# **CURRICULUM VITAE**

# Full name: Malik Muneer Mahmoud Abu Afifa

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# 1. Personal Data

Date of Birth:	25/10/1988
Nationality:	Jordanian

# 2. Education

- Ph.D. (Accounting Management Accounting and Control) 2018, University of Science, Malaysia (USM) - World University Ranking / Q.S (2024): 137 -, School of Management / Department of Accounting, Gelugor, Pulau Pinang, Malaysia
- M.Sc. (Accounting Excellent 89.6/100) 2012, Applied Sciences Private University, Al Arab St 21, Amman, Jordan
- B.Sc. (Accounting Excellent 3.76/4.00) 2010, Al-Balqa' Applied University Amman College for Financial and Managerial Science, Jabal Al-Hussein, Amman, Jordan

# 3. Ph.D. Dissertation

**Dissertation Title:** *"Responsibility Accounting, Target Costing and Business Performance: The Role of Risk Management as Mediator"* 

# 4. Employment

## Academic Positions





- Vice Dean, Deanship of Graduate Studies at Al- Zaytoonah University of Jordan, Amman/Jordan, September 20, 2023 present
- Associate Professor of Accounting, Faculty of Business, Al-Zaytoonah University of Jordan, Amman/Jordan, October 19, 2023 – present
- Assistant Professor of Accounting, Faculty of Business, Al-Zaytoonah University of Jordan, Amman/Jordan, September 22, 2019 – October 18, 2023

#### None-Academic Positions

- Head of Technical Office (oversee the responsibilities of compliance department and other tasks), Egyptian Arab Land Bank Jordan, Amman/Jordan, 17 April, 2017 31 October, 2018
- Head of Market Studies, Bank of Jordan Jordan, Amman/Jordan, 31 October, 2016 – 16 April, 2017
- Team leader Anti-Money Laundering Officer (AML) / Compliance Department, Housing Bank for Trade and Finance – Jordan, Amman/Jordan, 20 April, 2010 – 30 October, 2016.

## 5. <u>Research Interests</u>

Management Accounting, Control, Cost Accounting, Financial Reporting, International Accounting Standards, Digital Accounting, Banking and Risk Management

## 6. <u>Membership in Scientific Societies and Associations</u>

- Editorial Team in International Journal of Financial, Accounting, and Management
- Reviewer in many scientific journals, such as the Journal of Financial Reporting and Accounting, International Journal of Emerging Markets, International Journal of Ethics and Systems, Corporate Governance: The International Journal of Business in Society, Economic Research-Ekonomska Istrazivanja, FIIB Business Review, Society and Business

Review, International Journal of Financial, Accounting, and Management, etc.

# **Conference Organization**

- 1. Member of a Conference Committee at the 17th edition of the SICB on 25 27 October 2021, Al-Zaytoonah University of Jordan, Amman Jordan.
- 2. Member of the Scientific Committee at the 1st Universitas Bangka Belitung Business and Economics Conference (1st UBBBEC) on 22-23 September 2021, Universitas Bangka Belitung, Indonesia.

# 7. <u>Teaching Experience</u>

# Undergraduate Courses at Al-Zaytoonah University of Jordan

- Principles of Accounting (2) English
- Intermediate Accounting (1) English
- Introduction to Cost Accounting English & Arabic
- Managerial Accounting English & Arabic
- International Accounting Standards English
- Accounting Theory English
- Advanced Cost Accounting English & Arabic

## Postgraduate Courses at Al-Zaytoonah University of Jordan

- Advanced Managerial Accounting English
- International Financial Reporting Standards / IFRS English

