



Hakim Ben Othman

Date of birth: 23/05/1973 | **Nationality:** Tunisian | **Gender:** Male |

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<https://scholar.google.com/citations?user=bXsDWxoAAAAJ&hl=fr&oi=ao> |

<https://www.linkedin.com/in/professor-hakim-ben-othman-phd-hdr-7b9b7438/> |

287 rue Jeanne D'Arc, Résidence Océanides, Bâtiment C, Appt. type F5, 1er Etage, droite du couloir, B.P. 3006, 54000, Nancy, France

About me:

Professor of accounting for more than twenty years of academic experience. My activities are centered on, but not limited to Fintech, financial reporting and IFRS, corporate governance and corporate social reporting. I have a professional experience as a consultant within Big auditing firms (Deloitte and KPMG). I served as the manager of the Accounting training program ACCA at KPMG. I served as a consultant and member of the committee under the Tunisian Ministry of Finance in charge of the development of an independent accounting standard setting body and IFRS adoption. I am a Trainer and Coach accredited by the International Teaching Training Coaching Council (ITTCC) and the General Council for Islamic Banks and Financial Institutions (CIBAFI, Bahrain).

I was the Chair of the Research and Promotion Committee at the American University of Malta (AUM), former Chair of the Accounting Research committee at Prince Sultan University (PSU) and I was deeply involved in the NCFHE and AACSB accreditation. I was the Head of the accounting department at Tunis Business School, the first public Business University following U.S. academic standards in North Africa working on the accreditation in line with the standards of AACSB. This accreditation process was followed in partnership with the University of Toledo (Ohio, USA).

I have published in numerous scholarly leading journals in Elsevier, Emerald, Taylor and Francis, and Inderscience, and was successfully granted the 'Agence Universitaire Francophone' (A.U.F.) Post- Doctoral Research Fellowship, University of Ottawa. I was also granted the U.S. Department of State International Visitor Leadership Program (IVLP) on Entrepreneurship and Small Business Development, U.S.A., the 2016 and 2017 Emerald Award for Research Excellence. Being committed to several editorial activities, I am an Associate Editor/Member of the Editorial Board of four ABS/ABDC rated journals. So far, I supervised nine PhD. Students to completion and have been an external examiner for a large number of PhD. students, both at the local universities and internationally. I served as the President/Member of the National Board of Examiners in Tunisia in charge of recruiting faculty members at the rank of Assistant/ Associate and Full Professor in Finance and Accounting.

WORK EXPERIENCE

01/12/2021 – CURRENT – Nancy, France

ASSOCIATE PROFESSOR OF ACCOUNTING – ICN BUSINESS SCHOOL

Member of the Department of Finance, Accounting, Control and Audit

01/09/2019 – 30/11/2021 – Cospicua, Malta

FULL PROFESSOR OF ACCOUNTING – AMERICAN UNIVERSITY OF MALTA

Chair of the Research and Promotion Committee,
Member of the Search Committee,
Member of the Accreditation/Audit Committee,
Supervisor of PhD theses, MBA students.
Business Sector: Higher Education.

01/08/2018 – 31/08/2019 – Riyadh, Saudi Arabia

FULL PROFESSOR OF ACCOUNTING – PRINCE SULTAN UNIVERSITY

Chair of the Accounting Research Committee,
Member of the MBA Graduate Council,
Member of the Quality Assurance Committee (AACSB Accounting Accreditation),
Supervision of PhD Theses in Accounting.
Business Sector: Higher Education.

01/02/2017 – 31/07/2018 – Jeddah, Saudi Arabia

FULL PROFESSOR OF ACCOUNTING – UNIVERSITY OF JEDDAH

Adviser to Vice Dean in charge of Research and Internationalization,
Member of the Quality Assurance Committee,
Supervisor of PhD Theses in Accounting.
Business Sector: Higher Education.

01/02/2016 – 30/06/2017

PART-TIME MANAGER OF ACCA/IFRS TRAINING PROGRAMS – KPMG

Manager of ACCA/IFRS programs,
Executive Trainer,
In charge of the coordination of training programs under KPMG Academy,
Instructor of F1, F2, F3, F4, F7, F9 papers (ACCA).
Business Sector: Advisory/Consulting.

