

Malek Alsharairi PhD, FHEA

Associate Professor of Accounting
Dean

School of Management and Logistic Sciences
German Jordanian University
P.O. Box 35247
Amman 11180, JORDAN

Office: +962 (0) 6 429 4600
Mobile: +962 (0)
malek.alsharairi@gju.edu.jo
malek.sharairi@gmail.com

Education:

<u>Oct. 2008-Feb. 2012</u> UK	PhD in Accounting & Finance -PhD thesis title: Pre-merger Earnings Management: Sarbanes Oxley, Leverage and Non-cash Acquisition Premia	Durham University
<u>Oct. 2003-July 2005</u> Jordan	MSc in Accounting -Rating: <i>Excellent</i> -GPA = 88.3 % Magna Cum Laude -MSc thesis title: The impact of adopting international accounting standards on the Jordanian environment: the perspective of accountants, auditors and academicians.	Yarmouk University
<u>Sept.1999-June 2003</u> Jordan	BSc in Accounting -Rating: <i>Excellent</i> -GPA = 90.3% Summa Cum Laude -Placed on Honour List during all academic semesters of study. -Ranked 1st among the 142 students graduated at the same term.	Yarmouk University
<u>May 2002-July 2002</u> France	Diploma EBP - European Business Program – Academic Exchange	Université de Provence
<u>Sept.1998-July 1999</u> Jordan	GSECE (Tawjihi) -Stream: Scientific. -Grade = 88.2% .	ISS High School

Academic Ranks:

<u>Apr. 2016 – present</u> Jordan	Associate Professor (tenured)	German Jordanian University
<u>Mar. 2012 – Mar.'16</u> Jordan	Assistant Professor	German Jordanian University
<u>Sept.2005 – Sept.'08</u> Jordan	Instructor	Yarmouk University

Administrative Posts:

<u>Oct. 2017 – Present</u> Jordan	Dean	School of Management and Logistic Sciences, GJU
<u>June 2017 – Oct '17</u> Jordan	Interim Dean	School of Management and Logistic Sciences, GJU
<u>Sept. 2016 – June'17</u> Jordan	Vice Dean	School of Management and Logistic Sciences, GJU
<u>Feb. 2015 – May '16</u> Jordan	Director	German Jordanian Insurance Center, GJU
<u>Sept. 2013 – Oct. '16</u> Jordan	Exchange Coordinator	International Accounting Dept., GJU
<u>Sept. 2012 – Sept.'14</u> Jordan	Head of Department	International Accounting Dept., GJU

Adjunct & Visiting Posts:

<u>Sept. 2015 – present</u> Jordan	Adjunct Associate Professor	GSBA- German Jordanian University
<u>June 2015</u> Germany	Visiting Professor	Technische Hochschule Nürnberg
<u>June 2015</u> Germany	Visiting Professor	Hochschule Coburg
<u>June 2015</u> Germany	Visiting Professor	Hochschule Fulda
<u>Feb. June 2015</u> Jordan	Adjunct Lecturer	M.A. HSM Program- Yarmouk University
<u>Apr. 2015</u> Jordan	Guest Speaker	Princess Sumayya University for Techno.
<u>Dec. 2014</u> Germany	Visiting Professor	Technische Hochschule Nürnberg
<u>Mar. 2009 – Dec.'11</u> UK	Adjunct Teaching Fellow	Durham University

Honours, Awards and Distinctions:

<u>Sept. 2016</u> USA	IMA Campus Advocate	Institute of Management Accountants
<u>April 2016</u> UAE	Best Paper Award <i>Australian Academy of Business and Social Sciences</i>	AABSS
<u>Nov. 2014</u> Jordan	Teaching Excellence Award	German Jordanian University
<u>Jan. 2011</u> USA	Outstanding Research Award <i>Institute for Business and Finance Research</i>	IBFR
<u>Nov.2010</u> UK	Best Postgraduate Student	Durham University
<u>Sept. 2010</u> UK	DULTA <i>Durham University Learning & Teaching Award</i>	Durham University
<u>May 2010</u> Czech	Best Paper Award	University of Economics, Prague
<u>Mar. 2010</u> UK	Exceptional Doctoral Award	Durham University
<u>Feb2000- Aug2003</u> Jordan	Honour List <i>(all bachelor's semesters)</i>	Yarmouk University