## Research Supervision at Al-Zaytoonah University of Jordan

- 1. <u>Fatima Mohammad Taqatqah</u>; Her master's thesis title was "The Effect of Earnings Management Practices in the Relationship between Audit Quality and Company Value: Empirical Evidences from Jordanian Public Shareholding Service Companies", 08/2021.
- 2. <u>Aseel Shaher Abdel Hafeez Al-Shoura</u>; Her master's thesis title was "The Effect of Earnings Management Practices in the Relationship between Board Characteristics and Dividend Payout: Evidence from Jordanian Public Shareholding Service Companies", 12/2021.
- 3. <u>Maen Fares Ahmed Al-Zaghilat</u>: His master's thesis title was "The Effect of Corporate Social Responsibility Disclosure in the Relationship between Board of Directors Characteristics and Cost of Equity Capital", 06/2022.
- 4. <u>Rahaf Hussein Khalil Abu Al-Nadi</u>; Her master's thesis title was "The Impact of Audit Quality on the Integrated Reporting Quality of

Jordanian Services Companies: The Mediating Role of Earnings Management Practices", 06/2023 – until now.

# 8. <u>Membership of Committees</u>

# • University

- *Member of the examination committee Accounting Department* (2019 present)
- Member of the study plans and learning resources committee Accounting Department (2019 present)
- *Member of the computing and e-learning committee (2019 present)*
- One of the heads of quality assurance standards (2020 present)
- Member of the AACSB Business Accreditation Standards committee (2021 present)
- *Representative of Accounting Department in faculty council (2020* - 2023)
- Member of strategic planning committee Faculty of Business (2022 present)
- Member of career guidance committee Faculty of Business (2022 - 2023)

## 9. Professional and Scientific Meetings

# • Masters Theses Examiner: Internal Examiner

- [1] <u>Randa Bilal Rabah Abdeen</u>; Her master's thesis title was "The Ability of Accounting Earnings Components to Better Predict Operating Cash Flows in Jordanian Public Shareholding Industrial Companies", 26 August 2020, Al-Zaytoonah University of Jordan.
- [2] <u>Haneen Abu Eid</u>; Her master's thesis title was "Evaluation of profitability by using the relationship between liquidity and efficiency of investing funds in the Jordanian commercial banks listed on the Amman Stock Exchange", 2 January 2023, Al-Zaytoonah University of Jordan.

## **External Examiner**

[1] <u>Leen Albarghouthi</u>; Her master's thesis title was "Determinants of Account Receivables and Account Payables: The Case of Listed Jordanian Nonfinancial Firms", 4 April 2021, The University of Jordan.



- [2] <u>Mohammad Mashhour Shurrab</u>; His master's thesis title was "The Determinants of Bank Net Interest Margin: The Case of Jordan", 20 May 2021, The University of Jordan.
- [3] <u>Malak Amjad Al-Shawawra</u>; Her master's thesis title was "Factors Affecting the Determination of Audit Fees (Evidence from Jordan)", 26 August 2021, Mutah University.
- [4] <u>Ahmed Akram Al-Majal</u>; His master's thesis title was "The Impact of External Audit Quality on the Financial Performance of Companies Listed on the Amman Stock Exchange", 8 June 2022, Mutah University.
- [5] <u>Eshraq Faheem Al-Saraireh</u>; Her master's thesis title was "Extensible Business Reporting Language (XBRL) Applicability and Influencing Factors from a Perspective of the Employees of the Income and Sales Tax Department in Jordan", 9 June 2022, Mutah University.
- [6] <u>Muhammad Ahmed Khaled Al-Zoubi</u>; His master's thesis title was "The impact of corporate governance on the financial performance of insurance companies in Jordan", 19 January 2023, Mutah University.
- [7] <u>Yousra "Muhammad Ali" Al-Jarajra</u>; Her master's thesis title was "The role of the blended learning environment in improving learning outcomes for accounting students in Jordanian universities", 22 January 2023, Mutah University.
- [8] <u>Aseel Yahya Al-Maaita</u>: Her master's thesis title was "The Impact of Operational Risk Management on Supporting the Competitive Advantages: An applied Study on Commercial Banks Operating in Jordan", 16 March 2023, Mutah University.
- [9] <u>Lara Mosleh Al-Maaita</u>: Her master's thesis title was "Integration between internal and external auditing and its impact on the quality of financial reports from the point of view of internal auditors in Jordanian companies listed on the Amman Stock Exchange", 16 March 2023, Mutah University.
- Conferences:
- The Fourth Scientific Conference, "Creativity and Excellence in Business Organizations", Applied Sciences Private University, Amman / Jordan, (30/4 - 1/5/2012).