04/12/2013 – 01/02/2017 – Tunis, Tunisia

FULL PROFESSOR OF ACCOUNTING – TUNIS BUSINESS SCHOOL

Head of the Accounting Group (in charge of the accounting Major Curriculum),
Member of the Scientific Board,
Member of the Quality Assurance Committee (AACSB Accounting Accreditation),
President of the National Board of Examiners in charge of the promotion of faculty members to the Rank of Associate Professor in Accounting and Finance,
President of the National Board of Examiners in charge of the recruitment of faculty members at the rank of Assistant Professor in Accounting and Finance,
Member of the National Board of Examiners in charge of the promotion of faculty members to the rank of full professor,
Supervisor of PhD and MSc. students in accounting and finance.
Business Sector: Higher Education.

01/01/2011 – 04/12/2013 – Tunis, Tunisia

ASSOCIATE PROFESSOR OF ACCOUNTING – TUNIS BUSINESS SCHOOL

Head of the Accounting Group (in charge of the accounting Major Curriculum),
Member of the Scientific Board,
Member of the Quality Assurance Committee (AACSB Accounting Accreditation),
President of the National Board of Examiners in charge of the recruitment of faculty members at the rank of Assistant Professor in Accounting and Finance,
Supervisor of PhD and MSc. students in accounting and finance.
Business Sector: Higher Education.

04/12/2008 – 31/12/2010 – Jendouba, Tunisia

**ASSOCIATE PROFESSOR OF ACCOUNTING – FACULTE DES SCIENCES JURIDIQUES,
ECONOMIQUES ET DE GESTION DE JENDOUBA**

Supervisor of PhD and MSc. students in Accounting,
In charge of the revision of the accounting major curriculum,

Organization of accounting research seminars on a regular basis.
Business Sector: Higher Education.

01/03/2007 – 30/11/2007 – Tunis, Tunisia

SENIOR EXPERT – DELOITTE TOUCHE TOHMATSU

In charge of Deloitte's project to affiliate to the PCAOB "Public Company Accounting Oversight Board".
Business Sector: Advisory/Consulting.

01/06/2005 – 04/12/2008 – Carthage, Tunisia

ASSISTANT PROFESSOR OF ACCOUNTING – IHEC CARTHAGE, UNIVERSITE DE CARTHAGE

Member of the Scientific Board,
Member of the Outreach Committee,
Member of the Cultural Committee,
Supervision of the Capstone projects of Bachelor students in accounting and finance.
Business Sector: Higher Education.

01/10/1998 – 31/05/2005 – Carthage, Tunisia

LECTURER OF ACCOUNTING (FULL TIME) – IHEC CARTHAGE, UNIVERSITÉ DE CARTHAGE

Member of the Outreach Committee,
Member of the Cultural Committee,
Supervision of the Capstone projects of Bachelor students in accounting and finance.
Business Sector: Higher Education.

● **SPECIAL INTERESTS**

2021 – CURRENT

Fintech innovation (AI in Finance, Digital transformation, Blockchain Strategies, Blockchain technology ecosystem, Business Architecture Modelling, Regtech, Proptech, Insurtech, Open banking, P2P lending, Digital Asset Trading)

2012 – CURRENT

Corporate social reporting and integrated reporting

2000 – CURRENT

International accounting, IFRS and XBRL reporting

2000 – CURRENT

Creative accounting and earnings management

1998 – CURRENT

Corporate governance and investor protection

● EDUCATION AND TRAINING

27/01/2021 – 17/03/2021 – Certificate ID Number: 00d92afa08544a1ea276fec3103ca731, London, United Kingdom
OXFORD EXECUTIVE EDUCATION FINTECH PROGRAMME – Saïd Business School, University of Oxford

[credly.com/users/hakim-ben-othman](https://www.credly.com/users/hakim-ben-othman)

01/02/2015 – 27/02/2015 – US Department of State, Washington, USA, Washington, United States
US DEPARTMENT OF STATE IVLP CERTIFICATE FOR A TRAINING ON ENTREPRENEURSHIP AND SMALL BUSINESS ENTITIES – US Department of State International Visitor Leadership Program