Scholarships, Grants & Research Funding:

<u>Sept. 2016</u> Jordan	Research Fund: SRSF (JOD19,500.00) Project: Investment Policies and Performance of Social Security Investment Fund	Scientific Research Fund
<u>March 2015</u> Jordan	Internal Seed Funding (USD30,881.00) Project: The Influence of Country LPI on Companies' Working Capital	GSSR-German Jordanian University
<u>Oct. 2007</u> Jordan	PhD Scholarship	German Jordanian University
<u>Oct. 2003</u> Jordan	MSc Degree Scholarship	Yarmouk University
<u>May 2002</u> France	Student Exchange Scholarship	Université de Provence

Journal Papers:

- Alsharairi, M.**, Al-Abdullah, R. and Atmeh, M. (2019) "Glocalization: A balanced approach for a smoother International Accounting Harmonization in the developing countries". *Journal of Developing Areas*. 53(4): pp.207–215
- Alsharairi, M.**, Smith, D. and Gleason, K.C. (2018) "Firm Investment Efficiency and Auditor Perception of Dividend Initiation." *Quarterly Journal of Finance and Accounting*. 56(3-4): pp. 67-102.
- Alsharairi, M.** and Iqtait, K. (2017) "Some Restraints of Earnings Management Incidence: Evidence from FTSE-350". *International Journal of Managerial and Financial Accounting*. 9(4): pp.384-400
- Alsharairi, M.**, Dixon, R. and Al-Hamadeen, R. (2017) "Event-Specific Earnings Management: Additional Evidence from US M&A Pre-and Post-SOX". *Journal of Financial Reporting and Accounting*. 15(1): pp.78-98.
- Alsharairi, M.**, Abubaker, W. (2016) "Does Arab Spring have a spillover effect on Dubai Financial Market?" *Journal of Developing Areas*. 50(6): pp. 319-331.
- Alsharairi, M.**, Al-Hamadeen, R., Issa, F. and Kakish, O. (2015) "Interim Financial Reporting and Compliance with IAS 34: The Case of the Jordanian Financial Sector" *International Journal of Business and Social Science*. 6 (11): pp. 100-109.
- Alsharairi, M.**, Black, E.L., Hofer, C. and Al-Hamadeen, R. (2015) "The Post-merger Performance of the European M&As: Does Pre-merger Earnings Management Matter?" *Corporate Ownership and Control*. 13(1): pp. 994-1005.
- Alsharairi, M.**, Black, E.L. and Hofer, C. (2015) "The Impact of Pre-merger Earnings Management on Non-cash Acquisition Premia: Evidence from the European Market for Corporate Control." *Corporate Ownership and Control*. 12(4): pp. 587-602.
- Alsharairi, M.**, Gleason, K.C. and Kanaan, Y. (2015) "Bidder Earnings Management, Cynical Targets and Acquisition Premia." *Quarterly Journal of Finance and Accounting*, 52(1-2): pp. 1-40.
- Al-Hamadeen, R. and **Alsharairi, M.** (2014). "Financing Higher Education Institutions: Experience of the Jordanian Public Universities." *Research Journal of Finance and Accounting*, 5 (8): pp. 185-194.
- Bozos, K., Ratnaik, Y. C., and **Alsharairi, M.** (2014) "How has the international harmonization of financial reporting standards affected merger premiums within the European Union?" *International Review of Financial Analysis*, 31(0): pp. 48-60.
- Alsharairi, M.** and Salama, A. (2012) "Does Leverage Impact Earnings Management? Evidence from US Non-cash Acquirers." *Journal of Financial & Economic Practice*, 12(1): pp.18-34.

Book Chapters:

- Alsharairi, M.** (2017) "Corporate Governance: between the stick of law and the carrot of ethics". *Ethik und Wirtschaft*. GRIN Verlag Publishing GmbH. Volume 7, pp.74-79.
- Al-Hamadeen, R., **Alsharairi, M.** and Qaqish, H. (2016) "Intangibles Disclosure: Evidence from Annual Reports of the Jordanian Industrial Public Listed Companies" *Springer Proceedings in Business and Economics: New Trends in Finance and Accounting*. pp. 385-396

Working Papers:

Alsharairi, M., Compliance with Corporate Governance codes: A risk signalling perspective.