- 9th International Scientific Conference, "Arab Economic Situation and Options for the Future", Faculty of Economics and Administrative Sciences, Zarqa' University, Al-Zarqa / Jordan, (24 25 / 04 / 2013).
- Second Regional Conference International Conference Faculty of Law, "Corporate Social Responsibility", The Johns Hopkins University & Jerash University, Pera Palace Hotel, Istanbul / Turkey, (29 – 30/05 / 2014).
- Scientific Conference, "Reality of the Careers of Faculty of Economics and Administrative Sciences between the Challenges and Future Ambition", Applied Sciences Private University, Amman / Jordan, (7-8/12/2014).
- The Fifth International Conference for the Faculty of Economics & Administrative Sciences, Applied Sciences Private University, Amman / Jordan, (22-24/04/2015).
- The 15<sup>th</sup> Scientific Annual International Conference for Business, "Sustainability and Competitiveness in Business", Al-Zaytoonah University of Jordan, Amman / Jordan (18 – 20/04/2016).
- Business Entrepreneurship and sustainable development in light of Corona pandemic: Reality and aspirations, Jadara University, Irbid / Jordan (13-14/10/2021).
- SICB 2021; the 17th edition of the SICB on 25 27 October 2021, Al-Zaytoonah University of Jordan, Amman – Jordan.
- SICB 2023; the 18th edition of the SICB on 22 24 May 2023, Al-Zaytoonah University of Jordan, Amman Jordan.

# 10. Publications

# **Published papers in refereed journals:**

Nguyen, N., **Abu Afifa, M.,** Bui, D.V.; "Blockchain Technology and Sustainable Performance: Moderated-Mediating Model with Management Accounting System and Digital Transformation", Environment, Development and Sustainability [Springer: Web of Science – SCIE/ IF: 4.9; SCOPUS-Q1], Online published, 2023.

**Abu Afifa, M.,** Saleh, I., Al-Zaghilat, M., Thuneibat, N., Nguyen, N.; "*Does CSR disclosure mediate the board characteristics-cost of equity capital nexus? Evidence from Jordanian services companies*", Journal of Financial Reporting and Accounting [Emerald Group Publishing: ESCI; SCOPUS – Q1; ABDC - C], Online published, 2023.

**Abu Afifa, M.,** Saleh, I., Van, H.V.; "Accounting Information Quality in the Digital *Era - a Perspective from ERP System Adoption*", Global Knowledge, Memory and Communication [Emerald Group Publishing: ABDC –B; ESCI; SCOPUS – Q2], Online published, 2023. Tran, T.T.H., **Abu Afifa, M.,** Nguyen, N.; "Does the capital structure affect the discretionary and nondiscretionary firm performance? Evidence from Vietnam", Global Business Review [SAGE: ABDC- C; SCOPUS – Q2], Online published, 2023.

**Abu Afifa, M.**, Saadeh, M.; "*Does information asymmetry mediate the relationship between voluntary disclosure and cost of capital? Evidence from a developing economy*", Journal of Financial Reporting and Accounting [Emerald Group Publishing: ESCI; SCOPUS – Q1; ABDC - C], Online published, 2023.

Marei, Y., Almasarwah, A., Al Bahloul, M., **Abu Afifa, M.**; "*Cryptocurrencies in Accounting School?*", Higher Education, Skills and Work-Based Learning [Emerald Group Publishing: ABDC –C; ESCI; SCOPUS – Q2], Online published, 2023.

**Abu Afifa, M.,** Nguyen, N.; "Impact of Risk-taking Tendency and Transformational Leadership Style on the Use of Management Accounting System Information: A direct-mediation model", Baltic Journal of Management [Emerald Group Publishing: Web of Science -SSCI/ IF: 2.753; SCOPUS], Vol. 18 No. 3, pp. 366-385, 2023.