01/02/2014 – 25/05/2014 – Manama, Bahrain
ISLAMIC FINANCE CERTIFICATE IN EDUCATION AND TRAINING – General Council for Islamic Banks and Financial Institutions

15/10/2007 – 10/06/2008 – Tunis, Tunisia
"HABILITATION UNIVERSITAIRE" POST-DOCTORAL HABILITATION DEGREE – FSEGT, Univ. Tunis El Manar (Top 300 of Young Universities rankings ,Time Higher Education)

<http://www.fsegt.rnu.tn/>

15/09/2000 – 04/02/2005 – Awarded with First Class Honors, co-supervised by Prof. Daniel Zeghal, University of Ottawa , and Prof. B. El Younsi, Former President of the Capital Market Authority Tunisia, Tunis, Tunisia
PHD – Institut Supérieur de Gestion de Tunis, Univ. de Tunis

<http://www.isg.rnu.tn/>

15/10/2007 – 16/07/2008 – Awarded with honors (Magna Cum Laude),, Tunis, Tunisia
MASTER OF SCIENCE IN ACCOUNTING – Institut Supérieur de Comptabilite et D'administration des Entreprises, Univ. de la Manouba

<http://www.iscae.rnu.tn/>

15/09/1991 – 15/06/2005 – Awarded with distinction, Carthage, Tunisia
BACHELOR IN ACCOUNTING – IHEC Carthage, Université de Carthage

<http://www.ihec.rnu.tn/>

22/09/2021 – 01/12/2021 Certificate ID Number: 677e849229a3469bb0622e5e012990c9
OXFORD EXECUTIVE EDUCATION BLOCKCHAIN STRATEGY PROGRAMME – Saïd Business School, University of Oxford

<https://www.credly.com/earner/earned/badge/d741251e-e112-4d6f-ae6e-95064727f29c>

● HONOURS AND AWARDS

03/04/2019

Certificate of Appreciation for Research Excellence – Prince Sultan University

Department of Accounting, Prince Sultan University.

04/05/2017

Faculty Recognition Award to Prof. Dr. Hakim Ben Othman in appreciation of his valuable collaboration and support of the academic activities – University of Jeddah

College of Business, University of Jeddah.

15/07/2016

TBS Faculty Recognition Award presented to Prof. Dr. Hakim Ben Othman in grateful appreciation of his commitment, hard work and dedication to the development of Tunis Business School" – Tunis Business School, University of Tunis

2017

Emerald Literati Network Awards for Excellence – Emerald Publishing

Highly Commended paper.

"The Impact of Corporate Governance Mechanisms on Earnings Management in Islamic banks in the Middle East region", Journal of Islamic Accounting and Business Research, Vol. 7, No. 4, p. 318-348, (Emerald), (with H. Mersni).

2016

Emerald Literati Network Awards for Excellence – Emerald Publishing

Highly Commended paper.

"IFRS Adoption Strategies and Theories of Economic Development: Effects on the Development of Emerging Stock Markets", Journal of Accounting in Emerging Economies, Vol. 5, Issue 1, p. 70-121, (Emerald), (with A. Kossentini).

27/02/2015

The U.S. Department of State International Visitor Leadership Program (IVLP) Grant – The U.S. Department of State

The U.S. Department of State International Visitor Leadership Program (IVLP) grant for a special training on Entrepreneurship and Small Business Development February 9-27, 2015, U.S.A. (WASHINGTON, DC February 7 – 12, DETROIT, MICHIGAN February 12 – 18, SAN DIEGO, CALIFORNIA February 18 – 22, MANCHESTER, NEW HAMPSHIRE February 22 – 25, BOSTON, MASSACHUSETTS February 25 – 28).

16/04/2014

Best paper Award – International Conference on Governance and Strategic Management (ICGSM), Manchester, UK.

Best paper Award at the International Conference on Governance and Strategic Management, ICGSM, 14-16 April 2014, Manchester, U.K.

"The Impact of IFRS Adoption on Value Relevance of Earnings and Book Value of equity: The Case of Emerging Markets in African and Asian regions", Procedia, Social and Behavioral Sciences, 145, p. 70-80, Elsevier, ISSN: 18770428, (with CSawcen hebaane).