Alsharairi, M., and Abu-Shaikha, I., The Influence of Country's LPI on Firms' Inventory Control: An International Investigation.

International Conferences:

- 27 June –1 July 2016
Spain
XII International Accounting Symposium
-Universidad Autónoma de Madrid, Universidad Carlos III de Madrid
- *Summer School for Researchers in Accounting and Financial Economics*
- 27 May 2016
Czech Republic
17th Annual Conference on Finance and Accounting
- University of Economics, Prague.
- Paper: *Intangibles Disclosure: Evidence from Annual Reports of the Jordanian Industrial Public Listed Companies*
- 17-18 Apr 2016
UAE
Australia-Middle East Conference on Business and Social Sciences 2016
- Australian Academy of Business and Social Sciences. Dubai.
- Paper: *Does Arab Spring Have a Spillover Effect on Dubai Financial Market?*
- 4-7 July 2013
Turkey
The Annual Conference of the Academy of International Business.
-AIB. Istanbul.
- Paper: *How has the International Harmonization of Financial Reporting Standards Affected Merger Premiums within the European Union?*
- 16-18 May 2012
Jordan
The International Conference for Economic, Business, and Financial Challenges in MENA & GCC Countries.
-German Jordanian University. Dead Sea.
- Paper: *Pre-merger Earnings Management and Non-Cash Acquisition Premia.*
- 18-20 July 2011
Spain
The 4th International Accounting & Finance Doctoral Symposium.
-Salamanca University. Salamanca.
-Paper: *Pre-merger Earnings Management as an ex ante Factor in M&A Valuation: Evidence from Acquisition Premia.*
- 12-13 July 2011
UK
NARTI 7th Annual Doctoral Colloquium.
-Lancaster University Management School. Lancaster.
-Paper: *Pre-merger Earnings Management and Acquisition Premium.*
- 2-5 Jan 2011
USA
The Global Conference on Business and Finance.
-The Institute of Business & Finance Research. Las Vegas, Nevada.
-Paper: *Does Leverage Impact Earnings Management? Evidence from US Non-cash Acquirers.*
- 22-23 July 2010
UK
The NARTI 6th Annual Doctoral Colloquium.
-York Management School. York.
-Paper: *Earnings Management in Mergers and Acquisitions.*
- 14-18 June 2010
Germany
EDEN Doctoral Seminar on Empirical Financial Accounting Research.
-Goethe Universität, Frankfurt.
-*Series of specialised seminars on empirical research in financial accounting.*
- 28-29 May 2010
Czech Republic
The 11th Annual Conference of Finance and Accounting.
-The University of Economics. Prague.
-Paper: *Earnings Management in US M&A: Pre & Post SOX Investigation.*
- 27 May 2010
UK
A Workshop on the Effective Researcher.
-Sunderland University. Sunderland.
-*Two days workshop by participants from universities in the Northeast of England.*
- 14-15 April 2009
The Second Conference for the Faculty of Business.

Jordan	-The University of Jordan. Amman. -Paper: <i>The Reflections of International Accounting Harmonisation in Emerging Economies: Jordan as Example</i> ”.
<u>24-26 April 2008</u> Bahrain	The International Conference on Business Globalization. -The College of Business. University of Bahrain. Manama. -Paper: <i>The Impact of Adopting International Accounting Standards on the Jordanian Environment</i> .
<u>May-July 2002</u> France	The European Business Programme 2002. -Université de Provence. Aix-en-Provence. -Paper: <i>Dietary Supplement Importing Plan: Xenadrine from US to France</i> .

