

CURRICULUM VITAE

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EDUCATION:

- Ph.D.** 1988, The University of Birmingham, U.K
Major: Accounting and Finance
Dissertation: *Auditing, Firm Characteristics and Accountability: Some Historical Evidence.*
- MSc** 1992, The University of Edinburgh, U.K
Major: Information Technology, Knowledge Based Systems.
Dissertation: *The Expert AOF: A Rule-Based Expert System For Audit Opinion Formation*
- MSoc Sc** 1984, The University of Birmingham, U.K
Major: Accounting.
Dissertation: *Evaluation of Divisional Performance in Multinational Companies.*
- B.Law** 1998, Cairo University, Egypt.
Major: Law
Grade: Good.
- B.Com** 1982, Cairo University, Egypt.
Major: Accounting.
Grade: Very Good.

ACADEMIC WORK EXPERIENCE:

- (2006- Present) Full time Professor**
Department of Accounting, School of Business, The American University in Cairo.
- (2004- 2005) Part-time Professor**
School of Management, Economic and Communications, The American University in Cairo.
- (2001-Sept 2013) Full time Professor**
Faculty of Commerce, Cairo University
- (2007- 2008) External Examiner**
University of Modern Science and Technology (MSA), Cairo, Egypt

- (1996-2001) **Full time Associate Professor**
Faculty of Commerce, Cairo University.
- (1989-1996) **Lecturer**
Faculty of Commerce, Cairo University
- (1984-1989) **Assistant Lecturer**
Faculty of Commerce, Cairo University.
- (1982-1984) **Tutor**
Faculty of Commerce, Cairo University.
- (1999) **Associate Professor, Part time**
The Arab Academy for Science and Technology and Marine Transportation
- (1996-1997) **Associate Professor, Part time**
Cairo Higher Institute for Computer, Information and Management

COURSES TAUGHT:

List of Undergraduate Courses

Faculty of Commerce – Cairo University

- (Postgraduate) **Master & Diploma of Accounting, Auditing and Information Systems**
Studies in Auditing
Principles of Financial Accounting
Managerial auditing
Accounting Information System
Accounting Information System & Expert Systems

Faculty of Commerce – Cairo University and The American University in Cairo

- (Undergraduate) ACCT 201 Financial Accounting
ACCT 211 Financial Accounting
ACCT 301 Intermediate Accounting
ACCT 302 Intermediate Accounting
ACCT 305 Auditing
ACCT 407 Auditing
Studies in Auditing
Principles of Financial Accounting
Accounting Information Systems
Accounting Information Systems & Expert Systems
Accounting for Partnership and Corporations
Analysis and Critiques of business financial accounting.

Creation of New Courses

- (2009-present) “Contemporary Issues in Auditing”, the AUC
(2009-present) “Contemporary Issues in Accounting”, the AUC
(2003-2006) “Principles of Financial Accounting”, Faculty of Commerce, Cairo University
(2004-2006) “Auditing”, Master of Science in Accounting, Faculty of Commerce, Cairo University
(1994-2006) Auditing 3rd & 4th year Undergraduate, Cairo University

(1999-2003) “Studies in Accounting and Auditing Standards”, Master degree, Cairo University
(1996-1998) & (2000/2001). Studies in Auditing, Diploma, Cairo University
(1994-1997) Accounting Information Systems, Faculty of Commerce, Cairo University
(1992-1993) Studies in Managerial Auditing, Diploma, Faculty of Commerce, Cairo University
(1989-1991) “Accounting for Partnership and Corporation”, Faculty of Commerce, Cairo University

Curriculum Development

(2008 - Present) M.Sc. in Accounting Proposal (AUC)
(2006 – Present) Auditing 305 (407) (AUC)
(2006 – Present) Financial Accounting 201 (211) (AUC)
(2006-Present) Intermediate Accounting 301 (302) (AUC)
(2003-2006) “Principles of Financial Accounting”, Cairo University
(1995-1997) Accounting Information Systems, Cairo University
(1989-1991) Accounting for partnership and corporations, Cairo University
(2004-2006) Auditing, Cairo University
(1999-2003) Studies in Accounting and Auditing Standards, Cairo University
(1994-1995) Accounting Information Systems, Cairo University
(1992-1993) Studies in Auditing/ Managerial Auditing, Cairo University
(1996-1998) & (2000-2001). Studies in Auditing, Cairo University

Activities Related to Teaching

- (2009)** **Examiner** Fulbright Program – Binational Commission (Educational and Cultural Exchange Program)
- (2007-2012)** **Examiner** for the Egyptian Accountants and Auditors Society. Setting and grading the final auditing exam for students applying for the Society’s certificate. The Egyptian Accountants and Auditors Society is the top society of accounting in Egypt. It is the closest to the CPA exams that we have in Egypt. Therefore, being the examiner is considered to be a very high honor.
- (2005-2008)** **Member**, Administrative Scientific Board, Academy for Scientific Research and Technology. The board is responsible for the study, evaluation and approval of all finance activities for scientific research opportunities for all public sector universities in the Arab Republic of Egypt.