2008

Post-Doctoral Research Fellow Award – A.U.F. ‘Agence des Universités Francophones’

Post-Doctoral Research Fellow Award, A.U.F., ‘Agence des Universités Francophones’, University of Ottawa, Canada.

● **PUBLICATIONS**

"Effect of Cultural Tightness-looseness on Money Laundering: a Cross-Country Study".

Journal of Money Laundering and Control, (Emerald).

<https://doi.org/10.1108/JMLC-03-2021-0025> – 2021

(with M. Mejri, W. Al-Shattrat and K. Baatour)

Scopus SJR Q2. ABDC rated journal.

"The impact of the mandatory adoption of XBRL on the development of stock markets".

Asia-Pacific Management Accounting Journal. Forthcoming in Vol. 16 No. 2, p. 95-127.

<http://dx.doi.org/10.24191/apmaj.v16i2-04> – 2021

(with W. Sassi and K. Hussainey).

[ABDC rank C]

"The impact of mandatory adoption of XBRL on firm's stock liquidity: a cross-country study".

Journal of Financial Reporting and Accounting, Vol. 19 No. 2, p. 299-324. (Emerald).

<https://doi.org/10.1108/JFRA-07-2020-0207> – 2021

(with W. Sassi and K. Hussainey).

[ABS rank 1*], Scopus SJR Q2.

<https://doi.org/10.1108/JFRA-07-2020-0207>

"Exploring the nonlinear effect of conditional conservatism on the cost of equity capital: Evidence from emerging markets".

Journal of International Accounting Auditing and Taxation, Vol. 36, p. 1-24. (Elsevier)

<https://doi.org/10.1016/j.intaccaudtax.2019.100272> – 2019

(With M. Khalifa, H. Zouaoui and K. Hussainey).

[ABS rank 3*]; Scopus SJR Q2.

"Does Integrated Reporting Enhance the Value Relevance of Organizational Capital? Evidence from the South African Context".

Journal of Intellectual Capital, Vol. 20, No. 5, p. 642-661. (Emerald).

<https://doi.org/10.1108/JIC-02-2019-0034> – 2019

(with M. Tlili and K. Hussainey).

[ABS rank 2*], [ABDC rank B], Scopus SJR Q1

"The Effect of ex ante and ex post Conservatism on the Cost of Equity Capital: A Quantile Regression Approach for MENA countries".

Research in International Business and Finance, Vol. 44, p. 239-255. (Elsevier).

<https://doi.org/10.1016/j.ribaf.2017.07.093> – 2018

(with M. Khalifa and K. Hussainey).

[ABS rank 2*], [ABDC rank B], Scopus SJR Q1.

"The Effect of Multiple Directorships on Real and Accrual-based Earnings Management: Evidence from Listed Companies".

Accounting Research Journal, Vol. 30, p.395-412. (Emerald).

<https://doi.org/10.1108/ARJ-06-2015-0081> – 2017

(with K. Baatour and K. Hussainey).

[ABS rank 2*], [ABDC rank B], Scopus SJR Q3.

"Board Structure and the Informativeness of Risk Disclosure: Evidence from MENA Emerging Markets".

Advances in Accounting, Vol. 35, p.82-97. (Elsevier).

<http://dx.doi.org/10.1016/j.adiac.2016.09.001> – 2016

(with N. Moumen and K. Hussainey).

[ABDC rank A], [ABS rank 2*], Scopus SJR Q2.

"The Impact of Corporate Governance Mechanisms on Earnings Management in Islamic banks in the Middle East region".

Journal of Islamic Accounting and Business Research, Vol. 7, No. 4, p. 318-348, (Emerald)

<https://doi.org/10.1108/JIABR-11-2014-0039>

(with H. Mersni).

[ABS rank 1*], [ABDC rank C], Scopus SJR Q2.

2017 Emerald Literati Network Awards for Excellence (Highly Commended paper).

"Legal Origin, Economic Freedom and Earnings Management Practices: MENA Evidence".

