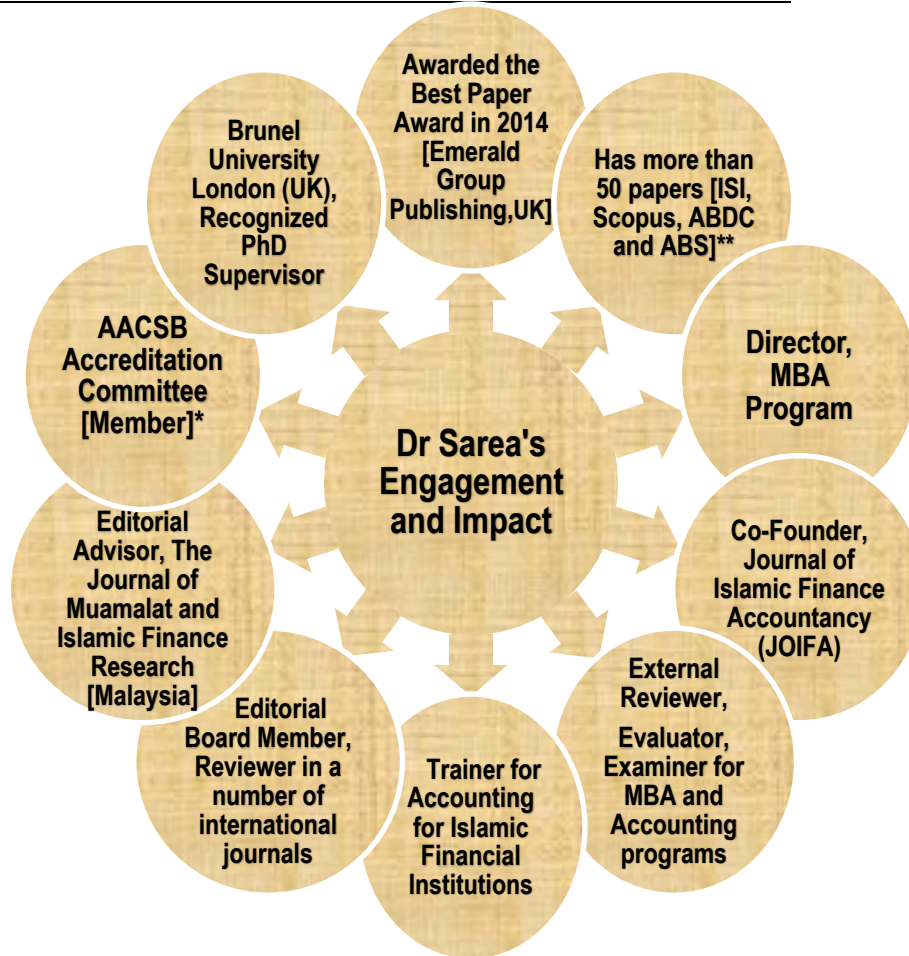


CURRICULUM VITAE

Dr. Adel M. Sarea,
Associate Professor of Accounting
Department of Accounting and Economics
College of Business and Finance
Ahlia University- Kingdom of Bahrain



- Address: 2nd floor– GOSI Complex, P.O. Box 10878, Manama- Kingdom of Bahrain. Office Phone: +973 17298954
 - E-mail Address: asarea@ahlia.edu.bh/adelsarea@yahoo.com
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- ✓ **Has more than 50 papers****, 35 papers published, 4 accepted paper, 9 submitted Paper, and 2 Research in Progress in regional and international Journals that discussed several accounting issues.
- ✓ **Awarded the Best Paper Award in 2014**, “Adoption of AAOIFI Accounting Standards by Islamic Banks of Bahrain”: *Journal of Financial Reporting and Accounting. Vol.11, Iss. 1, 2013. pp 131-142. Emerald Publishing Group, Literati Network Awards for Excellence.*
- ✓ **Co-Founder, Journal of Islamic Finance Accountancy (JOIFA)**, published by Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) –based in Bahrain.
- ✓ ***AACSB Accreditation Committee [Member]**, College of Business and Finance , 2016/2017 & 2017/2018 & AACSB Member Forum.
- ✓ **Director, MBA Program** [September2013- September2017].

