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## Dr. Muhannad A. Atmeh

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<b>Education</b>	[ 9/2000 – 12/2003]	University of Newcastle	UK
	Ph. D / Accounting and Finance		
	[ 9/1990 – 1/1995]	University of Jordan	Jordan
	MBA/ Accounting		
	[ 9/1986 – 8/1989]	Kuwait University	Kuwait
	Ba. / Accounting		

### **Professional Certificate & Membership**

#### **JCPA Jordanian Certified Public Accountant**

- Board Member of the Jordanian Association of Certified Public (JACPA) Accountants [From Dec 2008 to 2014, and from Oct. 2017 to Oct. 2021].
- Head of Technical Committee at JACPA. [From 2011 to 2014]
- Member of Training Committee at JACPA.
- Head of Discipline committee at JACPA [From 2014 to present]

### **Experience**

**[1/2010– to present]** The German-Jordanian University

Associate Professor in Accounting

Dean of Business School

**[ 12/2003 – 1/2010]** The Hashemite University

Assistant Professor in Accounting

Dean Assistant 9/2006 – 9/2007

Head of Accounting Department 9/2008 – 9/2009

**[ 9/1999 – 9/2000 ]** The Hashemite University

Lecturer in Accounting

[ 9/1996 – 9/1998 ]      Income Tax Department

**Tax Assessor** Job responsibilities include:

- Accepting tax returns and reviewing them.
- Analyzing financial data presented by the taxpayer and gathering evidence regarding balances.
- Amending financial data to treat differences between tax law and accounting standards.
- Treatment for exemptions according to provisions stated in the tax law act.
- Taking decisions concerning the amount of tax to be paid.

[ 9/1994 – 9/1996 ]      Saba & Co. (Deloitte&Touche)

**Auditor.** Working in one of the big four audit firms under a highly professional approach. Job responsibilities included:

- Audit Planning and design of audit program for audit engagements.
- Studying internal control and assessing control risk.
- Compilation of audit evidence and evaluating sufficiency and competence.
- Preparation of working papers.
- Supervising assistances.

[ 9/1990 – 9/1994]      Worked at several small and medium audit firms

- Accounting and bookkeeping.
- Performing substantive tests as assistant for auditors.

**Published  
Research**

- Maali, B., Fendi, U., Atmeh, M. (2021), "The economic reality of Islamic banks' transactions: a qualitative inquiry", *International Journal of Islamic and Middle Eastern Finance and Management*, Vol. 14 No. 2, pp. 286-300.
- Fendi, U., Maali, B., Atmeh, M. (2021), "Rational speculative bubbles in the stock market: the case of Amman Stock Exchange", *Afro-Asian Journal of Finance and Accounting*, *Forthcoming*.
- Atmeh, M., Shaban, M., Alsharairi, M. (2020), "Corporate Social Responsibility: Motives and Financial Performance" *International Journal of Financial Studies*, Vol. 8, No. 4, 76.
- Alsharairi, M., Atmeh, M., Al-Abdullah, R. (2019), "Glocalization: a balanced approach for a smoother international accounting harmonization in the developing countries" *The Journal of Developing Areas*, Vol 53, No.4