**Abu Afifa, M**., Saleh, I., Taqatqah, F.M.; "*Mediating Influence of Earnings Management in the Relationship between Audit Quality and Company Value: New Evidence from Jordanian Market*", Accounting Research Journal [Emerald Group Publishing: ESCI; SCOPUS – Q2], Vol. 36 No. 2/3, pp. 148-165, 2023.

Abu Afifa, M., Saleh, I.; "*Does Audit Quality Affect Companies' Performance? Evidence from an Emerging Market*", Ekonomski Pregled [Hrvatsko Drustvo Ekonomista: SCOPUS – Q3], Vol. 74 No. 2, pp. 208-232, 2023.

Saleh, I., Abu Afifa, M., Al-Hawatmah, Z., Ola, B.; "Earnings Management, Earnings Quality, Board Gender Diversity and Cost of Equity Capital: Evidence from an Emerging Market", Global Business Review [SAGE: ABDC- C; SCOPUS – Q2], Online published, 2022.

Saleh, I., Abu Afifa, M., Alkhawaja, A.; "Internal Corporate Governance Characteristics and Earnings Manipulation Practices in MENA Countries", Economic Research-Ekonomska Istraživanja [Taylor and Francis Ltd.: Web of Science –SSCI / IF: 3.080; SCOPUS –Q1], Vol. 36 No. 2, p. 2134902, 2023.

**Abu Afifa, M.,** Nguyen, N.; "*Nexus among Big Data Analytics, Environmental Process Integration, and Environmental Performance: Moderating Role of Digital Learning Orientation and Environmental Strategy*", VINE Journal of Information and Knowledge Management Systems [Emerald Group Publishing: ABDC- B; SCOPUS – Q1], Online published, 2022.

Saleh, I., Marei, Y., Ayoush, M., **Abu Afifa, M.**; "*Big Data Analytics and Financial Reporting Quality: Qualitative Evidence from Canada*", Journal of Financial Reporting and Accounting [Emerald Group Publishing: ESCI; SCOPUS-Q1; ABDC - C], Vol. 21 No. 1, pp. 83-104, 2023.

**Abu Afifa, M.**, Saleh, I., Al-Shoura, A., Van, H.V.; "*Nexus among Board Characteristics, Earnings Management and Dividend Payout: Evidence from an Emerging Market*", International Journal of Emerging Markets [Emerald Group Publishing: Web of Science –SSCI / IF: 3.422; SCOPUS], Online published, 2022.

**Abu Afifa, M.,** Van, H.V., Le Hoang Van, T.; "*Blockchain adoption in accounting by an extended UTAUT model: Empirical evidence from an emerging economy*", Journal of Financial Reporting and Accounting [Emerald Group Publishing: ESCI; SCOPUS-Q1; ABDC - C], Vol. 21 No. 1, pp. 5-44, 2023.

Abdallah, A., **Abu Afifa, M.,** Saleh, I., Alsufy, F.; "*Determinants of Market Stock Price: New Evidence from an Emerging Market*", Information Sciences Letters [Natural Sciences Publishing: SCOPUS – Q2], Vol. 11 No. 2, pp. 549-558, 2022.

**Abu Afifa, M.**, Saleh, I.; "*Management accounting systems effectiveness, perceived environmental uncertainty and companies' performance: the case of Jordanian companies*", International Journal of Organizational Analysis [Emerald Group Publishing: ABDC –B; ESCI; SCOPUS – Q2], Vol. 30 No. 2, pp.259-288, 2022.

**Abu Afifa, M**., Saleh, I., Haniah, F.; "*Does earnings management mediate the relationship between audit quality and company performance? Evidence from Jordan*", Journal of Financial Reporting and Accounting [Emerald Group Publishing: ESCI; SCOPUS – Q1; ABDC - C], Vol. 21 No. 3, pp. 747-774, 2023.

**Abu Afifa, M.**, Saleh, I.; "*Management Accounting Systems Effectiveness, Perceived Environmental Uncertainty and Enterprise Risk Management: Evidence from Jordan*", Journal of Accounting & Organizational Change [Emerald Group Publishing: ABDC –B; ESCI; SCOPUS – Q1], Vol. 17 No. 5, pp. 704-727, 2021.

