

## **CV For Prof. Ayman Zerban**



Prof. Ayman Zerban  
Professor (PhD Accounting and Finance, Essex University, UK)  
Vice Dean Deanship of Graduate Studies  
Accounting Department  
University of Business and Technology (UBT)  
Jeddah, Saudi Arabia  
E-Mail: [ayman@ubt.edu.sa](mailto:ayman@ubt.edu.sa)  
Telephone: +21144440414 Egypt / +966503798154 KSA

### **Educational and Study:**

- PhD Accounting and Finance, Essex University United Kingdom. (2002).
- Title of thesis: ‘Power/Knowledge Relations and Accounting in Egypt: A Foucauldian Perspective’.
- In my PhD program, I followed the same courses of Master of Science in Accounting and Finance (Essex University, UK).
- Master of Business Administration (MBA) from the Arab Academy of Science and Technology (1998).
- Dissertation: ‘The Impact of Changes in New Manufacturing Environment on Accounting Performance Evaluation Measures: Quality Measures’.
- Bachelor of Commerce from Faculty of Commerce, Accounting Major (Alexandria University, Grade Very Good, 1991).

## **Employment History:**

- Vice Dean of Graduate Studies, Deanship of Graduate Studies, University of Business and Technology, Saudi Arabia, September 2018- present.
- Vice Dean of College of Business Administration, University of Business and Technology, Saudi Arabia, December 2022 -January 2024.
- Chairman of the Finance Department (ACCA accredited, EPAS accredited) in College of Business Administration, University of Business and Technology, Saudi Arabia, September 2018-July 2020.
- Professor of Accounting and Finance in College of Business Administration of University of Business and Technology (Saudi Arabia), December 2018.
- Academic advisor for graduate studies College of Business Administration, University of Business and Technology, December 2017 to August 2018.
- Chairman of the Accounting Department (ACCA accredited program) in College of Business Administration, University of Business and Technology, Saudi Arabia, June 2016 to December 2017.
- Associate Professor Accounting and Finance in College of Business Administration of University of Business and Technology (Saudi Arabia), September 2011 to November 2018.
- Director of Research at College of Business Administration, University of Business and Technology, September 2012 to December 2017.
- Member of Research and Consultation Committee at University of Business and Technology, 2013 to 2016.
- Vice- Dean for Education Graduate School of Business Arab Academy for Science and Technology September 2009-August 2011.
- Assistant Dean for Post-Graduate Studies Graduate School of Business Arab Academy for Science and Technology since June 2009-till June 2010.

- Chairman of the Accounting Department in College of Business Administration, Saudi Arabia since September 2004 until January 2006 after that I was a faculty member in the department until May 2009.
- Prince Sultan College for Tourism and Business (Al Faisal University). I am a Part-time faculty member since September 2011.
- Institute of International Transport and Logistics teaching in Master of Science in Logistics (Arab Academy for Science and Technology).
- I worked as a lecturer in all levels of education in a wide variety of accountancy courses from 1993-1998.
- I taught also accounting courses in United Arab Emirates in a joint program between the Arab Academy for Science and Technology and the Institute of Science (1997).

**Papers and Conferences:**

1. Non-Linearity between Gender diversity on Board and the Quality of Financial Reporting? An Emerging context, 7th Equal Opportunities Conference “Digital Innovation and Business Sustainability” which is organized by Ahlia University Bahrain, Brunel University London and the University of Business and Technology KSA, 6<sup>th</sup> - 7<sup>th</sup> February 2024, Scoups.
2. The Influence of Good Corporate Governance and Liquidity on Tax Management (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange from 2015 to 2019), Reviewer, 2024, Journal of Economics, Management and Trade.
3. Corporate Attributes and Environmental Accounting Disclosure of Listed Pharmaceutical Companies in Nigeria, Reviewer, 2024, Asian Journal of Economics, Business and Accounting.

