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### **Education**

Ph.D. Accounting, 2003, Virginia Commonwealth University.  
M.S. Accounting, 1997, Old Dominion University.  
Masters Accounting, 1994, Cairo University.  
B.Comm. Accounting, 1986, Cairo University.

### **Areas of Interest**

Teaching Managerial Accounting, Financial Accounting, Equity Valuation and International Accounting.  
Research Executive Compensation, Earnings Management, Capital Markets, Measures of Performance, Corporate Governance, and International Accounting.

### **Academic Experience**

8/09-Present Associate Professor, University of Toledo.  
8/03-8/09 Assistant Professor, University of Toledo.  
8/01-5/02 Adjunct Faculty, Virginia Commonwealth University.  
8/97-5/01 Research and Teaching Assistant, Department of Accounting, Virginia Commonwealth University.  
5/96-8/97 Research Assistant and Tutor, Old Dominion University.  
12/87-9/95 Instructor of Accounting, Cairo University.

### **Honors and Awards**

2014 LEI Excellence in Lean Accounting Profession Award.  
2014 IMA Campus Advocate Award, IMA.  
2013 Lean Accounting Summit Scholarship  
2011 DeJute Undergraduate Teaching Award, College of Business & Innovation, University of Toledo.  
2007 Best Paper Award, American Accounting Association Ohio Regional Meeting.  
2007 Summer Research Grant, College of Business Administration, University of Toledo.  
2007 Nominated for the College of Business Administration, University of Toledo, Junior Faculty Research Award.

- 2006 Outstanding Student Organization Advisor Award, University of Toledo.
- 2005 Summer Research Grant, College of Business Administration, University of Toledo.
- 2004 Outstanding Research Paper Award, College of Business Administration, University of Toledo.
- 2004 University of Toledo URAF Summer Research Grant.
- 2004 American Accounting Association New Faculty Consortium Fellow.
- 2003 Beta Gamma Sigma member.
- 2001 Best Paper, Accounting track, Southeast Institute for Operations Research and Management Science (SEINFORMS).
- 1999 American Accounting Association Doctoral Consortium Fellow.
- 1999 Phi Kappa Phi Honor Society Scholarship.
- 1998-2000 Virginia Commonwealth University Graduate Fellowship.
- 1982-1986 Cairo University Honor Roll.

### **Professional Associations**

American Accounting Association.

### **Publications**

- Impact of Outsourcing on Hospital Financial Performance (with Kathryn Chang). *International Journal of Management Accounting Research - Special Issue on Healthcare Cost and Performance*. Forthcoming.
- The Impact of Audit Committee and Shareholder Activism on the Association between Audit-Firm Tenure and Accounting Conservatism (with Mai Dao and Hassan HassabElnaby). *Accounting and Finance Research*. 4 (1) 2015, 112-128.
- Nonfinancial Performance Measures and Earnings Management (with Hassan HassabElnaby and Emad Mohammad). *Advances in Management Accounting*. 2010, V18: 55-79
- “The Relative and Incremental Information Content of Accounting Earnings versus the Cash Recovery Rate,” (with Hassan HassabElnaby and Tanya S. Nowlin), *Review of Accounting and Finance*, 2008 (7): 372-395.
- “Audit Committees Oversight Responsibilities Post Sarbanes-Oxley Act?” (with Hassan HassabElnaby and Glenn Wolfe), *American Journal of Business*, 2007 (22):19-32.
- “The Retention of Nonfinancial Performance Measures in Compensation Contracts,” (with Hassan HassabElnaby and Benson Wier), *Journal of Management Accounting Research*, 2005 (17): 23-42.
- “An Empirical Investigation of the Performance Consequences of Nonfinancial Measures,” (with Hassan HassabElnaby and Benson Wier), *Journal of Management Accounting Research*, 2003 (15): 193-223.
- “The Impact of Environmental Factors on Accounting Development: An Egyptian Longitudinal Study,” (with Hassan HassabElnaby and Ruth W. Epps), *Critical Perspectives on Accounting*, 2003 14(April): 273-292.
- “Consequences of the Accounting Environment on Debt Covenants: Comparing Egypt to Developed Countries,” (with Hassan HassabElnaby), *Journal of Emerging Markets*, 1997 2(3) Fall/Winter: 57-71.