CURRICULUM VITAE

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PROFILE

Dr Adel M. Sarea is an Associate Professor of Accounting, he received his PhD in Economics and Muamalat Administration (Accounting) from the Faculty of Economics and Muamalat at the Islamic Science University of Malaysia in 2011. He joined Ahlia University in September 2011 and has been Director of the Ahlia MBA Program since 2013. Dr. Sarea Received the Best Paper Award in 2014 [Emerald Group Publishing, UK]. He conducts research in the areas of Accounting for Islamic Financial Institutions, International Accounting Standards, Financial Reporting, Earning Quality, Earning Management, Intellectual Capital and Accounting Education. Dr Sarea has published more than 50 papers in well-respected international journals, he is appointed as a recognized PhD supervisor by Brunel University (UK). He also serves as a member of the editorial boards in a number of international journals. He serves as a Trainer for Accounting for Non-Accountants, Accounting for Islamic Financial Institutions, IFRS and Financial Reporting. Also, he serves as an external evaluator, reviewer and examiner for MBA and Accounting programs locally and internationally.

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CAREER HISTORY

Sep. 2011 to Present	Ahlia University
Sep. 2013 to Sep 2017	Director of MBA Program
January 2017	Promoted to Associate Professor of Accounting

TEACHING AND TRAINING ACTIVITIES

TEACHING ACTIVITIES

Undergraduate:

Principles of Accounting (1+2), Intermediate Accounting, International Accounting, Accounting system, Managerial Accounting and Islamic banking & Finance.

Graduate:

Advanced Topics in Accounting, Financial Accounting, Financial Reporting & Control, Managerial Accounting.

TRAINING ACTIVITIES (selected)

1. "New Trend of Accounting Standards for Islamic Banking: Workshop for 5 days"

Trainer: Dr. Adel M. Sarea.

Day & Date: 27th Nov. I Dec 2016.

Time: 9:00 am. – 16:00 pm.

Venue: Rotana Hotel, Bahrain

2. "Researcher ID, Citation and Research Grant"

Trainer: Dr. Adel M. Sarea.

Day & Date: Wednesday, 29th March 2017.

Time: 10:30 am. – 12:00 pm.

Venue: Lab 4.

ACADEMIC QUALIFICATIONS

Year	Country	Institution	Specific Specialization	General Specialization	Research Topic	Degree
2011	Malaysia	Islamic Science University of Malaysia, Faculty of Economics and <i>Muamalat</i>	Accounting	Doctor of Philosophy in Economics and <i>Muamalat</i> Administration	The extent of Compliance with the AAOIFI Accounting Standards by Islamic banks in Bahrain and Malaysia	PhD

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2005	Jordan	Al al-Bayt University, Faculty of Finance and Business Administration	Accounting	Accounting	The extent of the Jordanian industrial corporations' compliance with International Accounting Standard No.16 for the property, plant, and equipment	Master's Degree
2003	Jordan	Petra University, Faculty of Administrative and Financial Sciences	Accounting	Accounting		Bachelor's Degree

RESEARCH ACTIVITIES**Areas of Research Interests:**

- Accounting for Islamic Financial Institutions
- International Accounting Standards, IAS, IFRS, AAOIFI
- Financial Reporting
- Earning Quality
- Earning Management
- Intellectual Capital
- Accounting Education
- Islamic Banking and Finance

PUBLICATIONS: [ISI Emerging Sources, Scopus, ABDC and ABS]

Dr Sarea's papers discussed many accounting and financial issues regionally and globally. To view all papers, books, chapter in books, citation indices and downloads of Sarea's papers. Please, open the following link:

