

## CURRICULUM VITAE

**Full name: Isam Hamad “Moh’d Said” Saleh**

*Department/Faculty, Accounting/Business*

*Al-Zaytoonah University of Jordan, Amman, Jordan*

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### 1. Personal Data

Date of Birth: 4/11/1981

Nationality: Jordanian

### 2. Education

- Ph.D. (Accounting and Finance) 2015, University Utara Malaysia (UUM)-World University Ranking / Q.S (2023): 481, Sintok, Kedah, Malaysia
- M.Sc. (MBA Finance) 2009, University Utara Malaysia (UUM), Sintok, Kedah, Malaysia
- B.Sc. (Accounting) 2003, Philadelphia Private University, Jerash Road, Amman, Jordan
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### 3. Ph.D. Dissertation

- “Corporate Governance in Simultaneous Modeling of Cash Holdings and Leverage”, University Utara Malaysia (UUM), Sintok, Kedah, Malaysia.



#### 4. Employment

##### Academic Positions



- Associate Professor of Accounting, Faculty of Business, Al-Zaytoonah University of Jordan, Amman/Jordan, August 29, 2023 – present
- Assistant Professor of Accounting, Faculty of Business, Al-Zaytoonah University of Jordan, Amman/Jordan, October 1, 2019 – August 29, 2023

#### 5. Research Interests

Financial Accounting and Reporting, Managerial Accounting, Corporate Governance, Sustainability, Digital Accounting and Banking and Risk Management.

#### 6. Membership in Scientific Societies and Associations

- Reviewer for International Journal of Emerging Markets
- Reviewer for International Journal of Bank Marketing
- Reviewer for Financial Reporting and Accounting
- Reviewer for International Business Research

#### 7. Honors and Awards

- President's Appreciation for invaluable contribution in attaining the Quality Assurance Certificate

#### 9. Teaching Experience

- *Graduate Courses*
  - *Advanced Managerial Accounting*
  - *Advanced Financial Statements Analysis*
  - *Financial Accounting Theory*



• ***Undergraduate Courses***

- *Accounting principles (1&2)*
- *Managerial Accounting*
- *Financial Statements Analysis*
- *Accounting Theory*
- *Advanced Accounting*
- *Intermediate Accounting (1&2)*
- *Corporation Accounting*
- *Accounting Information System*
- *Graduation Project in Accounting*
- *Accounting for Financial Institutions*

**10. Supervision of Graduate Research**

- 1- Hala Alhelo, The Moderating Effect of CEO Power on the Relationship between Corporate Social Responsibility and Cost of Equity Capital, 2023.
- 2- Ola Bakkar, Earnings Management, Earnings Quality, Board Gender Diversity and Cost of Equity Capital: Evidence from Jordanian Service Companies, 2022.
- 3- Zaina Abu Zannad, Financial Factors Effecting Cash Holdings and Earnings Management Using a Simultaneous Approach: Case of Jordan, 2021.
- 4- Tamim Hannon, The Impact of the Electronic-Payment Services Characteristics on the Effectiveness of Accounting Information Systems: The Moderator Role of Perceived Customer Uncertainty, 2020.
- 5- Samer Yousef, The Determinants of Corporate Cash Holdings and Dividend: A Simultaneous Analysis of Jordanian Non-Financial Firms Listed in Amman Stock Exchange, 2020.
- 6- Jamal Nimer, Effect of Credit Policy on the Profitability of Jordanian Commercial Banks, 2019.
- 7- Maram Saadeh, The Impact of Change in Taxation Policies on the Profitability in Banking Sector: "A Comparative of Traditional Methods with Economic Value Added (EVA) Index in the Measurement of Profitability", 2019.



## 11. Membership of Committees

- **University**
  - *Member of the AACSB Business Accreditation Standards committee (2022-present)*
  - *Member of scientific research committee (2023- present)*
  - *Member of strategic planning committee (2023 – present)*
  - *One of the heads of quality assurance standards (2016- present)*
  - *Representative of accounting department in quality assurance committee (2019-2020)*
  - *Community service committee (2019-Present)*
  - *Qualification, guidance & follow up graduates committee (2016-present)*
  - *Examination committee (2017- present)*
  - *Computing and e-learning committee (2016- 2017)*
  - *Cultural and social activities committee (2015-2016)*

## 12. Participation in or organization of curricular and/or extra-curricular activities

- Workshop for new students in the accounting department (Organization of extra-curricular)

## 13. Publications

### • Papers in refereed journals

**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.

**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.

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.

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.

Hanaysha, J. R., **Saleh, I.**, Hussain, S., Lee, K. L., & Bakar, Z. A.; “*Determinants of firm performance in automotive industry: Empirical insights from Malaysia*”. International Journal of Service Science, Management, Engineering, and Technology (IJSSMET), Vol 12 no. (4), 2021, 132-148.

**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.

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.

Al-Omoush, K., Al Attar, M.K., **Saleh, I.**, Alsmadi, A.; “*The drivers of E-banking entrepreneurship: an empirical study*”, International Journal of Bank Marketing, Vol.38 no. (2), 2019, 485–500.

Alsraheen, D., **Saleh, I.** “*Does the Monitoring Mechanisms Considered as Dilemma against the Practices of Earnings Management*”. International Business Research, Vol. 10 No. (10)., (2017), 39-44.





Mohd, K. N. T., Latif, R. A., Saleh, I. “*Institutional Ownership and cash holdings*”, The Indian Journal of Science and Technology, Vol. 8 No. (32), 2015, 1-6.

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

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.

**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.

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.

**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.

### **Conference**

- 1- *SICB 2023; the 18th edition of the SICB on 22 – 24 May 2023, Al-Zaytoonah University of Jordan, Amman – Jordan.*
- 2- *Business Entrepreneurship and sustainable development in light of Corona pandemic: Reality and aspirations, Jadara University, Irbid / Jordan (13-14/10/2021).*



- 3- *Big Data Analytics and Audit Quality: Evidence from Canada” SICB 2021; the 17th edition of the SICB on 25 – 27 October 202, Al-Zaytoonah University of Jordan, Amman – Jordan.*
- 4- *Effect of Risk Management Practice on Financial Performance in Jordanian Commercial Banks”, 8th International Conference on Engineering, Project and Production Management (EPPM, 2017), Al-Zaytoonah University of Jordan, Amman – Jordan.*

#### 14. Certificates

- Certificate of Managing Teaching and Learning.
- Certificate of Using and Managing E-Learning System.
- Certificate of Applied Advanced Statistics Assisted with SPSS Software.
- Certificate of Applications in Quality Management System in ZUJ.