4. Online Learning Services: Assessing Service Quality using the Importance Performance Analysis in the University of Business and Technology, Applied Mathematics & Information Sciences, Vol.17, Issue.2, 2023, Scoups.
5. Assessing the Impact of Macroeconomic Indicators in the Resilience of Jordanian Commercial Banks Amid COVID-19 Pandemic. In: Alareeni, B.A.M., Elgedawy, I. (eds) Artificial Intelligence (AI) and Finance. Studies in Systems, Decision and Control, Vol. 488, 2023, Springer, Cham.
6. The Impact of Applying the International Financial Reporting Standard “IFRS15 - Revenue from Contracts with Customers” on Accounting Conservatism and the Mediating Role of Net Assets: A case Study of Jordan Telecom Company Orange, Studies in Systems, Decision and Control, Vol. 488, Pages 566 – 576, 2023, Scoups.
7. The Expected Effect of Electronic Billing in Increasing the Efficiency of Tax Collection in Jordan: (Case Study Income and Sales Tax Department), Studies in Systems, Decision and Control, Vol. 488, Pages 840 – 849, 2023, Scoups.
8. Safety Management Practices among Saudi Health Care Professionals During Pandemic, Uncertain Supply Chain Management, Vol. 12, Pages 1 – 12, 2023, Scoups.
9. The Impact of Financial Risks on the Value of the (CB) Listed on the Amman Financial Market: The Moderating Role of Disclosure Quality of Accounting Hedging, Studies in Systems, Decision and Control, Vol. 488, Pages 722 – 732, 2023, Scoups.
10. Integration of Blockchain and Invoices Processing in Supply Chain Management, Int. J. of Business Performance and Supply Chain Modelling, Reviewer, 2023, Scoups.
11. Artificial Intelligence in Accounting and Auditing Profession, Digitalisation: Opportunities and Challenges for Business: Volume 1, pp. 594-603, 2022, Springer.
12. Why Audit will Continue to Fail! Academia Letters, Reviewer, 2022.
13. 2008 Financial Crises and Its Relationship with Cryptocurrencies, Academia Letters, Reviewer, 2022.

14. Challenges and Benefits Encountering the Implementation of IFRS in Saudi Arabia: A Road Map, Academy of Accounting and Financial Studies Journal, Vol.25, Issue. 1, 2021, Scoups.
15. Re-Investing in Equity Crowdfunding: The Case of Digital Workers, Journal of Economics Finance and Administrative Science, Reviewer, Emerald Publishing, Scoups, 2021.
16. Structural change in Indonesian Banking and development of Capital Market, Academia Letters, Reviewer, 2021.
17. Economic Diversification in the MENA Region, Paper published as a Policy Brief 9, Task Force 1, Trade, Investment and Growth, by T20 which is the Think Tank for G20, Kingdom of Saudi Arabia 2020, <https://t20saudiarabia.org.sa/en/Events/pages/Investment,-Trade,-and-Growth-in-the-time-of-COVID-19.aspx>, co-author.
18. Enron of Saudi Arabia: Corporate Accounting and Auditing Failure, Paper accepted for presentation at Euro-Asia Forum in Politics, Economics and Business, Open Journal of Accounting, Vol.7, 2018 pp.1-18. ([Google-based Impact Factor: 1.13 Citations](#), [h5-index: 7](#), DOI:[10.4236/ojacct.2018.71001](https://doi.org/10.4236/ojacct.2018.71001)).
19. Corporate Governance and Board of Directors Responsibilities: The Case of Saudi Arabia, Paper Accepted for Presentation at International Journal of Arts and Sciences' (IJAS) international conference (November 2017) held at the British School at Rome (BSR), Italy, International Journal of Business and Management, Canadian Centre of Science and Education, Vol.13, No.1, January 2018, (h5-index: 37).
20. Enhancing Accounting Information Systems to Facilitate Supply Chain Management between Supermarkets/Suppliers: The Case of Saudi Arabia, Paper Accepted for Presentation at 18th EBES Conference – American University of Sharjah (AUS) School of Business Administration, U.A.E (January 2016), Journal of Accounting and Marketing, Vol. 5, 2016, Issue.2, pp.1-7.