<https://scholar.google.com/citations?user=nQR1rnAAAAAJ&hl=en>

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- 1) **Sarea, A**, (2018) "An Introduction to Islamic Accounting: A Review" *Lambert Academic Publishing*, Dec 2018.
- 2) **Sarea, A**, Al-Sartawi A., Khalid, A. (2018) Electronic Financial Disclosure: Islamic Banking vs Conventional Banking in GCC. In: Al-Sharhan S. et al. (eds) *Challenges and Opportunities in the Digital Era*. I3E 2018. Lecture Notes in Computer Science, vol 11195. *Springer*, Cham [*Scopus*]. pp 279-291
- 3) **Sarea, A** (2018), Establishment of the First WAQF Bank in Bahrain: Exploratory Study, *Journal of developing Areas*, publisher, Western Illinois University, United States Vol 53, NO 2, pp 221-228 (forthcoming), (*ABDC & ABS Indexed*).
- 4) Khaled, Azam, H, Hasnah, **Sarea, A**, & Masron, Tajul (2018) The Role of Shariah Supervisory Board on Internal Shariah Audit Effectiveness: Evidence from Bahrain. *Academy of Accounting and Financial Studies Journal*, Vol. 22. NO. 1 [*Scopus, ABDC*].
- 5) Sweis, R, Firas I, **Sarea, A**, Al - Deen, I, Obeid, D (2018), Linking Soft and hard total quality management practices: Evidence from Jordan, *International Journal of Business Excellence*., Vol. 14, No. 1, 2018, pp 49-86. [*Scopus, ABDC & ABS*].
- 6) Pinto, R, Hawaldar, I, Habeeb, U, Rajesha , H & **Sarea, A** (2017), An Evaluation of Financial Performance of Commercial Banks, *International journal of Applied Business and Economic Research*, Serials Publications, Vol. 15, No. 22, pp 605-6018 (*Scopus*).
- 7) Sweis, R, Khraisat, A, Saleh, R, Suifan, T, Hyassat, M, **Sarea, A** (2017) The assessment of service quality in private hospitals in Amman area using the gap approach, *International Journal of Productivity and Quality Management*, Vol. 22, No. 3, 2017, pp 281-308. [*Scopus, ABDC & ABS*].
- 8) **Sarea, A** (2016), The impact of AAOIFI accounting standards on earnings quality: the case of Islamic banks in Bahrain. *Corporate Ownership & Control*, Vol. 13, No. 4, 2016 pp 160-164. [*Scopus, ABDC*].
- 9) **Sarea, A** & Shimia, A (2016), The Relationship between Intellectual Capital and Earnings Quality: Evidence from listed firms in Bahrain Bourse. *International Journal of Learning and Intellectual Capital*, Vol. 13, No. 4, 2016. pp 302-315. [*Scopus, ABDC & ABS*].
- 10) AL jawder, N & **Sarea, A** (2016), Determinations of Internet Financial Reporting: Evidence form Bahrain Bourse. *Jordan Journal of Business Administration*. Volume 12, No. 4, 2016. pp 935-960.

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- 11) Hamdan, A & Sarea, A, Answa, M (2016), The Role of Ownership Structure in Reducing Agency Costs in Bahraini Listed Firms, *IUG Journal of Economics and Business*, Vol 24, No4, 2016, pp 78-94
- 12) Alrawahi, F & Sarea, A (2016), An Investigation of the level of Compliance with International Accounting Standards (IAS 1) by Listed firms in Bahrain Bourse. *International Journal of Islamic and Middle Eastern Finance and Management*. Vol 9, Iss 2, 254-276. *[ISI Emerging Sources, Scopus, ABDC & ABS]*.
- 13) Gharaibeh, A. M. O & Sarea, A (2015), The Impact of Capital structure and certain firm specific variables on the value of the firm: Empirical Evidence from Kuwait, *Corporate Ownership & Control*, Oct, Vol. 13. Iss 11.2015. pp 831-840. *[Scopus, ABDC]*.
- 14) Budaraj, I & Sarea, A (2015), The Level of Compliance with International Accounting Standard IAS 18 by Listed Firms in Bahrain, *Journal of Investment and Management*, 2015; Vol. 4 Iss 5, pp 216-227
- 15) Sarea, A & Al Dalal, Z (2015), The level of compliance with International Financial Reporting Standards (IFRS 7): Evidence from Bahrain Bourse", *World Journal of Entrepreneurship, Management and Sustainable Development*, 2015, Vol. 11 Iss: 3, pp.231 – 244. *[ISI Emerging Sources & Emerald Group Publishing-UK]*.
- 16) Haji, Mria & Sarea, A (2015), Evaluate the classroom assessment techniques (cats) for accounting program of Bahrain training institute (BTI) in the kingdom of Bahrain: *American Journal of Theoretical and Applied Business*, volume 1 (1) pp. 14-20. 2015
- 17) Sarea, A & Alrawahi, F (2014), Bridging the gap between the perceptions of accounting students and accounting practitioners: Evidence from Ahlia University of Bahrain, *Jordan Journal of Business Administration*, Volume 10, No. 4, 2014. pp 723-740
- 18) Sarea, A & Haji, M (2013), Adoption of AAOIFI Accounting Standards by Islamic Banks of Bahrain: *Journal of Financial Reporting and Accounting*. **[Outstanding Paper]**, Vol.11, Iss. 1, 2013. pp 131-142. *[ISI Emerging Sources, ABDC, ABS & Emerald Group Publishing-UK]*.
- 19) Sarea, A & Alnesif, H (2013), The Impact of Management Structure and Bank Characteristics on the Level of Compliance with IAS 21: Evidence from Bahrain, *International Journal of Accounting and Taxation*, USA. Vol. 1 No. 1, December 2013. pp 58-68