Awards and Words of Recognition due to Reputation as a Teacher

- 2015** **Words of recognition** from the Dean of School of Business for distinguished teaching skills that have inspired many students in the past years and continue to attract many young talents who want to have unique learning experience. The American University in Cairo.
- 2014** **Words of recognition** from the Dean of School of Business for playing an active role in strengthening the teaching, research and service activities, the American University in Cairo.
- 2013** **Words of recognition** from the Dean of School of Business for playing an active role in strengthening the teaching, research and service activities, the American University in Cairo.
- 2013** **Words of Appreciation** and Recognition for all efforts and dedication to providing professional services. Arab Poultry Breeders Company.
- 2013** **Certificate of Recognition and Appreciation for excellent efforts and outstanding Performance in promoting the training process.** The Egyptian banking Institute, the Central Bank of Egypt.

- 2013 **Words of Recognition** from the assistant editor of the International Journal of Economics and Finance for my expertise in **publishing my paper title “ A Critical Analysis of auditors’ perception of the Impact of Section 404 of the Sarbanes Oxley Act on Audit Quality: An Egyptian Perspective”**.
- 2013 **Words of recognition** from the Vice Dean for Community Services and Environmental Development, Faculty of Commerce, Cairo University, for recruitment and hiring of faculty Graduate to Crowe Horwath office.
- 2013 **Words of appreciation** for proposed ideas for better development of Nile Stock Exchange, Chairman of the Egyptian Stock Exchange.
- 2012 **Words of recognition** from the Vice Dean for Postgraduate and research, Faculty of Commerce, Cairo University **for continuous support for the development of the faculty and providing a copy of recent report published for the improvement of accounting education in the U.S.A.**
- 2012 **Words of Recognition** from the Vice Dean for Community Services and Environment Development, Faculty of Commerce, Cairo University for providing **training and guidance for the undergraduate and graduate students at the faculty during the summer holiday to benefit from the real world experience in accounting and auditing.**
- 2012 **Words of recognition** from the Dean of School of Business for playing an active role in strengthening the teaching, research and service activities **“I would like to commend you for the market experience you bring to the classroom discussions which is much appreciated by all students”**, the American University in Cairo.
- 2012 **Words of Recognition** from Board of Directors of Gezira Sporting Club for preparing manual for the audit committee of the club.
- 2012 **AUC Excellence in Teaching Award Nomination.**
- 2011 **Words of recognition** for playing an active role in strengthening the teaching and research and service activities, the American University in Cairo.
- 2010 **Certificate of recognition** for publishing one article in reputable refereed rank B journals in 2010, School of business, The American University
- 2010 **Words of recognition** for playing an active role in strengthening the teaching and research activities, the American University in Cairo.
2010. **Words of recognition** for services to faculty of commerce, Cairo University, Graduation Ceremony.
- 2009 **Words of recognition** for teaching and research efforts, school of business, AUC
- 2008 **Words of recognition** for playing an active role in strengthening the teaching & research and service activities at the American University in Cairo.
- 2008 **Words of recognition** for my distinguished performance in teaching Course(s) ACCT 211 (06) and ACCT 407 (01) during the fall 2007 semester
- 2007 **Words of recognition** for my distinguished performance in teaching Course(s) ACCT 302 (01) and ACCT 407 (01) during the Spring 2007 semester
- 2007 **Words of recognition** for my distinguished performance in Course ACCT 407 (01)

during the fall 2006 semester

- 2007** **Words of recognition** for using my qualifications as a teacher and my experience as a professional to help financial and administrative restructure of the Trading Holding Company
- 2006** **Certificate of Acknowledgement** for contribution towards the success of the 3rd Annual Comet students conference/simulation, Faculty of Commerce, Cairo University
- 2006** **Words of recognition** for teaching efforts to faculty of commerce, English section, Cairo University.
- 2006** **Words of recognition** for my distinguished performance in teaching Course(s) ACCT 303 (01) and ACCT 407 (01) during the fall 2005 semester
- 2005** **Certificate of Acknowledgement** for contribution towards the success of the 2nd annual Comet students conference & simulation, Faculty of Commerce, Cairo University
- 1991** **Words of recognition** for services efforts to faculty of commerce, Cairo University, June 1, 1991