21. Chairing a session at International Conference for Technology and Science (May 2016) at Harvard Medical School, Boston, Massachusetts, USA organized by International Journal of Arts & Sciences (IJAS).
22. Corporate Governance in the Banking Sector (Empirical Study on the Effect of Separating Chairman and Chief Executive Officer (CEO) Positions on Financial Performance. Presented at International Conference for Technology and Science (May 2016) at Harvard Medical School, Boston, Massachusetts, USA. Published in Accounting and Finance Research, Vol. 5, No.3, pp.37-43.
23. Enhancing Accountability of E-Government in Saudi Arabia Public Sector Organizations through Balanced Scorecard, International Research Journal of Applied Finance, Vol.VI, 2015, Issue. 11, pp.712-731, Paper Presented at International Conference for Technology and Science (2015) at Harvard Medical School, Boston, Massachusetts, USA.
24. Can Accounting Information System Benefit from Cloud Computing: The Case of Saudi Arabia, International Journal of Current Research, Vol.7, Issue.3, pp.477-483. Paper Accepted for Presentation at International Conference for Business and Economics (April 2015), Paris, France, Organized by International Journal of Arts and Science and accepted at International Conference on Global Business, Economics, Finance and Social Sciences (2014, Thailand), organized by Global Business Research Journals.
25. Assigned as Chair for a session at International Conference for Business and Economics (April 2015), Paris, France, Organized by International Journal of Arts and Science.
26. Risk Management During Time of Financial Turbulence: The Case of Saudi Arabia and Oman, European Journal of Contemporary Economics and Management, May 2015, Vol.2 No.1, pp.64-91, ISSN: 2411-443.

27. Cloud Computing and Business Strategy: Adoption in Business Practices, Presented at 6th Annual American Business Research Conference 9 - 10 June 2014, Sheraton LaGuardia East Hotel, New York, USA, ISBN: 978-1-922069-52-8.
28. The Myopia of Financial Accounting: What the Schizoid FASB Waiting for? Review of Integrative Business and Economic Research, Vol.2, No.1, 2013, pp.250-275.
29. The Myopia of Financial Accounting: The Case of Intellectual Capital, Paper Presented for Society of Interdisciplinary Business Research (School of Business, University of Kuala Lumpur, Malaysia, and February 2013). Conference Theme is "Rethinking Business and Economic Issues from Interdisciplinary Perspectives: Evolutions and New Solutions". The paper is also accepted for presentation at the 9th Eurasia Business and Economics Society Conference January 11-13 (2013), Rome Italy. The conference was held at the Faculty of Economics of Sapienza University Rome, Italy.
30. The Need for Social and Environmental Accounting Standard: Can Islamic Countries have the Lead? Eurasian Journal of Business and Management, Vol. 1, No.2, 2013, pp.33-43. Paper Presented at Annual International Conference on Business and Society in a Global Economy, 19-22 December 2013, Athens, Greece.
31. Islamic Finance and Global Financial Crises: How to Keep Finance on Track? Paper Presented at the 10th International Conference of the Middle East Economic Association (MEEA), held at Universitat Pompeu Fabra of the Barcelona Graduate School of Economics Barcelona, Spain June 23-24, 2011. The paper is published at Topics in Middle Eastern and African Economies Vol. 14, September 2012.
32. Ownership Structure, Board composition, and Dividend policies: Evidence from Saudi Arabia, New Horizons, April 2009.
33. Liberating Management Accounting Research from the Trap of Positivist paradigm: Towards More Interpretative and Critical perspectives, Ain Shamas University, December 2008.