International Journal of Accounting, Auditing, and Performance Evaluation, Vol. 12, No. 1, p. 1-23. 2016

DOI: [10.1504/IJAAPE.2016.073892](https://doi.org/10.1504/IJAAPE.2016.073892)

(with K. Baatour).

[ABS rank 2*], [ABDC rank C], Scopus SJR Q4.

"Ownership structure and environmental disclosure in MENA emerging countries".

Corporate Ownership and Control, Vol. 13, Issue 4, p. 381-388.

<https://doi.org/10.22495/cocv13i4c2p9> – 2016

(with M. Mahmoudi).

[ABDC rank B], [ABS rank 1*]; SJR Q4.

"Environmental disclosure and stock market liquidity: evidence from MENA emerging markets".

Applied Economics, incorporating Applied Financial Economics, Vol.48, p.1840- 1851(Taylor & Francis

<https://www.tandfonline.com/doi/abs/10.1080/00036846.2015.1109041> – 2016

(with M. Mahmoudi).

[ABS rank 2*], [ABDC rank A], Scopus SJR Q2

"The Value Relevance of Risk Disclosure in Annual Reports: Evidence from MENA Emerging Markets".

Research in International Business and Finance, Vol. 34, p. 177-204, (Elsevier).

<https://doi.org/10.1016/j.ribaf.2015.02.004> – 2015

(with N. Moumen and K. Hussainey).

[ABS rank 2*], [ABDC rank B], Scopus SJR Q1.

"IFRS Adoption Strategies and Theories of Economic Development: Effects on the Development of Emerging Stock Markets".

Journal of Accounting in Emerging Economies, Vol. 5, Issue 1, p. 70-121, (Emerald).
<https://doi.org/10.1108/JAEE-02-2012-0006> – 2015
(with A. Kossentini).

[ABS rank 2*], [ABDC rank B], Scopus SJR Q2
2016 Emerald Literati Network Awards for Excellence (Highly Commended paper).

"Temporal Variation and Cross-Sectional Differences of Accounting Conservatism in Emerging Countries".

Int. Journal of Accounting, Auditing, and Performance Eval., Vol.11, No.3, p.45-69. (Inderscience)
<https://www.inderscienceonline.com/doi/abs/10.1504/IJAPE.2016.073887> – 2014
(with M. Khalifa and K. Hussainey).
[ABS rank 2*], [ABDC rank B], SJR Q4.

"The Effect of Conservatism on Cost of Capital: MENA Evidence"

Applied Economics, Vol. 47, No. 1, p. 71–87. (Taylor & Francis)
<https://doi.org/10.1080/00036846.2014.962223> – 2014
(with M. Khalifa).
[ABS rank 2*], [ABDC rank A], Scopus SJR Q2
<https://doi.org/10.1080/00036846.2014.962223>

"The Use of Discretionary Loan Loss Provisions by Islamic Banks and Conventional Banks in the Middle East region: A comparative Study".

Studies in Economics and Finance, Vol. 31, N°1, p. 106-128. (Emerald).
<https://doi.org/10.1108/SEF-02-2013-0017> – 2014
(with H. Mersni).

[ABDC rank B], [ABS rank 1*], Scopus SJR Q2.

"The Effect of Equity Ownership Structure, Financial Leverage and Proprietary Costs on Share Price Anticipation of Future Earnings: Evidence from MENA Emerging Markets".

Corporate Ownership and Control, Vol. 10, p. 518-533, (VirtusInterpress).
<https://doi.org/10.22495/cocv11i1c5art6> – 2013
(with N. Moumen and K. Hussainey).
[ABDC rank B], [ABS rank 1*], Scopus SJR Q4.

"A Study of the Determinants of Corporate Environmental Disclosure in MENA Emerging Markets"

Journal of Reviews on Global Economics, Vol. 2, p.46-59. (LifescienceGlobal).
<https://doi.org/10.6000/1929-7092.2013.02.5> – 2013
(with M. Mahmoudi).

"Corporate Social Disclosure to Stakeholders and its Effect on Firm Performance: the Case of African Emerging Countries"

International Journal of Managerial and Financial Accounting, Vol. 4, p. 258-271, (Inderscience).
2013
(with A. Guidara).
[ABS rank 2*], [ABDC rank C], Scopus SJR Q2

“The Effect of Board Structure and Process Disclosure on Corporate Performance in the Emerging African Markets”.

