

Dr. Ahmed Ali Alhiyari

Curriculum Vitae

Personal Details

Name: Dr. Ahmed Ali Alhiyari

Nationality: Jordanian

Martial Status: Married

Address: University of Khorfakkan, Sharjah, UAE

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Academic Qualifications

- PhD: Accounting, University Utara Malaysia (UUM), Kedah Darul Aman, Malaysia, 2016
- MBA: Accounting, University of Jordan, Amman, Jordan, 2010
- BSc (Hon): Al- Balqa' Applied University, Al-Salt, Jordan, 2006

Employment History

- 2023 – Present: Assistant Professor, College of Business Administration, University of Khorfakkan, Sharjah, United Arab Emirates.
- 2019 – 2023: Assistant Professor, Department of Accounting and Finance, Liwa University, Abu Dhabi, United Arab Emirates.
- 2016 – 2019: Assistant Professor, College of Business Administration, Aldar University College, Dubai, United Arab Emirates.
- 2010 – 2012: Instructor, Department of Accounting, Al- Balqa' Applied University, AlSalt, Jordan.
- 2008 – 2010: Auditor and Quality Assurance Specialist, Ministry of Justice, Amman, Jordan.
- 2006 – 2008: Accountant, Modern Solution Company, Amman, Jordan.

Teaching Experience

- Assistant Professor, University of Khorfakkan, UAE, September 2023 – Now.
- Assistant Professor, Liwa University, UAE, 2019 – 2023.
- Assistant Professor, Aldar University College, Dubai, UAE, 2016 –2019.
- Instructor, Al- Balqa' Applied University, Jordan, 2010 –2012.
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Conferences & Workshops

#	Conference Title	Organizing Entity	Location/Country	Role
1	2015 International Symposium on Social Sciences, Arts and Humanities	Newcastle University, United Kingdom	Bali, Indonesia	Presenting a paper
2	17th International Conference on the Developments in eSystems Engineering (DeSE)	University of Sharjah	Sharjah/ UAE	Chairing Online Session
3	IEEE Global Congress on emerging technologies (GCET 2024)	IEEE	Gran Canaria, Spain	Presenting a paper
4	7th International Conference on Advances in Business (ICAB)	University of Dubai	Dubai, UAE	Presenting a paper
5	The International Conference on Business and Technology (ICBTISTANBUL'2023)	EuroMid Academy of Business and Technology	Istanbul - Turkey	Presenting a paper
6	5 th International Conference on Organization and Management	Abu Dhabi University	Abu Dubai, UAE	Attendance
7	2023 Tenth International Conference on Social Networks Analysis, Management and Security (SNAMS)	Al Ain University	Al Ain, UAE	Presenting a paper
8	Administrative Applications & Foresight Future Conference	Emirates Society for Public Administration	Abu Dhabi, UAE	Attendance
9	2018 International Conference on Computer Auditing	Aldar University College	Dubai, UAE	Presenting a paper

Research Interests

- Audit quality.
- Corporate Governance .
- Corporate Sustainability practices.
- Earnings Management.
- Financial Repoting.
- Investment efficiency.

Research Publications (Books, Journals & Conference Papers)

