

السيرة الذاتية

بشير أحمد خميس
أستاذ في المحاسبة
الجامعة الأردنية
كلية الأعمال/ قسم المحاسبة
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المؤهلات الأكاديمية:

بكالوريوس في المحاسبة/ الجامعة الأردنية/1983
ماجستير في المحاسبة/ الجامعة الأردنية/1989
دكتوراة في المحاسبة/ جامعة ليدز-المملكة المتحدة/1997

التدريس:

محاسبة مالية
محاسبة إدارية وتكاليف
نظم معلومات محاسبية

المجالات البحثية:

التحليل المالي
التدقيق
المحاسبة الإدارية
نظم المعلومات المحاسبية

المنشورات البحثية:

- Capital Budgeting Practices in the Jordanian Industrial Corporations (2010), **International Journal of Commerce and Management**, Vol. (20), No. (1).
- The Effect of Qualified Auditors' Opinions on Share Prices: Evidence From Jordan (2008), **Managerial Auditing Journal**, Vol. (23), No. (1).

- General (Personal) Standards on Auditing; Are they Symbolic Standards or they Aim at Achieving Financial Transparency? (2008), **Dirasat**, Vol. (35), No. (2).
- Dimensions of the Market-based and Operating Cash Flow Ratios of Jordan's Industrial Corporations (2007), **Jordan Journal of Business Administration**, Vol. (3), No. (1).
- The Distributional Properties of Financial Ratios of Jordanian Industrial Corporations (2007), **Dirasat**, Vol. (34), No. (1).
- Financial Ratios Patterns of Jordanian Manufacturing Corporations (2005), **Dirasat**, Vol. (32), No. (2).
- Information Transmission among Stock Return Index: Evidence from the Jordanian Stock Market (2009), **International Research Journal of Finance and Economics**, Issue 24.
- The impact of accountant's participation in developing AIS's on the success of those systems and its impact on the financial performance of the firms (2009), **Jordan Journal of Business Administration**, Vol. (5), No. (2).
- The Effect of Anomaly in Monthly Trading in Amman Stock Exchange over the Period 2002/2006 (2009), **Jordan Journal of Business Administration**, Vol. (5), No. (4).
- Predicting Stock Return Direction Using Artificial Neural Network: The Case of Amman Stock Exchange (2012), **Jordan Journal of Business Administration**, Vol. (8), No. (3).
- Effect of the Characteristics of Banks and Insurance Jordanian Corporations on the Performance of IT Governance (2013), **Dirasat**, Vol. (40), No. (2).
- The "Turn of the Month Anomaly" in Amman Stock Exchange: Evidence and Implications (2011), **Journal of Money, Investment and Banking**, Issue (21), (May 2011).
- Activity-Based Costing vs Theory of Constraints: An Empirical Study into Their Effect on the Cost Performance of NBD Initiatives (2014), **International Journal of Economics and Finance**, Vol. (6), No. (12).
- The Impact of Mandatory IFRS Adoption on Conditional Conservatism in Jordan (2016), **Dirasat**, Vol. (43), No. (1).
- The Impact of Corporate Governance Characteristics on Earnings Quality and Earnings Management: Evidence from Jordan (2016), **Jordan Journal of Business Administration**, Vol. (12), No. (1)..
- Audit Report Lag, Audit Tenure and Auditor Industry Specialization; Empirical evidence from Jordan (2016), **Jordan Journal of Business Administration**, Vol. (12), No. (2).
- Corporate Governance Mechanisms and Supplementary Commentary on the Primary Financial Statements (2016), **Dirasat**, Vol. (43), No. (2).
- The Impact of Board of Directors and Audit Committees on Stock Return of Jordanian Financial Companies (2016), **Dirasat**, Vol. (43), No. (2).
- Impact of Compliance with IFRS Disclosure Requirements on ERC (2018), **Academy of Accounting and Financial Studies Journal**, Vol. (22), Issue (5).