Managerial Auditing Journal, Vol. 27, p. 156-174, (Emerald).

<https://doi.org/10.1108/02686901211189844>

(Unique author).

[ABDC rank A], [ABS rank 2*], Scopus SJR Q1

“Share Price Anticipation of Future Earnings in the Presence of Financial Leverage, Proprietary Cost and Institutional Ownership: Evidence from MENA Emerging Markets”

International Journal of Global Management Studies Professional, Vol. 3, N°1, p. 1-22.

2011

(with K. Hussainey and N. Moumen).

“Investigating Transparency and Disclosure Determinants at Firm-Level in MENA Emerging Markets”.

Int. Journal of Accounting, Auditing and Performance Eval., Vol.6, No.4, p.368-396, (Inderscience)

<https://doi.org/10.1504/IJAAPE.2010.036152> – 2010

(with DanielZeghal).

[ABS rank 2*], [ABDC rank B], Scopus SJR Q4

“A Study of Corporate Governance Disclosure and its Country-Level Determinants in the Emerging Markets”

Research in Accounting in Emerging Economies, vol. 8, p. 125-156. (Emerald).

[https://doi.org/10.1016/S1479-3563\(08\)08005-5](https://doi.org/10.1016/S1479-3563(08)08005-5) – 2008

(with Daniel Zeghal)

[ABS rank 1*], [ABDC rank C], Scopus SJR Q2.

“Analyse des systèmes de gouvernance au Maroc et en Tunisie”

2008

Repères et Perspectives en Management, Economie et Développement, n° 11, March 2007, p. 35-61. (ISSN : 1114-4955).

(Unique author).

“Analyse des déterminants de la gestion des résultats: cas des firmes tunisiennes, françaises et canadiennes”

2007

Repères et Perspectives en Management, Economie et Développement, n°10, p. 21-47. (ISSN : 1114-4955),

(with Daniel Zeghal and B. El Younsi).

“A Study of Earnings Management Motives in the Anglo-American and Euro-Continental Accounting Models: The Canadian and French Cases”

The International Journal of Accounting, vol. 41, issue 4, p.406-435, (Elsevier).

<https://doi.org/10.1016/j.intacc.2006.09.004> – 2006

(with Daniel Zeghal).

[ABS Rank 3*], [ABDC rank A], Scopus SJR Q2.

● EDITORIAL ACTIVITIES

02/03/2015 – CURRENT

Associate Editor of the Journal of Accounting, Auditing and Performance Evaluation, Inderscience. (2015-present).

[ABS rank 2*], [ABDC rank C], SJR Q4, Scopus

03/01/2014 – 02/06/2015

Guest Editor - Special issue Accounting & Finance in MENA countries. Vol. 11, N°3/4, 2015.

Journal of Accounting, Auditing and Performance Evaluation, Inderscience.

[ABS rank 2*], [ABDC rank C], SJR Q4, Scopus

01/02/2020 – CURRENT

Associate Editor - Journal of Islamic Accounting and Business Research, Emerald, (2020-present)

[ABS rank 1*], [ABDC rank C], SJR Q2, Scopus

03/01/2016 – 31/12/2019

Member of the Editorial Board - Journal of Islamic Accounting and Business Research, Emerald, (2016-2019).

[ABS rank 1*], [ABDC rank C], SJR Q2, Scopus

02/01/2019 – CURRENT

Member of the Editorial Board of the Journal of Accounting in Emerging Economies, Emerald, (2019- present)

[ABS rank 2*], [ABDC rank B], SJRQ2, Scopus

02/03/2016 – CURRENT

Member of the Editorial Board of the Journal of Financial Reporting and Accounting, Emerald, (2016- present)

[ABS rank 1*], [ABDC rank C], SJR Q2 Scopus

● PHD THESES SUPERVISION (COMPLETED)

2009 – 13/06/2013

"A Study of the Determinants and Consequences of IFRS Adoption in Emerging Economies", Anas Kossentini

2010 – 2014

"Environmental Disclosure via Annual Reports and Web Sites: A study of its Determinants and its Impact on Liquidity in MENA Capital Markets", Majda Mahmoudi

2010 – 2015

"The Effect of Voluntary Risk Disclosure, Corporate Governance and Proprietary Costs on Share Price Anticipation of Future Earnings: Evidence from MENA Emerging Markets", Nejia Mouden

2010 – 2015

"Earnings Management and Corporate Governance in Islamic Banks in the Middle Eastern Countries", Hounaida Mersni.