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- 20) **Sarea, A** (2013), Accounting Treatment of Zakah: Additional Evidence from AAOIFI, *Journal of Islamic Banking and Finance*. USA, Vol. 1 No. 1, December 2013. pp 23-28
- 21) **Sarea, A & Haji, M** (2013), The need of accounting standards for Islamic Financial Institutions: Evidence from AAOIFI. *Journal of Islamic Accounting and Business Research (JIABR)*, Vol.4, Iss. 1, 2013. pp 64-76. *[ISI Emerging Sources, Scopus, ABDC, ABS & Emerald Group Publishing-UK]*.
- 22) **Hamdan, A, Sarea, A & Redh, S** (2013), The Impact of audit committee characteristics on the performance: evidence from Jordan, *International Management Review*. *[The American Scholars Press]*. Vol. 9 No. 1 2013. pp 32-42
- 23) **Sarea, A** (2013), The move towards global Accounting Standards for Islamic Financial Institutions: Evidence from AAOIFI. *Journal of Islamic Economics, Banking and Finance*. Vol. 9 No. 4, October-December, 2013. pp. 153-163. *[ABDC]*.
- 24) **Sarea, A** (2012), The Level of Compliance with AAOIFI Accounting Standards: Evidence from Bahrain. *International Management Review*. *[The American Scholars Press]*. Vol. 8, No. 2, 2012. pp 27-33
- 25) **Sarea, A** (2012), Zakat as a benchmark to evaluate Economic Growth: an alternative approach. *International Journal of Business and Social Science*. USA. Vol. 3 No. 18, September, 2012. pp 241-245
- 26) **Seiam, W & Sarea, A** (2007), The extent of the Jordanian industrial corporations' compliance with International Accounting Standard No.16 for the property, plant, and equipment. *Journal of Economics and Administration*. King Abdulaziz University- KSA. Vol.1. Iss. 21. 2007. pp 103 – 158.
- 27) **Sarea, A** (2016), Zakat as an alternative approach to measure economic growth: conceptual paper, 2016. *Global Islamic Finance Magazine*.
- 28) **Khaled, Azam, H, Hasnah, Sarea, A, & Masron, Tajul** (2018) Factors Influencing Internal Shariah Audit Effectiveness: Evidence from Bahrain, *International Journal of Economics & Management*. March 2018 *[Scopus, ABDC]*. *(accepted)*
- 29) **Al Roubaie, A & Sarea, A** (2018) Green Investment and Sustainable Development: The Case of Islamic Finance. *ISRA International Journal of Islamic Finance*. May 2018 *[Scopus, ABDC]*. *(accepted)*