Examination of Theses:

Aug 2018	The Relationship between Corporate Social Responsibility (CSR) and Earnings Quality: An Empirical Study on Industrial Jordanian Corporations Listed on ASE. <i>Master’s thesis by Omar Alrousan. Yarmouk University, Jordan.</i>
Mar 2018	The impact of cultural values on accounting conservatism: Evidence from Jordan. <i>Master’s thesis by Abdullah Obeidat. Yarmouk University, Jordan.</i>
July 2017	The impact of board composition and ownership structure on corporate social responsibility disclosure: an empirical examination of industrial companies listed on the Amman stock exchange. <i>Master’s thesis by Mohammad Qa’dan. Yarmouk University, Jordan.</i>
May 2017	The relationship between financial risk and financial performance in publicly listed insurance Jordanian companies. <i>Master’s thesis by Asma’a Alnsour, Balqa’a Applied University, Jordan.</i>
Aug 2016	The extent of using income smoothing practices in the Jordanian financial companies listed on Amman Stock Exchange: An empirical study. <i>Master’s thesis by Abd Alkareem Ghazi Alwadi. Yarmouk University, Jordan.</i>
Aug 2016	The impact of using accounting information systems in the Kuwaiti Commercial Banks on Credit Decision from the perspective of credit personnel. <i>Master’s thesis by Nasir Shafi Alajmi. Al-Albayt University, Jordan.</i>
Jan 2016	The impact of credit criteria on lending decisions from the perspective of internal control systems: An exploratory study in the Kuwaiti commercial banks. <i>Master’s thesis by Abdullah Mnahi. Al-Albayt University, Jordan.</i>

Professional Affiliations & Memberships:

Aug 2017 - present	Higher Commission for Public Accounting in Jordan	<i>Commission Member</i>
Aug 2017 - present	JCPA Examination Board	<i>Member</i>
Jan 2011 - present	Higher Education Academy	<i>Fellow Associate</i>
Sept 2015 - present	Institute of Management Accountants (ID: 8197250)	<i>Member / Advocate</i>
Jun 2013 - Jul 2014	Academy of International Business	<i>Member</i>
Sept’ 14 - Sept’ 15	JACPA/ <i>Academic & Professional Committee</i>	<i>Member</i>

Refereeships in Academic Journals:

Mar 2016 - present	Journal of Financial Reporting and Accounting, <i>Emerald Group Publishing.</i>
Jan 2016 – present	Corporate Ownership & Control, <i>Vertus Interpress.</i>
Jun 2016 – present	Zarqa Journal for Research and Studies in Humanities, <i>Zarqa University.</i>

University Service in Committees, Boards & Councils:

@ German Jordanian University

2019 – present	<i>University Investment Fund</i>	<i>Chairman</i>
2019 - present	<i>Employees Savings Fund</i>	<i>Chairman</i>
2019 – present	<i>International Accreditation Committee</i>	<i>Member</i>
2018 – present	<i>Strategic Planning Committee</i>	<i>Member</i>
2018 – present	<i>Regulations Committee</i>	<i>Member</i>
2018 – present	<i>German Year Scholarship Committee</i>	<i>Member</i>
2017 - present	<i>Quality & Accreditation Committee</i>	<i>Member</i>
2017 - 2018	<i>Graduate Studies Council</i>	<i>Member</i>
2017 – 2018	<i>Committee of Graduate Studies at School</i>	<i>Chairman</i>
2017 - present	<i>Deans' Council</i>	<i>Member</i>
2017 - present	<i>School Council</i>	<i>Chairman</i>
2017 – 2018	<i>University Disciplinary Council for Students</i>	<i>Member</i>
2017	<i>Senior Admin Selection Committee</i>	<i>Chairman</i>
2017 – 2018	<i>GJU Nursery Board of Directors</i>	<i>Member</i>
2017- 2018	<i>Graduate Studies Committee</i>	<i>Member</i>
2013 - present	<i>Several Investigation Committees</i>	<i>Chairman</i>
2016 - 2018	<i>Promotion School Committee</i>	<i>Member</i>
2016 - present	<i>Students' Financial Support Fund Committee</i>	<i>Member</i>
2012 - present	<i>Department Council</i>	<i>Member</i>
2012 - 2016	<i>Scientific Research School Committee</i>	<i>Member / Chairman</i>
2012 - 2016	<i>Disciplinary Committee</i>	<i>Member / Chairman</i>
2012 - 2017	<i>School Council</i>	<i>Member</i>
2012 - 2014	<i>Department Council</i>	<i>Chairman</i>

@ Durham University

2009 - 2012	<i>Ustinov College Jordanian Society</i>	<i>Founding President</i>
2009 - 2012	<i>Students-Staff Consultive Committee</i>	<i>Member</i>
2009 - 2012	<i>Durham Business School Students Union</i>	<i>PhD Students Rep</i>
2009	<i>Ustinov College/ Induction Committee</i>	<i>Induction Rep</i>