2012 – 2016

"A study of the trend, determinants and economic consequences of conservatism in emerging countries", Maha Khalifa Zouaoui.

2013 – 2018

"IFRS / AAOIFI Standards and Takaful Insurance Companies: Value Relevance and Economic Consequences", Mariem Mejri.

2014 – 2019

"A cross-national investigation into the impact of religion on real and accrual-based earnings management activities", Kais Baatour.

2015 – 2019

"The value relevance of organizational capital under integrated reporting approach", Marwa Tlili.

2016 – 2021

"Economic consequences of the mandatory adoption of XBRL: an international analysis", Wafa Sassi.

● **COMMUNICATION AND INTERPERSONAL SKILLS**

Multilingual; Multicultural; Motivating others; Respect; Conflict resolution.

Good communication skills gained through my 23 years of teaching experience, then as a Trainer and Coach.

I am to motivate students and participants in the executive training sessions by sharing with them my own enthusiasm for learning. For both undergraduate and post-graduate students, I take care to identify links between theory and practice as well as utilizing my research expertise and coaching techniques to enable students to make connection both with academic research and practice. Generally, the teaching feed-back I receive is very positive.

● **MANAGEMENT AND LEADERSHIP SKILLS**

Leads/coaches groups; Enforces policies; Team player; Problem solving; Meeting goals; Multitasking; Prioritization; Resilient.

Chair of several committees in different organizations (Research Committee, Recruitment and Promotion committees, Search committee, Partnerships committee, etc.).

Part-time manager of the ACCA/IFRS training program at KPMG.

Head of the accounting group at TBS.

● DIGITAL SKILLS

Microsoft Office | Zoom | Microsoft Teams | moodle | Blackboard Learn | Stata Application | SPSS SOFTWARE | Google (Google Classroom, Google Meet, Google Docs, Google Forms, etc.) | SHAZAM

● LANGUAGE SKILLS

Mother tongue(s): **AMAZIGH-ARABIC**

Other language(s):

| | UNDERSTANDING | | SPEAKING | | WRITING |
|----------------|---------------|---------|-------------------|--------------------|---------|
| | Listening | Reading | Spoken production | Spoken interaction | |
| ENGLISH | C2 | C2 | C2 | C1 | C2 |
| FRENCH | C2 | C2 | C2 | C2 | C2 |

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

● REFERENCES

Prof. Jeremy Brown

Former Provost of the American University of Malta
President Challis Educational Opportunities
Email: president@challised.com; jeremy_brown@gmx.com
Mobile: 00 631 942 2717(US)
<https://challised.com/>

Prof. Khaled Hussainey

Research Lead
Professor of Accounting and Financial Management
Portsmouth Business School
University of Portsmouth
Room 6.22 Richmond Building, Portland Street
Portsmouth, PO1 3DE United Kingdom
Phone : +44 (0) 2392844715
Mobile: +44 (0) 7727190105
Email: khaled.hussainey@port.ac.uk

Prof. Mongi Safra (PhD, University of Michigan)

Director of KPMG Academy (Former President of the University of Tunis, Former member of the Government of Tunisia)
6 rue du Riyal-Immeuble KPMG
Les Berges du Lac-1053 Tunis
Phone: +216 71 194 360; Mobile: +216 55 906 208
Email: msafra@kpmg.com
Web: <http://www.kpmg.com/tn>

Prof. Ross Jennings

Deloitte & Touche Professor & Distinguished Teaching Professor
McCombs School of Business
University of Texas at Austin
2110 Speedway, Stop B6400
Austin, TX 78712, USA
Phone: +256471 5340
Fax: +512 471 3904
Email: ross.jennings@mcombs.utexas.edu