**Abu Afifa, M.**, Saleh, I., Haniah, F.; "Direct and Mediated Associations among Ownership Structure, Cash Holdings and Firm Value: The Case of Jordanian Insurance Firms", Vision: The Journal of Business Perspective [SAGE: ABDC –C; ESCI; SCOPUS – Q3], Vol. 25 No. 4, pp. 1-12, 2021.

Almasarwah, A. K., Sarea, A. M., **Abu Afifa, M.**, Marei, Y.; "*Earnings manipulation and firm performance: evidence from Jordan*", International Journal of Critical Accounting [Inderscience Publishers: ABDC –C; EconLit], Vol. 12 No. 3, pp. 359-278, 2021.

**Abu Afifa, M.**; "Impact of Governance and Information Management as well as the Associated Technology According to COBIT Framework on the Primary Characteristics of Accounting Information in Jordanian Commercial Banks", Jordan Journal of Business Administration [The University of Jordan: SCOPUS – Q4; Ulrich's], Vol. 17 No. 3, pp. 374-394, 2021.

Abu-Mater, W., **Abu Afifa, M**., Alghazzawi, M.M.A; "*The Impact of COVID-19 Pandemic on Small and Medium Enterprises in Jordan*", Journal of Accounting, Finance & Management Strategy [EconLit; EBSCO], Vol. 16 No. 1, pp. 129-149, 2021.

Saleh, I., **Abu Afifa, M**.; "*The effect of credit risk, liquidity risk and bank capital on bank profitability: Evidence from an emerging market*", Cogent Economics & Finance [Taylor and Francis Ltd.: SCOPUS – Q2], Vol. 8 No. 1, pp. 1-13, 2020.

Saleh, I., Abu Afifa, M., Haniah, F.; "Financial factors affecting earnings management and earnings quality: New evidence from an emerging market", ACRN Journal of Finance and Risk Perspectives [ACRN Oxford Ltd.: SCOPUS – Q4; EBSCO], Vol. 9 No. 1, pp. 198-216, 2020.

Alqirem, R., **Abu Afifa, M.**, Saleh, I., Haniah, F.; "*Ownership Structure, Earnings Manipulation, and Organizational Performance: The Case of Jordanian Insurance Organizations*", Journal of Asian Finance, Economics and Business [Korea Distribution Science Association (KODISA): ESCI; SCOPUS – Q2], Vol. 7 No. 12, pp. 293–308, 2020.

Saleh, I., **Abu Afifa, M.**, Alsufy, F.; "*Does Earnings Quality Affect Companies*' *Performance? New Evidence from the Jordanian Market*", Journal of Asian Finance, Economics and Business [Korea Distribution Science Association (KODISA): ESCI; SCOPUS – Q2], Vol. 7 No. 11, pp. 33-43, 2020.

**Abu Afifa, M.**, Alsufy, F., Abdallah, A.; "*Direct and Mediated Associations among Audit Quality, Earnings Quality, and Share Price: The Case of Jordan*", International Journal of Economics & Business Administration (IJEBA) [International Strategic Management Association: SCOPUS – Q2], Vol. 8 No. 3, pp. 500-516, 2020.

Alsufy, F., **Abu Afifa, M.**, Zakaria, M.; "Mediating Effects of Liquidity in the Relationship between Earnings Quality and Market Value of the Share Price: Evidence from Jordan", Review of Applied Socio-Economic Research [Pro Global Science Association: SCOPUS –Q4], Vol. 19 No. 1, pp. 17-32, 2020.

Abu-Mater, W., Alsufi, F., Abu Afifa, M.; "The Effect of Coronavirus (Covid-19) on the Jordanian Economy: A Comprehensive Analysis of the Economy and How to

*Return Growth Rapidly*", Journal of Accounting, Finance & Management Strategy [EconLit; EBSCO], Vol. 15 No. 2, pp. 1-30, 2020.