### **Selected Conferences Proceedings and Presentations**

- On the Determinants and Consequences of Hospitals Outsourcing Decisions – Implications of Outsourcing Non-clinical Services on Hospitals Financial Performance, with Kathryn Chang and Hassan R. HassabElnaby. Management Accounting Section Meeting of the American Accounting Association January 2014, American Accounting Association Ohio Regional Meeting April 2014 & American Accounting Association National Meeting August 2014.
- The Endogeneity of Material Weakness in Internal Controls: Implications on Auditors Dismissal Decisions (with Mai Dao and Hassan Hassabelnaby). American Accounting Association Ohio Regional meeting 2013.
- Impact of Outsourcing on Hospital Financial Performance (with Kathryn Chang). American Accounting Association’s Ohio Region Meeting 2011 & British Accounting & Finance Associations’ Annual Conference.
- Impact of Firm and Corporate Governance Characteristics on Auditor Dismissal: Evidence from Material Weakness Firms (with Hassan HassabElnaby and Mai Dao). American Accounting Association Annual Meeting, Denver, August 2011, American Accounting Association - Ohio Region Meeting 2010 & Midwest Decision Science Conference 2010.
- “Nonfinancial Performance Measures and Earnings Management” (with Hassan HassabElnaby and Emad Mohammad) – American Accounting Association Annual Meeting, Anaheim, August 2008, Ohio Regional Meeting of the American Accounting Association, Dayton, April 2008 & Eighth International Business Research Conference, Dubai, UAE, April 2008.
- “Are Audit Committees Oversight Responsibilities Expanded After Sarbanes-Oxley Act?” (with Hassan HassabElnaby and Glenn Wolfe), American Accounting Association Annual Meeting, Chicago, August 2007 & American Accounting Association Ohio Regional Meeting, Columbus, May 2007.
- “The Dynamic Relation between the Structure of Compensation and Earnings Management,” American Accounting Association Annual Meeting, Washington DC, August 2006 & The Management Accounting Section Midyear Meeting of the American Accounting Association, Clearwater Beach, January 2006.
- “The Structure of Compensation and Earnings Management,” American Accounting Association Ohio Regional Meeting, Cleveland, May 2006.
- “The Dynamic Relation between CEO Compensation and Earnings Management,” The American Accounting Association Annual Meeting, San Francisco, August 2005.

### **Seminars / Workshops**

- “Outsourcing and Hospital Performance – A Tale of Two Research Studies”, Presentation at Zhejiang University of Finance and Economics (ZUFE) – June 2014.
- “Does the Balanced Scorecard Improve Firm Performance?” Invited Presentation to Institute of Management Accountants (IMA), Egypt, December 2013.
- “Trends in Management Accounting Research”, Presentation at King Saud University – March 2012.
- “Impact of Firm and Corporate Governance Characteristics on Auditor Dismissal:

Evidence From Material Weakness Firms Control” (with Hassan HassabElnaby and Mai Dao). Presentation at Zhejiang University of Finance and Economics (ZUFE) – May 2012.

- “Trends in Management Accounting Research”, Presentation at Zhejiang University of Finance and Economics (ZUFE) – May 2011.

### **Service & Engagement**

- Editorial Board of *International Journal of Management Accounting Research* (previously - *World Journal of Financial Management*).
- Reviewer for *International Journal of Accounting and Information Management*.
- *Ad hoc* reviewer for *Advances in Accounting Behavioral Research*.
- Program Chair for the 2015 Ohio meeting of the American Accounting Association.
- Chair of the Andrews Best Paper Award Committee of the American Accounting Association Ohio Regional Meeting, April 2014.
- Member of the Best Paper Committee for the Ohio Regional Meeting of the American Accounting Association.
- Regional coordinator for the Forensic and Investigative Accounting Section of the American Accounting Association (2013 – 2015).
- Dialogue facilitator at the 2014 Southeast Regional Meeting of the American Accounting Association.
- Discussant at the 2014 Management Accounting Section Meeting of the American Accounting Association. Discussant for the 2014 the Ohio Regional Meeting of the American Accounting Association.
- Moderator for the 2014 the Ohio Regional Meeting of the American Accounting Association.
- Session chair at the 2013 British Accounting and Finance Association’s Annual Conference, Newcastle (UK) – April 2013.
- Participated in the Management Accounting Research Group Annual Conference in London (UK) (by invitation) – April 2013.
- Attend the 10th Global Management Accounting Research Symposium hosted by Michigan State University (by invitation) – June 2013.
- Session moderator for the 2012 International Accounting section of the American Accounting Association.
- Moderator for Ohio Regional Meeting of the American Accounting Association (2009 – Now).
- Discussant for Ohio Regional Meeting of the American Accounting Association (2009 – Now).
- Reviewer for the American Accounting Association Annual Meeting (Management, Financial, and International Accounting Sections).
- Reviewer and referee for the Best Student Paper competition of the Ohio Regional meeting of the American Accounting Association.
- Reviewer, discussant, and moderator for the National, Ohio regional, Southeast regional, and International and Management Accounting Sections of the American Accounting Association Midyear meetings.
- Board member and finance committee member (past treasurer and secretary) for Rescue Incorporated (not-for-profit mental health services organization).