- Kolsi, M. C., & **Al-Hiyari**, A. (2025). Boardroom Gender Diversity's Effect on the Relationship Between Corporate Charitable Donations and Earnings Management: Evidence From Borsa Istanbul. *International Journal of Finance & Economics*.
- **Al-Hiyari**, A. and Kolsi, M.C. (2024), "Antecedents and Consequences of Automated VAT Solution Adoption in Gulf Cooperation Countries: The Case of the United Arab Emirates", *Journal of Financial Reporting and Accounting*.
- **Al-Hiyari**, A., Kolsi, M. C., & Dungore, P. P. (2025). Does corporate financial reporting on the sustainable development goals (SDGs) enhance earnings quality? The moderating role of foreign ownership. *Society and Business Review*.
- **Al-Hiyari**, A., Chakib Kolsi, M.C.C., Lutfi, A. and Alrawad, M. (2025), "Board of director characteristics and corporate labour investment efficiency: empirical evidence from European-listed firms", *Corporate Governance (Bingley)*, doi: 10.1108/CG-09-2023-0394.
- Muqattash, R., Kolsi, M. C., & **Al-Hiyari**, A. (2025). Financial reporting considerations in response to the COVID-19 pandemic: empirical evidence from the UAE accounting professionals. *International Journal of Accounting, Auditing and Performance Evaluation*, 21(1-2), 1-17.
- **Al-Hiyari**, A. (2024), "Does top executive gender diversity matter for the value relevance of ESG controversies? Empirical evidence from European tech firms.", *Journal of Accounting & Organizational Change*.
- Lutfi, A., **Al-Hiyari**, A., Elshaer, I. A., Alrawad, M., & Almaiah, M. A. (2024). Green environmental management system and environmental performance: Results from PLS-SEM and fsQCA. *Sustainable Futures*, 8, 100276.
- Liu, L., Chen, Z., **Al-Hiyari**, A., & Nassani, A. (2024). Sustainable growth in mineral rich BRI countries: Linking institutional performance, Fintech, and green finance to environmental impact. *Resources Policy*, 96, 105159.
- **Al-Hiyari**, A., Chakib, M., Lutfi, A., Saadi, A. and Ibrahim, A. (2024), "Information asymmetry and dividend payout in an emerging market : Does corporate governance quality matter ?", *Journal of Open Innovation: Technology, Market, and Complexity*, Elsevier Ltd, Vol. 10 No. 1, p. 100188, doi: 10.1016/j.joitmc.2023.100188.
- Atayah, O.F., Nobanee, H. and **Al-Hiyari**, A. (2024), "The Readiness of Commercial Banks to the Crisis Caused by the COVID-19 Pandemic: Evidence from G20", *Journal for*

- Kolsi, M.C. and **Al-Hiyari, A.** (2024), "Does internal audit function outsourcing policy matter for environmental, social and governance performance score? Evidence from Bursa Malaysia", *Sustainability Accounting, Management and Policy Journal*, doi: 10.1108/SAMPJ-01-2024-0013.
- Rabbani, M. R., Kiran, M., Bhuiyan, A. B., & **Al-Hiyari, A.** (2024). Does diversity in top management and boards affect ESG performance? Evidence from Islamic and conventional banks in the MENA region. *International Journal of Islamic and Middle Eastern Finance and Management*.
- Khan, A., Rabbani, M. R., Aljalahma, R., Tabassum, S., & **Al-Hiyari, A.** (2024). Demystifying the Trade-Off Debate in Financial Sustainability and Social Outreach and Ranking of Indian MFIs: A Bootstrap DEA Framework. *Asia-Pacific Financial Markets*, 1-24.
- **Al-Hiyari, A. (2023)**, "Environmental, social and governance performance (ESG) and firm investment efficiency in emerging markets: The interaction effect of board cultural diversity." *Corporate Governance (Bingley)*.
- Kolsi, M.C., **Al-Hiyari, A.** and Hussainey, K., 2023. Does environmental, social, and governance performance mitigate earnings management practices? Evidence from US commercial banks. *Environmental Science and Pollution Research*, 30(8), pp.20386-20401.
- **Al-Hiyari, A.**, Kolsi, M. C., & Muqattash, R. (2022). Big N auditors and the quality of earnings: Evidence from Middle Eastern and North African countries. *Journal of General Management*, 47(4),195-212.
- Muqattash, R. Kolsi, M.C . and **Al-Hiyari. (2022)**, "Financial Reporting Considerations in Responseto COVID-19 Pandemic: Empirical Evidence from the UAE Accounting Professionals", *International Journal of Accounting, Auditing and Performance Evaluation*.
- Kolsi, M.C., Muqattash, R. and **Al-Hiyari, A. (2021)**, "How do external auditor attributes impact corporate social responsibility disclosures: Empirical evidence from ADX-listed companies", *SocialResponsibility Journal. (Emerald)*
- **Al-Hiyari, A.** and Kolsi, M.C. (2021), "How do Stock Market Participants Value ESG Performance?Evidence from Middle Eastern and North African Countries", *Global Business Review*.
- Abdussalaam, I.I., Awawdeh, A., **Al-Hiyari, A.** and Jimba, K.I. (2020), "Moderating Effects of Management Philosophy on High-Performance Work Practices Firm Performance Relationship", *African Journal of Business*.
- Kolsi, M.C., **Al-Hiyari, A.** and Hussainey, K., 2024. Corporate Social Responsibility and Sustainable Development in the United Arab Emirates: A Survey of the Legal Framework and Empirical Evidence. In *The Emerald Handbook of Ethical Finance and Corporate Social Responsibility* (pp. 113-134). Emerald Publishing Limited.
- Awawdeh, A., **Al-Hiyari, A.** and Ismail, A.I., 2024. Service Digitalization Dimensions and