Atieh, A., **Abu Afifa, M.**, Al-Manaseer, S.; "Using capital budgeting techniques in rationalizing capital expenditure decisions in Jordanian industrial public shareholding companies", Economics and Management [SWU Neofit Rilski, Blagoevgrad: EconLit; EBSCO], Vol. 17 No. 2, pp. 40-60, 2020.

# Published papers in refereed books (*Book chapters*):

**Abu Afifa, M.**, Saleh, I., Van, H.V., Alkhawaja, A., Bader, A., Al-Hroot, Y.; "*Digital CSR and Corporate Sustainability Moderated by Perceived Technological Environmental Uncertainty: Empirical Evidence*", (Book chapter) *In*: Yaseen, S.G. (eds) Cutting-Edge Business Technologies in the Big Data Era. Studies in Big Data [Springer: SCOPUS – Q2], Vol. 135, pp. 94-106. Springer, Cham, 2023.

Ngoc, H.P.T., **Abu Afifa, M.**; "*The Bitcoin Market and Post Covid-19: Empirical Evidence from Asian Countries*", (Book chapter) *In*: Yaseen, S.G. (eds) Cutting-Edge Business Technologies in the Big Data Era. Studies in Big Data [Springer: SCOPUS – Q2], Vol. 136, pp. 117-126. Springer, Cham, 2023.

Saleh, I., **Abu Afifa, M.**, Alkhawaja, A., Marei, Y.; "*Big data analytics and sustainability accounting and reporting: Evidence from Canada*", (Book chapter) *In*: Yaseen, S.G. (eds) Cutting-Edge Business Technologies in the Big Data Era. Studies in Big Data [Springer: SCOPUS – Q2], - Vol. 135, pp. 313-321. Springer, Cham, 2023.

Marei, Y., **Abu Afifa, M**., Adel, A., Ayoush, M., Amoush, A.; "*Big Data and Big Data Analytics in Audit Brainstorming Sessions: A Canadian Qualitative Research*", (Book chapter) *In*: Yaseen, S.G. (eds) Digital Economy, Business Analytics, and Big Data Analytics Applications. Studies in Computational Intelligence [Springer: SCOPUS – Q4], Vol. 1010, pp. 657-671. Springer, Cham, 2022.

**Abu Afifa, M.,** Marei, Y., Saleh, I., Othman, O.H.; "*Big Data Analytics and Audit Quality: Evidence from Canada*", (Book chapter) *In*: Yaseen, S.G. (eds) Digital Economy, Business Analytics, and Big Data Analytics Applications. Studies in Computational Intelligence [Springer: SCOPUS – Q4], Vol. 1010, pp. 269-283. Springer, Cham, 2022.

**Abu Afifa, M.,** Van, H.V., Le Hoang Van, T.; "*Factors Affecting the Intention to Use Cloud Accounting in SMEs: Evidence from Vietnam*", (Book chapter) *In*: Yaseen, S.G. (eds) Digital Economy, Business Analytics, and Big Data Analytics Applications. Studies in Computational Intelligence [Springer: SCOPUS – Q4], Vol. 1010, pp. 585-599. Springer, Cham, 2022.

#### **Forthcoming papers:**

Nguyen, N., Van, D.B., Tran, H.T.T., **Abu Afifa, M.**; "*Influence of IFRS Adoption on Firm Performance through Earnings Management: Evidence in ASEAN region*", International Journal of Business Information Systems [Inderscience Publishers: SCOPUS-Q2], in press, 2023.

Nguyen, N., **Abu Afifa, M.**; "*The impact of vaccine confidence index on environmental performance and digital transformation: Evidence from Southeast Asian countries during the COVID-19 pandemic period*", International Journal of Business Excellence [Inderscience Publishers: SCOPUS – Q3], in press, 2023.

Van, H.V., **Abu Afifa, M.**; "Environmental Commitment for Green Finance and Sustainable Performance in Commercial Banks of ASEAN Countries - whether Stakeholder Pressure has a Moderating Role", International Journal of Sustainable Economy [Inderscience Publishers ABDC-C; SCOPUS-Q3], in press, 2022.