34. Discussant for “Information ‘supply chain’ perspectives on the role of banks in changing corporate environmental policy” by Dr. David Campbell and Richard Slack, Newcastle University, United Kingdom, the paper is presented at Critical Perspectives on Accounting Conference, April 2008, at the City University of New York, USA.
35. Social and Environmental Islamic Accounting: Is it a Parasite or Parenchyma to Accounting knowledge? (Paper accepted for presentation at Critical Perspectives on Accounting Conference, April 2008, at the City University of New York, USA and the 12th World Congress of Accounting Historians, Istanbul, Turkey, July 2008).
36. The Conundrum of Financial Reporting: The Case of Intangible Assets (paper presented on The Future of Accounting and Accounting Profession Conference, Istanbul Commerce University, Turkey, 2007).
37. The same in the Different: Enron and the Egyptian Case (paper presented on the Critical Perspectives on Accounting Conference, April 2005, at the City University of New York, USA).
38. The Role of Management Accounting as a Disciplinary Power (Journal of the Arab Academy for Science and Technology, July 2005).
39. Towards Harmonization of Auditing Standards Around the World (Journal of the Arab Academy for Science and Technology, July 2004).
40. The Need for Environmental Accounting to Sustain Economic Development in Developing Countries (presented on The Second International Conference for Development and the Environment in the Arab World, March 2004, Assiut University, Egypt).
41. Determining the most relevant Financial Ratios with Stock Returns: Empirical Evidence from Egyptian Pharmaceutical Firms (Journal of the Arab Academy for Science and Technology, January 2004).



42. New Perspectives in Studying the Emergence of Cost and Management Accounting in Western Countries (Journal of the Arab Academy for Science and Technology, July 2003).
43. The Enron of Egypt: The Financial Crises of Islamic Investment Companies (Paper presented on the Seventh Annual Conference of Financial reporting Business Communication Research Unit 2003, Cardiff University, United Kingdom).
44. A Sociological Perspective on the Application of Accounting Standards in Egypt (paper presented on Emerging Issues in International Accounting, July 2003, Niagara Falls, Ontario, Canada).
45. Power/Knowledge Relations and Accounting in Egypt: A Foucauldian Perspective (paper presented on the Fourteenth Business History Research Unit Annual conference 2002, Cardiff University, United Kingdom).

**Reviewer for the following Journals:**

**Board Member (Reviewer) in the Review Board of,**

- Journal of Economics Finance and Administrative Science (Emerald Publishing, Scopus Journal).
- International Journal of Business Performance and Supply Chain Modelling (Inderscience Publishing, Scopus Journal).
- Journal of International and Interdisciplinary Business Research (California State University Los Angeles and Fort Hays State University, USA).
- Journal of Economics World.
- Journal of Economics and International Business Management.
- Journal of Economics, Management and Trade.
- International Journal of Academic Research in Management.
- Amity Journal of Finance.
- Eastern Journal of Economics and Finance.

- International Journal of Islamic and Middle Eastern Finance and Management.

**Reviewing the Following Articles:**

- Integration of Blockchain and Invoices Processing in Supply Chain Management.
- Accounting Standards and Earnings Management around the World.
- Fraud Practise and Forensic Accounting: A Case of Saudi Arabia.
- A Triple Helix Model for Talent Infusion and Cultural Transformation in Technology and Knowledge Intensive Industries – Evidence from the Pioneer Park/Entrepreneurial Incubator (PPEI) Movement in China.
- Ownership and Environment Considerations for International Business Opportunities in Bulgaria.
- Performance of Firms with Good Financial Statements.
- Post-Socialist Capital Market: Why not the Feldstein- Horioka Puzzle?
- A Path to Sustainability: How Revenue Diversification Helps Colleges and Universities Survive Tough Economic Conditions.
- Accounting and Taxation Insight the European Union: IFRS and Turkish Income Taxes Reporting System.
- Relationship between Characteristics of Accounting Research in Brazilian Journal.
- Islamic Banks Impaired Financing: Relationship between Sharia Committee Meetings Frequency and Sharia Risks Compliance on Assets Quality.
- Social Accounting Matrix on Based of the Mexican System of National Accounting.
- Integration of Financial and Non-Financial Aspects for Generating and Communicating Value to Stakeholders.
- Purchasing Power Parity: Evidence Energy Exporting Sub Saharan African Countries.
- The Impact of Auditor Quality and Accounting Standard Convergence with IFRS toward Audit Quality in Indonesia with Act No. 5 in 2011 about Public Accountant.