PROFESSIONAL PROFILE:

Chartered Accountants and Consultancy Experience:

- **1989-present, *Managing and International liaison partner, Crowe Dr A.M. Hegazy & Co, a member of Crowe Horwath International (Ranked 9th Worldwide)***
- **Crowe Horwath Egypt is a member of PCAOB: *Chartered Accountants and Consultants. Dr Hegazy Manages the Audit & Assurance department as well as Management Advisory Services and Tax department at the office***

Member of the Board of Directors and management committees at the Following Companies:

- (2007 – Present)** **Board Member.** The Egyptian International Company for Touristic Investment
- (2007 – Present)** **Chairman. Financial Consultancies Company for Marketable Securities** providing valuation studies services for listed companies at the Egyptian stock Exchange.
- (2011 – 2013)** **Head of Audit Committee.** Sharm Dreams for Tourism Investment
- (2010 – 2013)** **Board Member.** Sharm Dreams for Tourism Investment
- (2007- 2011)** **Valuation Committee Member.** Egoth for Tourism and Hotels' assets
- (2009 - 2010)** **Audit Committee Member.** Taamir Mortgage Company
- (2006- 2008)** **Consultative Committee Member.** The Holding Company for Insurance formed for the restructuring and privatization of Public Sector Insurance Companies
- (2006- 2008)** **Audit Committee Member.** Misr International Hospital.
- (2006 – 2008)** **Annual General Meeting Member.** The Holding Company for Trading

- (2006- 2008) **Audit Committee Member.** El Taamir Mortgage Company
- (2005- 2008) **Board Member.** Misr International Hospital.
- (2005–2010) **Board Member.** El Taamir Mortgage Company.
- (2005-2008) **Executive Committee Member.** Misr International Hospital.
- (2005-2007) **Board Member.** The Egyptian Company for Re-insurance
- (2005-2007) **Investment Committee Member.** The Egyptian Company for Re-Insurance
- (2005-2007) **Audit Committee Member.** The Egyptian Company for Re-Insurance
- (1996-1997) **Board Member.** Cairo Higher Institute for Computer, Information and Management
- (1995-1999) **Board Member.** The Association of Graduates & Trainees from Britain in Egypt (AGTBE).

MEMBERSHIPS IN PROFESSIONAL SOCIETIES AND ASSOCIATIONS

- (2009 - Present) **Member, European Accounting Association**
- (2013- Present) **Member, Eurasia Business and Economic Society**
- (2006- Present) The **list of Practicing Auditors** of the **Mutual Investment Funds** and **Listed Corporations** in the Egyptian Financial Supervisory Board under no 60.
- (2003– present) The **list of Practicing Auditors** of the **Insurance Companies** at the General Authority for Insurance Governance under no 23.
- (2003- Present) The **list of practicing auditors** of **Mortgage Companies** under no 6.
- (1999- Present) **Fellow, The Egyptian Society of Accountants and Auditors** (under no 143).
- (1999 - Present) The list of **Arbitrators** at the **Ministry of Justice** under no 366.
- (1998 - Present) **Fellow, The Egyptian Society for Taxation** under no 685
- (1993- Present) **Licensed CPA, The list of practicing auditors** at the **Ministry of Finance** under no 9542.
- (1993- Present) **Fellow, The Arab Federation of Accountants and Auditors.**
- (1993 - Present) The **list of Practicing Auditors** of the **Joint Venture Companies** at the Central Audit Organization under no 719.
- (1993 - Present) The **list of Practicing Auditors** of **Banks and Financial Institutions** at the Central Bank of Egypt under no 123
- (1989- Present) Member, **The American Accounting Association.** (AAA).
- (1989 - Present) Member, **The Egyptian Accounting Syndicate,** Cairo, Egypt.

INTELLECTUAL CONTRIBUTION- NATIONAL & INTERNATIONAL REPORTS

Widely Disseminated Research Reports

2012 Consultant Report

-2013 Prepare a report for the restructuring of a number of newspapers including Dar Al Halal, Rozal Youssef, Akhbar Al Youm. The report included financial and administrative Restructuring of the above newspapers. The report would be presented to Higher Council For Newspapers.

2012 Consultant Report

Prepare a complete audit committee manual for Not for profit organization “ Al Gezira Sporting club” including composition of the committee, frequency of the meetings, Responsibility of the committee and role with external & internal auditors, May 14.