- Abushaika I., Salhieh, L., Atmeh, M., Mdanat, M. (2018), "Transportation extended wastes and road haulage efficiency" *International Journal of Quality & Reliability Management*, Vol 35, No. 9 (Forthcoming).
- Abu-Serdaneh, J., Atmeh, M., Jarbou, L. (2018), "Ownership Structure and Conservatism's Impact on Jordanian Bank's Financial Performance" *The Journal of Developing Areas*, Vol. 52, No. 4, pp.183-197
- Atmeh, M., Maali, B. (2017), " An accounting perspective of the use of combined contracts and donations in Islamic financial transactions" *Journal of Islamic Accounting and Business Research*, Vol. 8, No. 1, 2017, pp. 54-69.
- AlShattarat, W., Atmeh, M. (2016), "Profit-Sharing Investment Accounts in Islamic Banks or Mutualization, Accounting Perspective", *Journal of Financial Reporting and Accounting*, Vol.14, No. 1, pp. 30-48.
- Atmeh, M. (2016), "The Players in the Accountancy Profession and Their Roles: The Case of Jordan", *International Journal of Business and Management*, Vol.11, No. 3, pp. 64-72.
- Maali, B., Atmeh, M. (2015), "Using Social Welfare Concepts to Guarantee Islamic banks' Deposits", *International Journal of Islamic and Middle Eastern Finance and Management*, Vol. 8, No.2, pp.134-149
- Al-Shattarat, W., Atmeh, M. and Al-Shattarat, B. (2013), "Dividend Signalling Hypothesis in Emerging Markets: More Empirical Evidence", *Journal of Applied Business Research*, Vol. 29, No. 2, pp. 461-467.
- Abu Serdaneh,J., Atmeh, M. and Alhawi, I. (2013) " Ability of Jordanian Companies to Prevent and Detect Fraud: An Analytical Study of Service Sector", *Jordan Journal of Business Administration*, Vol. 9, No. 1, pp. 41-59
- Atmeh, M. and Ramadan, A. (2012), "A critique on accounting for the mudarabah contract", *Journal of Islamic Accounting and Business Research*, Vol.3, Issue.1, pp. 7-19.
- Atmeh, M. and Abu-Serdaneh, J. (2012), "A Proposed Model for Accounting Treatment of Ijarah", *International Journal of Business and Management*, Vol.7, No. 18, pp. 49-56.
- Abdulhadi, R., Chen, J., Al-Khadash, H. and Atmeh, M. (2012) "A mediating role of debt level on the relationship between determinants of capital structure and firm's financial performance", *International Research Journal of Applied Finance*, Vol.3, Issue.1, pp. 65-92.

- Atmeh, M. and Kaddash, H. (2008), "Factors affecting cheating behavior among accounting students (using the theory of planned behavior)", *Journal of Accounting- Business & Management*, Vol.15, No.1, pp. 109-125
- Atmeh, M. and Dobbs, I. (2006), "Technical analysis and the stochastic properties of the Jordanian stock market index return", *Studies in Economics and Finance*, Vol.23, No.2, pp.119-140.

## Conferences

- Atmeh, M. (2015), "The Relationship between the Academic and the Professionals in the Accountancy Profession", The eleventh international conference on accounting and auditing, organized by Jordanian Association of Certified Public Accountants and The Arab Federation of Accountants & Auditors, 8-9 September 2015, Amman, Jordan.
- Atmeh, M. (2012), "Profit-Sharing Investment Accounts in Islamic Banks or Mutualization , Accounting Perspective", The third international conference on accounting and auditing, organized by Kuwait Association of Accountants and Auditors, Kuwait University and The Arab Federation of Accountants & Auditors, 5-6 December 2012, Kuwait.
- Atmeh, M. and Ramadan, A. (2011), "Accounting perspective in Mudarabah contract" A paper presented in IIUM International Accounting Conference (INTAC V) organized by International Islamic University 12-13 July 2011 Kuala Lumpur Malaysia.  
The paper received the best paper award certification in the conference.
- Atmeh, M. (2007), "Obstacles to Using Stock Prices as Fair Values in Emerging Capital Markets" Published in the proceeding of the مؤتمر مهنة المحاسبة والمراجعة والتحديات المعاصرة, Abu Dhabi, UAE.
- Atmeh, M. and Kaddash, H. (2005), "An Analysis Of Learner's Perceptions Toward Factors Affecting Cheating Behavior Among Accounting Majors" Published in the proceeding of the International Conference On EABR/TLC. 22-24 June 2005 Santorini, Greece

**Courses Taught**

- Islamic Accounting
- Intermediate Accounting
- Auditing
- International Auditing Standards
- Advanced Auditing ( Post graduate)
- Accounting Information systems (AIS)
- Advanced AIS ( Post graduate)
- Tax Accounting
- Financial Statements Analysis
- International Accounting Standards.

**Training Courses**

- 21-22 December, 2011, Islamic accounting standards. Training course delivered to Dubai Islamic bank employees.
- During 2006-2015 conducted several training courses for Jordanian Association of Certified Public Accountant relating to international auditing standards and international accounting standards
- During 2005 - 2015 conducted several JCPA Training courses (course aims to prepare candidates for Jordanian Certified Public Accountant exam)
- Completed Master Training Program organized by Institute of Chartered Accountants in England and Wales (ICAEW) & JACPA. (during 2014-2015)

**Language**

- Arabic: Mother Tongue
- English: Fluent

**Other Skills**

- Excellent working knowledge of statistical packages
- Proficient in formulating, and conducting research (accounting & finance), analyzing the findings and writing the report.
- Technical analysis skills (financial markets)