- Taming Wild Ducks: Cultural Impacts of Incubation Integration in a Very Large Technology Corporation.
- Separating Municipalities regarding their Financial Performance. Evidence from Greece.

### **Social Responsibility Service and other Activities:**

- Member for Middle East Economic Association (MEEA).
- Cambridge Islamic Funds Forum, 2024.
- Workshop on SCOPUS TRAINING, organized by SCOPUS (Elsevier), 2023.
- Reviewer for promotion to Associate Professor in accounting Umm Al-Qura University, Makkah, Saudi Arabia, 2023.
- Assurance of Learning Seminar, AACSB, 2023.
- AI in Higher Education Workshop, 2023, Dr Eliana Khoury, Athabasca University.
- Member of Review Committee for Master Programs offered by Prince Mohammed Bin Salman College (MBSC) of Business & Entrepreneurship, 2023.
- Head of three review committee of promotion to full professor rank in College of Business Administration, University of Business and Technology, 2023.
- Invitation to attend live virtual conversation with H.E. Mohamed Al-Jadaan, Minister of Finance, KSA and Michael Bloomberg about “The Role of the G20 in supporting the Global Economy through the COVID-19 Pandemic”, 2020.
- Reviewer for 5 Master of Science Programs in a collaboration between Western Michigan University (Haworth Business School, USA) which is AACSB accredited and University of Business and Technology, 2019.
- Attending workshop organized by Alhamrani Companies Group about “What is Block Chain and Why is it Important in Financial Services? 2019.

- Initiating Bloomberg Lab with Misk Foundation (1 million Dollars Sponsorship to UBT) and supervising Bloomberg Challenge for students 2019.
- Participating in Institute of Management Accounting Annual Meeting, Jeddah 2019.
- Attending 6th Mathematic Conference in Umm Al-Qura University, Mecca, 2019.
- Organize and supervision of two business games by Association of Chartered Certified Accountants, UK (ACCA) 2017 and Institute of Chartered Accountants in England and Wales (ICAEW), 2018.
- Initiating Riyali Club (Sedco Holding) with 20000 SR sponsorship to Finance Club in UBT.
- Participating in Academic committee responsible for designing the curriculum for Master of Administration Program (MBA) at University of Business and Technology (Jeddah, Saudi Arabia). The program was approved by Ministry of Higher Education in Saudi Arabia.
- Selected by the Management of Annual International Conference on Business and Society in a Global Economy, 19-22 December 2013, Athens, Greece, to provide a speech in a Roundtable Discussion for conference participants about “Saudi Arabia Effort to tackle Global Financial Crises”. The chair of the discussion was Dr. George Poulos, Vice President of Research, ATINER & Emeritus Professor, and University of South Africa, South Africa. One of the speakers was Dr. Gregory T. Papanikos, President, ATINER & Honorary Professor of Economics, and University of Sterling, U.K.
- Participating in the organization of Business and Management Forum 2014 which was held at Jeddah Intercontinental Hotel during the period 11th to 13th of March 2014. UBT representative by College of Business Administration participated as academic partner to Namaa Group in the forum. The theme of conference was Comprehensive Management leadership.