2011 Consultant

Carried an assessment of the effectiveness of the Internal Audit department of NUGUL Group, a transnational company having independent manufacturing entities in Egypt, Saudi Arabia, Jordan, Sudan, Dubai and Iran. A visit was made to the group Head office in Amman, Jordan during the period 24-26 October.

2010 Consultant Report

Prepared a proposed re-structuring of Board of Directors’ representatives of public funds in Public Sector Joint Ventures Companies, a report submitted to the Minister of Investment, July. The report contained a stepwise approach for enhancing the efficiency and effectiveness of the representatives of the Board in those important companies with billions of funds related to the Egyptian people

2009 Consultant Preparing a Feasibility Study

Prepared a financial, re-structuring and feasibility study for the merger of three water and irrigation companies for the Ministry of Water Resources, October. The report contained a detailed analysis of the advantages and disadvantages of the merger of the above companies indicating the need for 1.2 billion Egyptian pounds to finance such project.

2009 Head of the Arbitration Committee

Head of the Arbitration Committee for Sales Tax problem among two companies operating in the construction industry April. A report was prepared indicating the rights of one of the companies not to pay any sales tax.

2008 Member of Ministerial Committee and a Consultant.

Participated in the Ministerial Committee responsible for the assessment of Valuation study of Bank Du Caire prepared by J.M. Morgan. The Bank du Cairo total assets equal more than L.E 45 Billion. A Final Report of the reliability of the valuation study was presented to the Head of the Committee – Ministry of Investment June.

2008 Member of Ministerial Committee and a Consultant.

Participated in the Ministerial Committee formed for the assessment of the feasibility and other technical issues associated with the use of the 30 000 Sq2 of land for the extension of teaching, laboratory facilities, sport facilities and other issues for the benefit of Cairo University. A final Report was presented to the Ministry of investment, July.

- 2007 Consultant Report**
Prepared a report for financial restructuring of the Trade Holding Company presented to the Minister of Investment providing recommendation for ensuring a fair presentation of the company's financial statements assets totaling L.E 4.8 billion with total sales of only L.E 62 million and net profit of L.E 39 million with required accounting adjustments to the above statements totaling more than L.E 1.8 billion!!!!. A step by step approach was recommended to restructure the statements within a period of five years.
- 2007 Consultant Report**
Prepared a report on the assessment of the accounting and auditing profession, professional bodies and laws in the republic of Yemen, August. The report was submitted to the World Bank as part fulfillment of the engagement made for the restructuring of the Yemen accounting and auditing profession.
- 2007 Member of Audit Committee**
Designed a manual for the Audit Committee of Taamir Mortgage Company (PLC)- an almost state owned enterprise to be used by the member of the committee as well as the internal audit department as a tool to enhance the elements of controls within the company's activities.
- 2007 Consultant Report**
Prepared a report about the complete financial restructuring of Misr International Hospital Company for the period 2003-2006 where the hospital made accumulated losses of L.E 50 million and my efforts resulted in restructuring the financial statements of the company and offsetting all losses sustained during the previous 10 years period and the company distributed profit for the year ending December 31, 2005 and 2006.
- 2007 Consultant Report**
Prepared a report providing recommendation to the Minister of Investment for the effects of merger in September 2007 of the El-Shark Insurance Company and Egyptian Re-Insurance company (Egypt-Re) in Misr Insurance Company showing how this will not achieve the government objectives from such merger decision especially in terms of annual future growth in the insurance industry as well as the bad consequences for the merged companies top level management and other employees.
- 2005-2006 Consultant Report**
Prepared a report about the complete financial restructuring of Misr International Hospital Company for the period 2003-2006 where the hospital made accumulated losses of L.E 50 million and my efforts resulted in restructuring the financial statements of the company and offsetting all losses sustained during the previous 10 years period and the company distributed profit for the year ending December 31, 2005 and 2006.
- 2005 Consultant Report**
Prepared a financial report for the National Finance Fund for Youth and Sports about possible means by which we can save more than 250 millions of government yearly budget provided to the Finance Fund by transferring the yearly financial support provided to sporting and youth bodies into a fixed lump sum deposits yielding approximately the same yearly financial support so that within a period of 10 years the government yearly budget of 250 millions could be saved.

RESEARCH WORK IN PROGRESS

- Hegazy, M. and Sabri, A. (2016). "A Comparative Study of Audit Committee Codes in U.S, U.K and Egypt", A book under preparation.
- Hegazy, M. and Fakry, M. (2016). "Improper Revenue Recognition and the role of the external auditor", research study under preparation.
- Hegazy, M. and Hegazy, K. (2016). "Determinants of Sporting Clubs Success: A Case study from Egypt", a case study under preparation.