- What support is needed prior to the designation as baby-friendly Hospital? (2022), **Clinical Epidemiology and Global Health**, 17, p.101045.
- Macroeconomic Performance and the Budget Deficit in Jordan: A Trigger Point for Change in the Aftermath of COVID-19 (2022), **Journal of Governance and Regulation**, Volume, 11(2).
- Information Technology Governance and Bank Performance: A Situational Approach (2023), **International Journal of Financial Studies**, Volume, 11(1).
- Green Economy and Stock Market Returns: Evidence from European Stock Markets (2023: September). **Journal of Open Innovation: Technology, Market, and Complexity**, p.100146.

الإشراف على رسائل الماجستير:

- The impact of accountant's participation in developing AIS's on the success of those systems and its impact on the financial performance of the firms (2007).
- Enterprise resource planning systems' related risks: from the perspective of financial auditors and information technology audit specialists (2008).
- The impact of the computerization of AIS's on maintaining the audit trail from the viewpoint of auditors and IT personnel (2009).
- The Impact of Enterprise Risk Management on Performance: The Case of Jordanian Industrial Corporations (2010).
- The Impact of Mandatory IFRS Adoption on Conditional Conservatism in Jordan (2014).
- Impact of Corporate Governance Characteristics on Earnings Quality and Stock Return: Evidence from Amman Stock Exchange (2015).
- Audit Report Lag, Audit Tenure and Auditor Industry Specialization; Empirical evidence from Jordan (2015).
- Corporate Governance Mechanisms and Supplementary Commentary on the Primary Financial Statements (2015).
- The Effect of Compliance with IFRS on Value Relevance of Accounting Information: Evidence from Jordan (2015).
- Enterprise Systems Adoption and Corporate Governance Quality: The Mediating Role of Internal Audit (2017).
- The Impact of ownership structure on disclosure quality (2021).
- The Impact of Working Capital Management and Cash Holdings on Performance: Evidence from Amman Stock Exchange (2021).
- The Role of Market Power and Industry Competition on the Relationship Between Corporate Governance and Earnings Management: An Empirical Study of Jordanian Companies listed in Amman Stock Exchange (2022).

الأنشطة الأكاديمية والإدارية:

- Participating in the "First Business Administration Conference, Emerging Issues in the Third Millennium: Opportunities and Challenges

- Facing Arab Business Organizations” (2005), The University of Jordan, Amman-Jordan.
- Participating in the "Business Conference, Pressing Issues for emerging economies in the Modern Business" (2009), The University of Jordan, Amman-Jordan.
 - Participating in the "First International Conference on: Understanding Global Business Environment: Its Economic, Financial, Accounting, Marketing, and IT Dimensions" (2013),The University of Jordan, Amman-Jordan.
 - Participating in the " Second International Business Conference on “Business Dilemma: Green, Ethical and Performance Requirements” (2014), The University of Jordan, Amman-Jordan.
 - Participating in the " The Exchange – Strengthening Financial Management Institution – Strengthening MENA" (2014), The World Bank, Abu Dhabi, UAE.
 - A member of The Journal of Accounting, Auditing and Governance editorial board. Jerash University.
 - Participating in many faculty committees such as library, graduation, and investigation committees.
 - Assistant Dean for Student Affairs 2007/2008.
 - Chairman of the accounting department 2010/2011; 2013/2014

السجل الوظيفي:

- أستاذ في المحاسبة.
- أستاذ مشارك منذ نيسان 2009.
- أستاذ مساعد من 1997 إلى 2009 ، الجامعة الأردنية.
- محاضر في المحاسبة من 1990 إلى 1993 ، الجامعة الأردنية.
- مساعد تدريس وبحث من 1985 إلى 1990 ، الجامعة الأردنية
- محاسب من 1983 إلى 1985 ، القوات المسلحة الأردنية.

المهارات والمعرفة:

- مهارات التعامل مع الآخرين ومهارات البحث الجيد ومهارات الاتصال الجيدة.
- القدرة على العمل بشكل مستقل وفي فرق.
- القدرة على العمل تحت الضغط.
- دقيق ونشط.

الرؤيا الشخصية:

أعتقد اعتقاداً راسخاً أن تكنولوجيا المعلومات تعمل على تغيير الطريقة التي يتم بها أداء المحاسبة والعديد من الأنشطة التجارية الأخرى بشكل كبير ، وبالتالي يجب تغيير مساقات التدريس في إدارة الأعمال بما يتناسب مع هذا التغيير.