Saleh, I., **Abu Afifa, M.**, Ayoush, M., Alsufy, F., Abosabha, S., Khoshnaw, N. "*The Effect of Firm- specific Characteristics on Cash Holdings and Dividends Payout: Evidence from Simultaneous Modelling*", International Journal of Business Information Systems [Inderscience Publishers: SCOPUS-Q2], in press, 2022.

**Abu Afifa, M.,** Nguyen, N.; "*Transformational Leadership Style and Non-financial Performance in a Moderated Mediation model: Evidence from Southeast Asian Countries*", European Journal of International Management (EJIM) [Inderscience Publishers: Web of Science –SSCI / IF: 2.294; SCOPUS], in press, 2022.

**Abu Afifa, M.,** Nguyen, N.; *"Micro Factors Affecting the Application of International Financial Reporting Standard No.6: Evidence from Vietnamese Enterprises*", International Journal of Business Information Systems [Inderscience Publishers: SCOPUS-Q2], in press, 2022.

**Abu Afifa, M.,** Nguyen, N., Van, H.V.; "*Consequences of Covid-19 on Vietnamese Extractive Industry: Empirical Evidence*", International Journal of Business Excellence [Inderscience Publishers: SCOPUS – Q3], in press, 2022.

**Abu Afifa, M.,** Van, H.V., Le Hoang Van, T.; "*Management Accounting System and Managerial Performance in an Emerging Market: A Mediation-Moderation Model*", International Journal of Productivity and Quality Management [Inderscience Publishers: SCOPUS – Q2], in press, 2022.

Van, H.V., **Abu Afifa, M.,** Le Hoang Van, T.; "*Factors determining the intention to use artificial intelligence in accounting in SMEs: Evidence from Vietnam*", International Journal of Business Innovation and Research [Inderscience Publishers: SCOPUS – Q3], in press, 2022.

**Abu Afifa, M.,** Van, H.V., Le Hoang Van, T.; "Digitalization, Servitization and Financial Performance: Evidence from Small and Medium–sized Enterprises in Vietnam", International Journal of Business Excellence [Inderscience Publishers: SCOPUS – Q3], in press, 2021.

**Abu Afifa, M.,** Van, H.V., Le Hoang Van, T.; "*Digitalization in accounting according to accountants' perception: An extended TAM model*", International Journal of Business Innovation and Research, [Inderscience Publishers: SCOPUS – Q3], in press, 2021.

#### **Papers under review:**

Saleh, I., Abu Afifa, M., Alkhawaja, A.; "Environmental, Social, and Governance (ESG) Disclosure, Earnings Management and Cash Holdings: Evidence from a European Context", [Web of Science -SSCI; SCOPUS]

**Abu Afifa, M.,** Nguyen, N.; "Corporate Performance Modeling through Disclosure Quality at the Level of Developing Countries in Southeast Asia", [Web of Science - SSCI; SCOPUS]

**Abu Afifa, M.,** Nguyen, N.; "Nexus among Blockchain Technology, Digital Transformation, and Digital Accounting Practices: Moderating Role of Information Technology Governance", [Web of Science -SSCI; SCOPUS]

Abu Afifa, M., Nguyen, T.H., Le, M.T.T., Nguyen, L.T.L., Tran, T.T.H.; "Accounting Going Digital: A Vietnamese Experimental Study on Artificial Intelligence in Accounting", [Web of Science -SSCI; SCOPUS]

Van, H.V., Abu Afifa, M., Saleh, I.; "Accounting Information Systems and Organisational Performance in the Cloud Computing Era", [Web of Science -SSCI; SCOPUS]

Abu Afifa, M., Nguyen, N.; "An investigation of antecedents and outcomes of accounting information quality: Evidence from SMEs", [Web of Science -SSCI; SCOPUS]

**Abu Afifa, M.,** Nguyen, N.; "*Nexus among Block-chain Technology, Digital Accounting Practices, Transformational Leadership and Sustainable Performance: Moderated-Mediating Model*", [Web of Science -SSCI; SCOPUS]