ACADEMIC INTELLECTUAL/SCHOLARLY CONTRIBUTIONS:

Refereed Journals Publications:

- Hegazy, M. Hegazy, K and ElDeeb, M. (2016). "Towards a Framework of a Balance Scorecard for Auditing Firms". Submitted for publication in *Journal of International Accounting, Auditing and Performance Evaluation (revision for resubmission)*
- Hegazy, M. Raslan, I and Kamar Eldawla, N. (2016). "Quality Control Elements and Auditor Fraud Risk Assessment: An Experimental Study". *Journal of Accounting and Finance*, Vol 16 (4).
- Hegazy, M and Tawfik, M. (2015). "Performance measurement systems in auditing firms: challenges and other behavioural aspects". *Journal of Accounting in Emerging Economies*, Vol 5 (4), pp 395-423, Emerald Group Publishing.
- Hegazy, M. Sabagh, A. and Hamdy, R. (2015). "The Effect of Audit Firm Specialization on Earnings Management and Quality of Audit Work". *Journal of Accounting and Finance*, North American Business Press, 15 (4), pp.143-164.
- Hegazy, M. Hegazy, K. and Hock, C. (2014). "The Audit Committee of an Emerging Economy". *Journal of Accounting and Finance*, North American Business Press, 14 (3), 75-89.
- Hegazy, M and Hock, C. (2013). "The Practices, Behavior, and Responsibilities of Audit Committees: A Case Study from Egypt". *Journal of Accounting Thought*, Ain Shams University, 17 (Special edition), October, pp.1-19.
- Hegazy, M. (2013). "Egypt: The financial and Economic structure." *African Footprint*. Crowe Horwath International, Issue 7, April, pp. 1-3.
- Hegazy, M, and Hegazy, S. (2012), "The development of Key Financial Performance indicators for U.K Construction companies", *Accounting, Accountability and Performance*, Vol 17 (1&2), pp 49-77.
- Hegazy, M. and El Nahass, M. (2012), "An Analysis of Multi-location Audit Risk Factors and the Improvement of the Audit Process: An Empirical Study", *International Journal of Academic Research: Economics and Engineering*, 3(1), pp.35-48..
- Hegazy, M; Bremer, J; & Sabry, A. (2011), "Improving audit committee performance in the Middle East: do Egyptian audit profession norms support international standards". *International Journal of Business Governance and Ethics*, 6(3), pp. 225-248.
- Hegazy, M. and Al-Ghanem, W. (2011), "Empirical Analysis of Audit Delays and Timeliness of Corporate Financial Reporting in Kuwait", *Eurasia Business Review*, 1 (1), spring, pp73-90.
- Hegazy, M. and Kassem, R. (2010), "Fraudulent Financial Reporting: Do red flags really help?" *International Journal of Academic Research: Economics and Engineering*, December, (4), pp 69-79.
- Hegazy, M, and Kamer, N. (2010), "A Critical Analysis of Auditors' Perception of the Impact of Section 404 of the Sarbanes Oxley Act on Audit Quality: An Egyptian Perspective". *Afro-Asian Journal of Finance and Accounting (AAJFA)*, 2 (2), 154-182.