Banks Competitiveness: An Institutional-Focused PLS-SEM Approach. In *Digital Technology and Changing Roles in Managerial and Financial Accounting: Theoretical Knowledge and Practical Application* (pp. 97-106). Emerald Publishing Limited.

- **Al-Hiyari, A., Haija, E. and Kolsi, M.C., 2023.** Real and Accrual-Based Earnings Management Practices in the Pre-and During the COVID-19 Outbreak: Evidence from UAE Listed Firms. In *AI and Business, and Innovation Research: Understanding the Potential and Risks of AI for Modern Enterprises* (pp. 453-463). Cham: Springer Nature Switzerland.
- Kolsi, M.C. and **Al-Hiyari, A., 2023.** Comparison of Sustainability Performance Reporting Practices in Islamic Versus Conventional Banks: Evidence from the GCC Region. In *Islamic Accounting and Finance: A Handbook* (pp. 345-365).
- Kolsi, M.C. and **Al-Hiyari, A., 2022.** Masdar sustainable company and the global reporting initiative standards 2016: A case study from the United Arab Emirates. In *Contemporary Research in Accounting and Finance: Case Studies from the MENA Region* (pp. 177-194). Singapore: Springer Nature Singapore.

Peer Review Activities

- Member - Editorial Board, Innovative and Economics Research Journal
- Reviewer, Business Strategy and the Environment
- Reviewer, Applied Economics
- Reviewer, Applied Economics Letters
- Reviewer, Corporate Social Responsibility and Environmental Management
- Reviewer, Journal of Accounting & Organizational Change
- Reviewer, International Journal of Islamic and Middle Eastern Finance and Management
- Reviewer, Journal of Financial Reporting and Accounting
- Reviewer, International Journal of Emerging Markets
- Reviewer, EuroMed Journal of Business
- Reviewer, Management Research Review

Research, Teaching Grants

- 2024-2025: Research Project Fund of AED20,000 from the University of Khorfakkan, Abu Dhabi, UAE.
- 2019-2023: Research Project Fund of AED90,000 from Liwa University, Abu Dhabi, UAE.

Awards and Recognitions

- Received recognition and appreciation from several prestigious, high-impact journals for exceptional contributions.
- One of my published papers was included in WHO database
- One of my conference articles was selected as the best conference paper.
- Letter of Appreciation from Sharjah Maritime Academy.

University & Community Services

- Higher Committee for Student Conduct (member and secretary) (2025-2026)
- Serve as a Chair of the UKF Internship Policy Investigation Committee (2024-2025).
- Review the university's policies and procedures to ensure compliance and effective implementation (2024-2025).
- Deliver training sessions for faculty and students on data analysis using Stata software (2024-2025).
- Deliver a training session for faculty members on how to assess students' learning outcomes (2023-2024).
- Secretary and member of the Employee Happiness Committee (2023-2024).
- Chair of the College Examination Committee (2023-2024).
- Serve as a member of the College Research Committee (2024-2025).
- Serve as a member of the College Student Disciplinary Investigation Committee (2024-2025).
- Serve as a member of the college appointment committee (2024-2025).
- Serve as a member of the college strategic planning committee (2024-2025).
- Serve as a Chair of the College Quality Assurance and Academic Accreditation (2024-2025).
- Member of Investigation Committee for Student Complaint Against Faculty Member (2023-2025).
- Member of Ad-hoc Committee for Final Exam Paper Review (2023-2024).
- Engage in the faculty recruitment process by shortlisting highly qualified candidates for academic positions (2023-2025).
- Representing the College of Business during a visit to the Sharjah Commerce & Tourism Development Authority (2024-2025).
- Deliver training session to my colleagues on how to prepare course files (2024-2025).
- Appointed as coordinator for the Graduation projects at the College of Business Administration (2025-2026).