Nguyen, T.H., Van, H.V., **Abu Afifa, M.,** Nguyen, N.; "Environmental corporate social responsibility and environmental performance: The role of green human resource management and green transformational leadership", [Web of Science -SSCI; SCOPUS]

Al-Hroot, Y.A., **Abu Afifa, M.**; "A Multilayer Perceptron Neural Network Model to Predict Business Failure in Emerging Economies: Evidence from Jordan", [Web of Science -SSCI; SCOPUS]

Abdallah, A., Zayed, L., **Abu Afifa, M.,** Othman, O.H.; "Blockchain Technology and the Quality of the Accounting Profession in a Developing Market: Evidence from Mixed Analysis Methods", [Web of Science -SSCI; SCOPUS]

**Abu Afifa, M.,** Nguyen, N.; "Management accounting practices going sustainable: The move toward sustainable risk management in developing economies firms", [Web of Science -SSCI; SCOPUS]

# 11. <u>Certifications, Training Courses and Workshops</u>

# **Professional Certifications:**

- Training of Trainers (TOT), Global Academy of Finance & Management GAFM, Colorado Springs USA, (4/2018).
- Chartered International Professional Trainer (CIPT), Global Academy of Finance & Management – GAFM, Colorado Springs – USA, (10/2017).
- Foundational Financial Accounting Certificate (FFAC), IMA / Institute of Management Accountants, Montvale, New Jersey USA, (06/2017)
- Certified Compliance Specialist (CCOS), Interfima Organization, Luxembourg, (06/2017)
- Certified Anti-Corruption Manager (CACM), The American Anti-Corruption Institute (AACI), Tempe – USA, (09/2015)
- Certified Anti Money Laundering Specialist (CAMS), Association of Certified Anti-Money Laundering Specialists, Miami USA, (01/2013)

# **Training Courses:**

- Developing of Leadership and Innovation Skills, Al-Zaytoonah University of Jordan, Amman / Jordan, 3-5/10/2022.
- Microsoft Excel Advanced, Specialized Technical Services STS (Microsoft Partner), Amman / Jordan, 2 14/03/2021.
- Diploma of International Certificate in IT Skills, The University of Cambridge International Examinations, Amman / Jordan, 2015.
- English Language, Four Levels, British Council, Amman / Jordan, 2012-2013.
- SAP Business Objects XI R4.0 Web Intelligence, Pioneers Information Technologies Co., Amman / Jordan, 24 27/12/2012.
- Jordan Certified Public Accountants JCPA, Sarh International Group, Amman / Jordan, 2012.
- Statistical Analysis Using SPSS, Talal Abu Ghazaleh Knowledge Center, Amman / Jordan, 2011.
- TOEFL-ITP, Amideast, Amman / Jordan, 2010.
- ICDL, European CDL Foundation, Amman / Jordan, 2009

- English Conversation Course, Al-Balqa' Applied University - Amman College for Financial and Managerial Science, Amman / Jordan, 2007.

# Workshops:

- The Checklist of Champions: How to thrive on change by performing at your best every day, KPMG, Four Seasons Hotel, Amman / Jordan, 06/05/2017.
- Corporate Governance in Light of the Instructions of the Central Bank in Jordan, General Trade Union of Workers in Banks, Amman / Jordan, 13/12/2014.
- Construction and Interpretation of Moderation and Mediation Using SPSS Workshop, University of Science, Malaysia, Pinang / Malaysia, 12/02/2014.
- 30th Postgraduate Colloquium (Achieving Excellent in Research) School of Management, University of Science, Malaysia, Pinang / Malaysia, 06/01 to 09/01/2014.
- Anova, Ancova, Manova, and Anova with Repeated Workshop, University of Science, Malaysia, Pinang / Malaysia, 05/12/2013.
- Logistic Regression, Discriminant Function Analysis and Cluster Analysis Workshop, University of Science, Malaysia, Pinang / Malaysia, 14/11/2013.
- Business Communication Workshop, University of Science, Malaysia, Pinang / Malaysia, 12/11/2013.
- Journal Editor Workshop, University of Science, Malaysia, Pinang / Malaysia, 11/11/2013.
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#### Notes:

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