- Hegazy, M; Samaha, K. (2010), “**An empirical investigation of the use of ISA 520 “analytical procedures” among Big 4 versus non-big 4 audit firms in Egypt**”, *Managerial Auditing Journal*, 25 (9), pp. 882-911.
- Hegazy, M. and Hegazy, K. (2010),”**Corporate Governance in the U.K: Audit Committees and Disclosure Arrangements: A Web-based Analysis**”. *Journal of Business Studies Quarterly*, 1 (2), March, pp 32-55.
- Hegazy, M. and Sami, M. (2008), “**An Empirical Study for the Analysis and Assessment of the Multi-location audit Risk Factors**”. *Journal of Accounting, Management and Insurance*, 11, pp.385-425.
- Hegazy, M. and Hamdy, R. (2008), “**The Effect of Using Computer – Mediated Communication Modes on the Effectiveness of the Audit Work Performed**”. *Journal of Accounting, Management and Insurance*, 11, pp. 427-442.
- Hegazy, M. and Sami, R. (2007), “**A Proposed Framework for Accounting Standards setting: From users Perspectives**”. *Journal of Accounting, Management and Insurance*, 9, pp 323-424.
- Hegazy, M. and Beshady, M. (2007), “**The Use of Analytical Procedures and Non-Financial Information in the Assessment of Risk of Fraudulent Financial Reporting**”. *Journal of Accounting, Management and Insurance*, 7, pp. 300-395.
- Hegazy, M. (2000), “**The Auditors Reports for Special Purposes – A Comparative Empirical Study for the Audit of Debtors Accounts for a Construction Company in the Light of the Requirements of Egyptian, International and American Auditing Standards**”. *Journal of Accounting, Management and Insurance*, 56, pp. 49-95.
- Hegazy, M. (2000), “**An Empirical and Analytical Study of the Results of the Audit of the Financial Statements of a number of companies Operating in the Arab Republic of Egypt,**” *Journal of Accounting, Management and Insurance*, 56, pp.165-223.
- Hegazy, M. (2000), “**The Design of an Audit Program for Auditing the Provisions for Loans in Light of the Requirements of International standards on Auditing and The Central Bank of Egypt,**” *Journal of Accounting, Management and Insurance*, 56, pp. 225-301.
- Hegazy, M. (1999),”**A Proposed Framework for the Structure of the Auditors Reports**”. *New Horizons Journal*, 1, pp. 274-327.
- Hegazy, M. (1998), “**An Analytical Study for a Proposed Framework for Audit Agreed Upon Procedures for Y2K – An Empirical Study on A Bank**”. *New Horizons Journal*, 4, pp. 301-351.
- Hegazy, M. (1994),”**The Expert AOF: A Rule-Based Expert System for Audit Opinion Formation**”. *Journal of Accounting, Management, and Insurance*, 46, pp.49-108.
- Hegazy, M. (1993),”**The Stepwise System Audit Approach For Construction Contracts**”. *Journal of Accounting, Management, and Insurance*, 45, pp.309-386.
- Hegazy, M. (1993). ”**The Meaning and Interpretation of the Audit Report: A Comparative Study Between Auditing Standards in U.S.A, U.K and I.A.Gs**”. *Journal of Accounting, Management and Insurance*, 45, pp.387-466.
- Hegazy, M. (1991),”**A Framework for the Creation of Operational Audit Programs,**” *Journal of Accounting, Management, and Insurance*, 46, pp. 1-47
- Hegazy, M. (1991), “**An Analytical Study for the Problems of Revenue Recognition in the Accounting Standards**”, *Journal of Accounting, Management, and Insurance*, 43, pp.1-66.

Books and Other Scientific Publications

- Elder, R; Beasley, M. Arens, A. and Hegazy, M. (2014), “**Auditing and Assurance Services: An Integrated Approach- Solution Manual and Test bank**”. Arab World Edition: Pearson Publications

- Elder, R; Beasley, M. Arens, A. and Hegazy, M. (2013), “**Auditing and Assurance Services: An Integrated Approach- Arab World Edition**”. Pearson Publications.
- Hegazy, H. (2011), “**The Expert AOF: A Rule Based Expert System for Audit Opinion Formation**”. Lambert Academic Publishing AG & Co (LAP).
- Hegazy, M. (2006), “**Readings in Auditing of Accounts and Financial statements**”. Dar El Thakafa El Arabia, (fifth Edition).
- Hegazy, M. (2005), “**Questions and Practical Cases for Readings in Auditing of Accounts and Financial Statements**”. Dar El Thakafa El Arabia.
- Hegazy, M. (2002). “**A Gentle Introduction to Financial Accounting**”. Dar El Thakafa El Arabia, (First Edition).
- Hegazy, M. (2001),”**Auditing of Financial Statements and Consultancy Services for Public Accountants**”. Dar El Thakafa El Arabia, (Second Edition).
- Hegazy, M. (1996), “**A Gentle Introduction to Expert Systems: A Decision Support System Approach**”. Dar El Thakafa, (Second Edition).
- Hegazy, M; Awadallah, A, and Hamdy, M. (1993), “**Financial Analysis of Financial Statements**”. Open University.
- Sharaf, H; Ramzy, Wafaa and Hegazy, M. (1991),” **Commercial Studies**”. Open University.
- Hegazy, M. (1990). “**Topics in Accounting for Partnerships and Corporation**”. Dar El Thakafa El Arabia.