- Participating in the organization of Small Families Forum 2014 which was held at Hilton Hotel (Jeddah) during May 2014. UBT representative by College of Business Administration participated as academic partner with Jeddah Chamber of Commerce in presenting different topics related to Small Families Business.
- Coordinating quality activities at Accounting Department in College of Business Administration (UBT) where I held various tasks (2011-2015). I was responsible for collecting and reviewing all quality and accreditation documents required from the faculty members of his/her department; namely, the contents of course files (course specification document, course report document, course syllabus, samples of student exam answers, samples of student class work and evidence of using the MOODLE, TURNITIN, SIMULATION, etc.).
- Participating in a team of researchers to prepare a study to top management of University of Business and Technology (UBT) about “Saudi Arabia after Petroleum Age”. I was responsible to review energy sector financials in Saudi Arabia and provide various recommendations to handle energy problems.
- Effective academic performance appraisal, workshop organized by University of Business and Technology and presented by Emeritus Prof. Derek Godfery (Deputy Vice Chancellor Buckinghamshire New University, UK).
- QS-seminar on rankings, ratings and external strategies, workshop organized by University of Business and Technology and presented by Mr. Ashwin Fernandes (Regional Manager, QS), 2016.
- Organizing the Application of IFRS in Saudi Arabia workshop with the contribution of Deloitte Saudi Arabia presented by Steven Harman (Technical Director, Deloitte, and November 2016).
- EndNote workshop organized by Research and Consultation Center (UBT) in cooperation with KAUST (November 2016).

- Strategic plan workshop for University of Business and Technology (UBT) to revise vision statement 2022.
- Participating in the organization of the Eights Business and Management Forum 2017 which was held at Meridian Hotel during the period 6th to 8th of March 2017. UBT representative by College of Business Administration participated as academic partner to Namaa Group in the forum. The theme of conference was building leaders to contribute to 2030 vision.
- Innovative pedagogy workshop by Prof. Alasdair Blair (Business and Law, De Montfort University, Leicester United Kingdom). The workshop is organised by Higher Education Academy UK and University of Business and Technology (UBT).

**Teaching Experiences:**

Taught courses at College of Management and Technology (Arab Academy for Science and Technology, Egypt), University of Business and Technology, College of Business Administration (Saudi Arabia), United Arab Emeritus (In English).

Principles of Accounting
Intermediate Accounting
Financial Accounting and Analysis (MBA)
Company Accounting
Cost Accounting
Investment
Corporate Finance and Firm Valuation (DBA Program)
Management Accounting (undergraduates/MBA)
Auditing
Financial Management (undergraduates/MBA)
Financial Statement Analysis

### **Training Programmes as a Trainer:**

- Training accounting courses at the Centre for Consultant and Administration Development in collaboration between College of Business Administration and General Institution for Technical Education and Professional Training in Saudi Arabia.
- Training accounting courses at the Centre for Consultant and Administration Development in collaboration between College of Business Administration and National Commercial Bank (Ahly) in Saudi Arabia.
- Training accounting courses at the Centre for self-development in collaboration with Sadat Academy in Saudi Arabia.
- Training accounting courses for employees of the accounting department of the Saudi Electricity Company in Saudi Arabia.
- Training accounting courses for entrepreneur in co-operation with Dallah Albarakah in Saudi Arabia.
- Training accounting department students for ACCA University Challenge (Association of Chartered Certified Accountants, UK) Held on Tuesday, 28<sup>th</sup> February 2017 at University of Business and Technology (UBT, Jeddah). College of Business Administration students scored the highest across the Kingdom of Saudi Arabia.

### **Awards and Certificates:**

- Fintech- How Financial Technology is Transforming Corporate and FIs (Institute of Management Accounting (IMA).
- Dr Abdullah Dahlan First Research Award from University of Business and Technology 2014.
- Certificate of International Financial Reporting Standards (IFRS) by Association of Chartered Certified Accountants, UK (ACCA).

