of Cost-Structure and Cost-Control System in Hospital.
- Financial Restructuring.
- Internal Control

TRAINING EXPERIENCE:

Conduct training courses in the following area:

- Financial Analysis.
- Budgeting & Control.
- Financial Restructuring.
- Business Appraisals.
- Cost Accounting.
- Managerial Accounting.

- CPA Review Courses.
- CFA Review Courses.
- CIA Review Course.
- Accounting for non-Accountant & Manager.
- Government Accounting.

OTHER ACTIVITIES:

- **Member – National Board of Certified Public Accountant** in Jordan & Co-Coordinator of the examination Committee (1994-1996).
- **Coordinator of the examination Committee** for Certified Public Accountant in Jordan (1994-1996).
- **Coordinator of the CPA Review** Courses held at University of Jordan Training Center.
- Preparing *Policies & Procedures Manual* for the Financial department, Human Resources department, Procurement Department & Patients Services Department at Jordan University Hospital.
- Prepare the *Jordan University Hospital Bylaw*(draft).
- Prepare (with others) Jordan University Hospital Organization Chart.
- Prepare the *Job Description* for all administrative Jobs in JUH . Review and revise Job Descriptions for the nursing and other medical departments JUH.
- Prepare the *Financial Bylaw* (draft) for the Higher Education Accreditation Commission
- Prepare the *Work & Procurements Bylaw* for University of Jordan
 - Prepare *Policies & Procedures Manual* for the Financial Affaires Units at University of Jordan.
- Team leader/Business Appraisal of Alia Hotel through TEAM International Amman Office for Jordan Investment Corporation.
- Team Leader/ Business Appraisal of Mulh Al-Safi Co./ through Arab Consultants Office Amman Jordan.
- Team leader/ organizational restructuring of Mulh Al-Safi Co/ through Abo-Gazaleh for Auditing and Consultations/Amman Office./Ministry Committee.
- Team Leader /Analysis of operational and financial performance of Gaze stations in Jordan/Through Team International.
- Team member/ financial & accounting systems Design for Islamic Financing House (financial institution-Jordan) through Abasi Co (auditing and consultation firm) Amman office.
- Team member/ prepare financial system draft for the Higher Education Accreditation Commission.
- Prepare the procedural Manual for the Financial Affairs Unit/University of Jordan.