Contributed Chapters in International Books:

- Hegazy, M. and Hegazy, K. (2011), “**Accounting and Auditing of Financial Derivatives: the Case of Maridive & Oil Services (MOS)**”, Case 2 in Book “Cases on Businesses in the MENA Region: New Trends and Opportunities”, IGI Global (www.igi-global.com).
- Hegazy, M. (2010), “**Worldwide Business Tax Guide-Egypt**”, *International Tax Guide CCH – A Wolters Kluwer Business, Australia*. pp. 20001-20241.
- Hegazy, M. and Hamdy, R. (2010), “**The Role of Computer Mediated Communication Modes in Enhancing Audit Quality: An Empirical Study**”. Published in the Book “*Pervasive Computing for Business: Trends and Applications*”, by Editor Dr Varuna Godara, IGI Global publications, pp. 94-110.

Teaching Cases published/ used in teaching purposes

- Hegazy, M. and Hegazy, K. (2011), “**Accounting and Auditing of Derivatives: the Case of Maridive Oil Services**”, Case 2 published in the Book “Cases on Businesses in the MENA Region: New Trends and Opportunities”, IGI Global (www.igi-global.com).
- Hegazy, M. and Hamdy, R. (2010), “**The Role of Computer Mediated Communication Modes in Enhancing Audit Quality: An Empirical Study**”. Published in the Book “*Pervasive Computing for Business: Trends and Applications*”, by Editor Dr Varuna Godara, IGI Global publications, pp. 94-110.
- Hegazy, M. (2009). **The fall of a Giant: The Trading Holding Company** (In Arabic).
- Hegazy, M. (2005). **The Accounting System in Procter and Gamble** (Used for teaching purposes at the Faculty of commerce, Cairo University).

Refereed Conference Proceedings and Presentations

- Hegazy, M. Hegazy, K. and ElDeeb, M. (2016). “ **The Big 4 audit firms and industry specialization: Are we in a dominant market?**”. Paper presented and published in the proceedings of the Eurasia Business and Economic Society (EBES) conference, Istanbul, Turkey, May 26.

- Hegazy, M. and Farghali, M. (2016). “**Internal audit practices and standards: external and internal auditors’ perceptions on compliance in an emerging economy**”. Paper accepted for presentation and publications at the American Accounting Association annual meeting proceedings, New York, U.S.A, August 6-10.
- Hegazy, K, Stafford, A. , and Hegazy. M (2016). “**Audit Committee roles and responsibilities in two UK public sector settings**”. Paper presented and published in the proceedings of the 39 Annual Congress of the European Accounting Association proceedings, Maastricht, the Netherland, 11 May.
- Hegazy, M, and Hamdy, R (2016). “**The Effect of Audit Firm Industry Specialization on Earnings, Audit Quality and Reporting: A Practical Investigation**”. Paper presented and published in the proceedings at the 39 Annual Congress of the European Accounting Association, Maastricht, the Netherland, 13 May.
- Hegazy, M, and Hamdy, R. (2015). “**The Effect of Audit Firm Specialiazation on Earnings Management and Quality of Audit Work**”. Paper presented and published at The American Accounting Association Annual Conference proceedings, Chicago, U.S.A, August 8-12,
- Hegazy, M. (2015). “**The Effective Board Member Program – The functions of the Audit Committee**” . Corporate Governance Unit, The Institute of Banking, Kempinski Nile Hotel Cairo, 26 March 9.30 AM-12 P.M
- Hegazy, M. (2015). “**The Effective Board Member Program – The relationship between the Audit Committee and the External Auditor**”. Corporate Governance Unit, The Institute of Banking, Kempinski Nile Hotel Cairo, 26 March 12.30 P.M-3.30 P.M.
- Hegazy, M. Hegazy, I. and Kamar Eldawla, N. (2015). “**Audit Quality Control Measures: A Practical Investigation**”. Paper presented and published in the 38th annual Congress of the European Accounting Association proceedings, Glasgow, April, 28-30.
- Hegazy, M. Hegazy, K. and Chong, G. (2014), “**The Audit Committee of an emerging economy: Are formal and informal behavior and functions different from a developed economy?**”, Paper presented and published at the American Accounting Association Annual Conference proceedings, Atlanta, U.S.A, August 2-6, p.102.
- Hegazy, M. ElDeeb, M and Hegazy, K. (2014), “**A Proposed Framework of a BalanceScorecard for Auditing Firm: A Field Study Approach**”, Eurasia Business and Economic Society 13th Annual Conference Proceedings, Bilgi University, Istanbul, Turkey, 5-7 June, p.100.
- Hegazy, M., Tawfik, M. and Hegazy, K. (2014), “**Challenges facing Performance Measurement Systems in Auditing Firms**”, the 37 European Accounting Association Annual Congress Proceedings, Tallinn, Estonia, May 21-23, p.64.
- Hegazy, M. and Chong, G. (2013), “**The practices, Behavior and Responsibilities of audit committees: A case study from Egypt.**” Paper published in the proceedings of Ain Shams International Annual Conference, Cairo, Egypt, October 5-7.
- Hegazy, M and Raafat, E. (2013), “**The Impact of Auditor Industry Specialization on the Retention of audit clients and Growth in firms’ business**, paper presented and published in proceedings of the 10 EBES conference, Istanbul, May 23-25.
- Hegazy, M and Hock, C. (2013), “**The audit committee of an emerging economy**”, paper published in the proceedings of 2013 Southwest AAA regional meeting, Albuquerque, U.S.A, March 14-15.
- Hegazy, M and Raafat, E. (2012), “**The use of cluster analysis as a computer assisted audit technique to rationalize the audit planning process**”, paper presented and published in proceedings of the 9th EBES conference, Istanbul, May 24-26, page 40.
- Hegazy, M and Tawfic, M (2012), “**A Proposed balance Scorecard for Auditing firm: Formal, Informal Processes and other Behavioural Effects**”, paper published in the proceedings of the 35 European Accounting Association (EAA) Conference, Ljubljana, Slovenia, May 9-11, page 305.