- Certificate of Merit for outstanding research and presentation at International Conference for Technology and Science (2015) held at Harvard Medical School, Boston, Massachusetts, USA.
- Researcher of the month at University of Business and Technology (UBT) March 2016.
- Dr Abdullah Dahlan First Research Award from University of Business and Technology (UBT) 2016 (Co-Author: Dr Salah Abu Nar).
- Certificate of Merit for outstanding research and presentation at International Conference for Technology and Science (2016) held at Harvard Medical School, Boston, Massachusetts, USA.
- Distinguished Scientist Award in the discipline of Accounting and Finance (Venus International Foundation 2016, India).

#### **Supervising Doctoral Proposals:**

- The Investment Decision of the Individual Egyptian Investors from the Behavioural Finance Perspective (student: Omneya Darwish).
- The Impact of Investors' Heuristics on the Egyptian Stock Market Anomalies; Over and Under Reaction: Application of the Pseudo Model (Student: Dina Nassib).

#### **PhD/MBA Thesis Supervision and Examiner:**

- Re-Investing Motivations and Playbour in Equity Crowdfunding, Universitat Autònoma de Barcelona, Spain. (Student: Rayan Mekki).
- Saudi Arabia Economy and Human Capital, Collaboration between National University of Ireland in Galway (NUIG) and University of Business and Technology, master's in international financial management, (Student: Latifa Momenah).
- The Effect of Changing the Exchange Rate Regime of the Saudi Riyal: The Saudi Riyal from Fixed to Floating Regime (Student: Dima Zbyany).
- The Impact of Financial Performance on Stock Prices in the Egyptian Stock Market (Student: Samy Lotfy Abd-Azim).



- Corporate Governance in Banks and the Efficiency of the Egyptian Stock Market (Student: Sbah Mohamed Hussien Hegazy).
- A Comparative Study on the Impact of Global Financial Crisis on Demand for Crude Oil in Developed and Developing Countries (Student: Waleed Refaat Gwaily).
- An Analytical Study of News Impact on Conditional Volatility of EGX 30 (Student: Samar Hossam EL-Din Gad).
- The Role of Globalization in Transferring the Recent Financial Crises to the World's Largest Ten Economies (Examiner for Student: Ehab Mohamed Abdel Latif Khowessah).
- Islamic Finance Perspective as a Solution to Global Financial Crises: A comparative study between Islamic and Commercial Banks (Student: Yasser Al-Said Shehata).
- The Impact of Information on Stock Prices: The Case of Egyptian Food Industry (Student: Mohammed Ragab El-Mozly).
- Factors Affecting Dividends Policy in Corporations Listed in the Egyptian Stock Market (Student: Mohammed Abd-Almaksoud Abd Monsaaf).
- The Application of Activity Based Costing in Construction Industry: Applied Study on Alexandria Construction Company (Student: Mohamed Beyomy Mohamed).
- The Impact of Global Financial Crises on Indirect Foreign Investment in Egypt (Student: Mona Ahmed).

**Co-Operative Training Program Supervision and Examiner:**

**I was a supervisor for more than 400 CO-OP projects sample of titles are:**

- Accounting system at National Commercial Bank (Ahly) Saudi Arabia (Student: Wed Hussein Mouashi).
- Accounting and Auditing in Ernst & Young (Student: Sarah Mohammed Alzeer).
- Accounting at Alsaad General Contracting Company (Student: Ashraf Alnazawi).

- Analyzing the Financial Statements of Saudi Telecommunication Company (STC) (Student: Nedhal Saleh Ayeshe).
- Auditing at Deloitte (Student: Rawan Bakarman).
- Ernst & Yong Auditing Process (Student: Fahd Mirza).
- Auditing the Payroll at Deloitte (Student: Meshri Saud Saleh Alyousif).
- Investment Management at National Commercial Bank (Ahly) Saudi Arabia (Student: Maan Fouad Abumansour).