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- 30) Nadir Al-Khatir, **Sarea**, A (2018) Development of HRM Training Practice under Saudi Arabia's Vision 2030, *Int. Journal of Academic Research in Business and Social Sciences*.
(accepted)
- 31) Al Aradi, H & A, **Sarea** (2018) Measuring the level of Burnout: The Case of Bahrain Training Institute (BTI), *International Journal of Business and Management Review (IJBMR)*
(accepted)
- 32) Almahry, F & **Sarea**, A (2018) A Review Paper on Entrepreneurship Education and Entrepreneurs' Skills, (accepted)
- 33) Almahry, F & **Sarea**, A (2018) Entrepreneurship education level in Bahrain's high education institutions, (accepted)
- 34) Al Roubaie, A & **Sarea**, A (2018) Building Capacity for Green Economy: The Role of Islamic Finance, AUEIRC'18 in Springer (submitted)
- 35) **Sarea**, A & Khaled, A (2018) Independence, Effectiveness, Internal Shariah Audit: Proposed Islamic Agency Theory_(submitted)
- 36) **Sarea**, A (2018) The Impact of Islamic Finance on Sustainable Reporting: The Mediator Role Of Green Accounting,_(submitted)
- 37) Fakro, M, Kukraja, G, **Sarea**, A (2018) Enhanced Disclosures Practice towards Integrated Reporting: Evidence from Bahrain._(submitted)
- 38) Sayed, M & **Sarea**, A (2018) The Impact of Firm Specific Characteristics on Corporate Social Responsibility Disclosure Evidence from Bahrain Bourse._(submitted)
- 39) Rashid, K & **Sarea**, A (2018) The level of compliance with IAS 24 in listed firms in Bahrain (submitted)
- 40) Hasan, M & **Sarea**, A & Kukraja, G (2018) Testing the level of compliance with International Accounting Standard (IAS 38): Evidence from Bahrain (submitted)
- 41) Mohammed, S & **Sarea**, A (2018) The Impact of Firm Specific Characteristics on Corporate Social Responsibility Disclosure Evidence from Bahrain Bourse (submitted)
- 42) **Sarea**, A (2018) Diffusion of Innovation Theory, Intellectual Capital: Adoption Of AAOIFI Standards (submitted)
- 43) **Sarea**, A & Khalid, A (2018) "Accounting for Endowment: A Review of the Literature", 5th International Conference of Management and Muamalah 2018, Selangor, Malaysia. hosted

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by **Kolej Universiti Islam Antarabangsa Selangor (KUIS), Malaysia**. 15-16 August 2018, *Conference processing*.

44) Khalid, A & **Sarea, A** (2018) "Independence and Effectiveness of Internal Shariah Audit: An Islamic Agency Theory", 5th International Conference of Management and Muamalah 2018, Selangor, Malaysia. hosted by **Kolej Universiti Islam Antarabangsa Selangor (KUIS), (Malaysia)**. 15-16 August 2018. *Conference processing*.

45) **Sarea, A** (2017) "Measuring the Level of Compliance with Financial Accounting Standard No. 8: Evidence from Bahrain", The Global Conference on Business and Economics Research (GCBER) 2017, 14-15 August 2017, hosted by **University Putra Malaysia, (Malaysia)**, *Conference processing*.

46) Hamdan, Reem; Al Shirawi, M.; Eldabi, Tillal, Elisabetta; **Sarea, Adel** (2017), "Board Gender Diversity: Review of the Literature", "2017 World Sustainable Development", hosted by the **British Academy of Management, (UK)**. 7th September 2017. *Conference processing*.

47) **Sarea, A** (2016) "Increasing citations: The "Bahrain Scholar" project", The Fourth Annual RESEARCH FORUM 28 – 29 March 2016, Hosted by the College of Graduate Studies and Research", **Ahlia University, Manama, Bahrain**.

48) **Sarea, A** (2016) "The Impact of AAOIFI Accounting Standards on Earnings Quality: The Case of selected Banks in Bahrain". Hosted by **Roma Tre University, Rome (Italy)**, May 26, 2016. *Conference processing*.