@ Yarmouk University

2006 - 2008	<i>Departmental Council</i>	<i>Member</i>
2006 - 2008	<i>Courses Equivalency Committee</i>	<i>Member</i>
2006 - 2008	<i>Faculty Social Committee</i>	<i>Member</i>

International Projects:

<u>2017-2019</u> Germany & Uzbekistan	Business ethics with the example of sustainable textile production. DAAD funded project under the theme: "Intercultural Dialogue with the Islamic World" Partners in Germany: HTW Dresden & Europa-Universität Flensburg Partners in Uzbekistan: Plekhanov Russian University of Economics & Namangan State University
<u>2018</u> Belgium	Erasmus+ Staff Mobility Partner in Belgium: University Hasselt.

Taught Courses:

2012- present
Jordan

German Jordanian University

Master's Courses:

- 1) MBA 764: Corporate Governance

Undergraduate's Courses:

- 1) ACC 101: Principles of Accounting I
- 2) ACC 303: Introduction to Accounting
- 3) ACC 321/213: Intermediate Accounting I
- 3) ACC 322/214: Intermediate Accounting II
- 4) ACC 423: Advanced Accounting and International Standards
- 5) ACC 424: Financial Statement Analysis
- 6) ACC 599A/B/C: Special Topics in Accounting

2009- 2012
UK

Durham University

Master's Courses:

- 1) ECON 42915: Financial Statement Analysis
- 2) BUSI 41R15: Business Economics and Accounting
- 3) ECON 41915: Corporate Reporting

Undergraduate's Courses:

- 1) BUSS 2091: Auditing & Accounting Information System

2005 -2015
Jordan

Yarmouk University

Master's Courses:

- 1) HSM 606: Management Accounting for Health Services

Undergraduate's Courses:

- 1) ACC101: Fundamentals of Accounting (I)
- 2) ACC102: Fundamentals of Accounting (II)
- 3) ACC 201: Intermediate Accounting (I)
- 4) ACC 202: Intermediate Accounting (II)
- 5) ACC 341: Analysis of Financial Statements
- 6) ACC 432: Managerial Accounting

Guest Lectures:

Dec.'14, June'15
Germany

Technische Hochschule Nürnberg

Master's Courses:

- 1) IFRS 9: Financial Instruments
- 2) IAS 7: Cash Flow Statement

Undergraduate's Courses:

- 1) Foundation on Accounting and Marketing
- 2) Non-financial Accounting and Sustainability Reporting
- 3) Fundamentals of Accounting & Finance

June 2015
Germany

Hochschule Coburg

Master's Lecture:

- 1) Jordan's Capital Market: Development and Structure

June 2015
Germany

Hochschule Fulda

Undergraduate's Courses:

- 1) IAS 17: Accounting for Leases
- 2) IAS 7: Preparation of Statement of Cash Flows

Skills:

- IT Skills**
- Mac/Windows & Internet environments: Very Good user.
 - MS-Office applications (Word/Excel/Power Point): Excellent user.
 - Endnote X: Good User.
 - SPSS, STATA and SAS: Good user.
 - Reuters *Thomson One Banker*, DataStream, EIKON, COMPUSTAT & WRDS databases: Good user.
- Languages**
- Arabic: Tongue language.
 - English: Fluent.
 - German: Basic.

References:

President - German
Jordanian University

Prof. Manar Fayyad, www.gju.edu.jo
manar.fayyad@gju.edu.jo

Former President -
German Jordanian
University

Prof. Natheer Abu Obeid, www.gju.edu.jo
obeid_na@yahoo.com

Vice President –
German Jordanian
University

Prof. Dorit Schumann, www.gju.edu.jo
Dorit.shcumann@gju.edu.jo

General Secretary -
Association of Arab
Universities

Prof. Sultan Abu-Orabi, www.aaru.edu.jo
secgen@aar.edu.jo

Professor of
Accounting –
Technische Hochschule
Nürnberg

Prof. Dr. Gerald Preißler, www.th-nuernberg.de
gerald.Preissler@th-nuernberg.de