RESEARCH IN PROGRESS

- 1) Sarea, A (2018), Financing Universities through Endowment (waqf): International Experience. Nov. 2018
- 2) Sarea, A (2018), Modes of Islamic of Finance and the Performance: meta-analysis approach. Nov. 2018

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WORKSHOPS AND SEMINARS (selected)

1. In 2010 participated the Early Career Researcher Consortium- 8 November 2010 Collaboration between IAAER, ACCA, MAREF and University Malaya, Kuala Lumpur, **Malaysia.**
2. In 2012, attending a Staff Development Session (in PhD Supervision) for the 4th till the 5th of June 2012. Run by Brunel University London and Ahlia University, Manama- **Kingdom of Bahrain.**
3. January 19, 2013- February 16, 2013, Training of Trainers-Enterprise Creation in Ahlia University. UNIDO program, **United Nation.**

EDITORIAL BOARD MEMBER (selected)

1. Co-Founder/Member, Journal of Islamic Finance Accountancy” (JOIFA), published by Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) – based in Bahrain.
2. Member, member of the editorial board ‘International Journal of Accounting and Taxation’, American Research Institute for Policy Development. USA.
3. Member, American Journal of Theoretical and Applied Business-Science Publishing Group
4. Member, the Open Journal of Economics and Finance- Synotec Publishers- USA.

MEMBERSHIP ACTIVITIES (selected)

1. Member of the American Association of International Researchers under Accounting Forum. membership ID is ACC-AAIR-1005 [2015- present]
2. Member of Bahrain Management Society [2012- present]

COMMITTEES' ACTIVITIES

1. **Chair, MBA Committee** - College of Business and Finance , 2013/2014, 2014/2015, 2015/2016 & 2016/2017
2. Member, **AACSB Committee** - College of Business and Finance , 2016/2017, 2017/2018 & 2018/2019
3. Member, **Ethics Committee**- University Level , 2016/2017, 2017/2018, 2018/2019
4. Member, **PhD Brunel University London Committee** - College of Business and Finance , 2016/2017, 2017/2018 & 2018/2019
5. Member, **Master of Engineering Management Program Committee, George Washington University** 2013/2014
6. Member, College Council/ **College of Graduate Studies and Research**, 2014/2015, 2015/2016 & 2016/2017
7. Member, College Council/ **College of Business and Finance**, 2014/2015, 2015/2016 & 2016/2017
8. Member, **The Curriculum Committee / University Level**, 2014/2015, 2015/2016 & 2016/2017
9. Member, **The time table & examinations committee/ University Level** 2014/2015, 2015/2016 & 2016/2017
10. Member, **Curriculum Committee**/college of business and finance 2014/2015, 2015/2016 & 2016/2017
11. Member, **Benchmarking Committee**, Department of Accounting and Economics, College of Business and Finance, 2013/2014 & 2015/2016
12. Member, **Curriculum Committee**, Department of Accounting and Economics, college of Business and Finance, 2013/2014
13. Member, **Time Table Committee**, Department of Accounting and Economics, college of Business and Finance, 2015/2016 & 2016/2017
14. Member, **Journals Ranking Committee**, Department of Accounting and Economics, college of Business and Finance, 2013/2014

AWARDS (selected)

1. **Best Paper Award in 2014**, Adoption of AAOIFI Accounting Standards by Islamic Banks of Bahrain: *Journal of Financial Reporting and Accounting*. Vol.11, Iss. 1, 2013. pp 131-142. Emerald Publishing Group Literati Network Awards for Excellence.
2. Ahlia University Award *to promote research in local and International conferences*. Manama, Kingdom of Bahrain, 2012.
3. Ahlia University Award *to publish a research work in reputed international journals*. Manama, Kingdom of Bahrain, 2012.
4. Ahlia University Award to publish a research work in reputed international journals. Manama, Kingdom of Bahrain, 2015

SUPERVISION (PhD and master's degree, selected)

1. PhD Candidate, Nader Al-Khatir 'HR practices in domestic Vs multinational enterprises in the country context of the Kingdom of Saudi Arabia (KSA). **Burnel University London-UK**. (November 22,2017)
2. Zainab A. Hussein "The adoption of International Accounting Standards (IAS 19) by Listed firms in Bahrain Bourse- **MBA program- Ahlia University** (2015)
3. Wael Ezzeldeen Mohamed Arafa, "Role of Finance in Engineering Management: A Qualitative Study", **Master of Engineering Management Program, George Washington University & Ahlia University** (2014)

EXTERNAL EXAMINER FOR MASTER'S DEGREE (selected)

Amina Al qallaf (2018) "The impact of investing in human capital on employee's performance: Ministry of education in Bahrain". Applied Science University ASU, Kingdom of Bahrain.

Mariam Al Othman (2015) "Corporate social responsibility disclosure determinants of listed companies in Bahrain Bourse. Applied Science University ASU, Kingdom of Bahrain.

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EXTERNAL EVALUATOR/ REVIEWER/ASSESSOR (selected)

1. University College of Bahrain (UCB), **MBA Program**, 2017/2018 [**Kingdom of Bahrain**].
2. Applied Science University ASU, **Accounting and Finance Program**, 2016/2017 [**Kingdom of Bahrain**].
3. A'Sharqiyah University, College of Business Administration, **MBA Program**, 2017/2018 [**Sultanate of Oman**].
4. Kingdom University, College of Business Administration, external assessor for the Annual Program Review of Accounting and Finance program 2017/2018 [**Kingdom of Bahrain**].

EXTERNAL REVIEWER – JOURNALS (selected)

1. Reviewer, Journal of Financial reporting and Accounting- Emerald Group Publishing, Bradford-United Kingdom
2. Reviewer, World Journal of Science, Technology and Sustainable Development (WJSTSD)- Emerald Group Publishing, United Kingdom
3. Reviewer, World Journal of Entrepreneurship, Management and Sustainable Development (WJEMSD) - Emerald Group Publishing, United Kingdom.
4. Reviewer, Journal of Financial Regulation and Compliance. Emerald Group Publishing, United Kingdom.
5. Reviewer, International Journal of Islamic and Middle Eastern Finance and Management. Emerald Group Publishing, United Kingdom.

OTHER ACTIVITIES (selected)

Bahrain Radio & TV: Interview dated Oct 1, 2016. Episode (237) about “The Relationship between Intellectual Capital and Earnings Quality: Evidence from listed firms in Bahrain Bourse”.

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LANGUAGES

Proficiency in Arabic and English and a good knowledge of Bahasa Melayu.

NATIONALITY

NATIONALITY: Yemeni [**I have been living abroad since 1998**]

DATE AND PLACE OF BIRTH: November 17, 1979, Abyan-Yemen

MARITAL STATUS: Married

REFERENCES

No	Referee's Name and Position	Country
1	Prof. Dato' Dr. Mustafa Mohd Hanefah Deputy Vice-Chancellor Vice-President Research and Innovation- University Sains Islam Malaysia (USIM) 71800 Nilai, Negeri Sembilan, Malaysia. Tel: + 606 798 8607 Fax: +606 799 2194 Mobil: + 60193319060 E-mail: mustafa@usim.edu.my	Malaysia
2	Professor Khaled Hussainey Research Lead, Accounting and Financial Management Professor of Accounting and Financial Management Portsmouth Business School, Faculty of Business and Law University of Portsmouth Room 6.22 Richmond Building, Portland Street Mobile Phone: + 447727190105 khaled.hussainey@port.ac.uk	UK

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<p>3</p>	<p>Prof. Nabil Sultan (DAS, MPA, MSc, PhD [Liverpool], CITP, FHEA, FCMI, FIKE, MIoD) Dean of the College of Business Administration A'Sharqiyah University (Ibra, Oman) Mobile Phone: + 968- 92700520 Tel: + 968- 25560706 E-mail: nabil.sultan@yahoo.co.uk</p>	<p>Oman</p>
<p>4</p>	<p>Professor Qasim Mohammad Zureigat Professor of Accounting, Sulaiman AlRajhi School of Business Saudi Arabia. Mobile Phone: + 966 549285785 E-mail: qasimmz@yahoo.com</p>	<p>KSA</p>
<p>5</p>	<p>Dr. Allam M. Hamdan Chairman, Accounting and Economics Department Associate Professor of Accounting Business & Finance College/AHLIA UNIVERSITY- Bahrain Mobile: + 973 36126727 E-mail: ahamdan@ahlia.edu.bh/ allamh3@hotmail.com</p>	<p>Bahrain</p>