- Hegazy, M. (2011- 2012), “**A qualified Audit Report of ElJazeera Sporting Club**”, paper presented at University for Modern Sciences & Art, December, 7.
- Hegazy, M. and Youssef, R. (2011), “**Determinants of Corporate Disclosure in the Board of Directors’ Report: Evidence from Egypt**”, paper Presented and published in the American Accounting Association Conference proceedings 2011 “Engage to Make a difference”, Denver, 5-10 August, p.97.
- Hegazy, M. and Fakry, M. (2011), “**External Auditors and Improper Revenue Recognition: The case of Egypt**”, paper presented and published in the conference Proceedings of the Eurasia Business and Economics Society (EBES) 2011, Istanbul, Turkey, 1-3 June, pp 68.
- Hegazy, M. and Hegazy, S. (2011), “**Key Financial Performance Indicators Benchmarking Model for U.K Construction Companies**”, paper presented and published in the proceedings of 34th Annual Congress of the European Accounting Association, Luis University 20-23 Rome, pp 338.
- Hegazy, M. and Kassem, R. (2010), “**Fraud Detection: Do Red Flags Really Help External Auditors in detecting Financial Statement Fraud**”, Paper presented and published in the proceedings of Eurasia Business and Economics Society 2010 Conference, Nippon Hotel, Istanbul-Turkey, May 26-28, pp 61.
- Hegazy, M. and Al-Ghanem, W. (2010), “**Empirical Analysis of Audit Delays and Timeliness of Corporate Financial Reporting in Kuwait**”. Paper presented and published in the proceedings of Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul- Turkey, May 26-28, p.64.
- Hegazy, M. and Hegazy, K. (2010), “**A Web-Based Analysis of U.K Listed Companies Compliance with the Combined Code of Corporate Governance: Audit Committee and Disclosure Arrangements**”. Paper presented and published in the proceedings of the 33rd Annual Congress of the European Accounting Association, Istanbul-Turkey, Hilton Hotel, May 19-21, pp 191.
- Hegazy, M. and Hegazy, K. (2009), “**Corporate Governance in the U.K: Audit Committees and Disclosure Arrangements**”. Paper presented and published at the proceedings of the Second International Congress on Pervasive Computing and Management, Sydney, Australia, Dec 12-14, pp. 1-15.
- Hegazy, M. and Sami, M. (2009), “**An Assessment of the Multi-location Audit Engagements for the Improvement of the Audit Efficiency and Effectiveness: An Empirical Study within the Egyptian Setting**”. Proceedings of the Research Roundtable Session, 15th Auditing Midyear Conference, St. Petersburg, Florida, January 15-17, pp. 1-30.
- Hegazy, M. and Hamdy, R. (2008), “**The Effect of Using Computer-Mediated Communication Modes on the Effectiveness of the Audit Work Performed: Some Empirical Experience from Egypt**”. Proceedings of the 1st International Congress on Pervasive Computing and Management, India Habitat Center, New Delhi, 12-14 December, paper 19, pp.1-14.
- Hegazy, M. (2007), “**What Every Director Needs to Know about Accounting and Finance**”. A paper presented at Practical Tools for Strategic Guidance and Managerial Oversight, 2nd part of Board development Series Certificate Program, EIOD October 22-24, Grand Hyatt, Cairo.
- Hegazy, M (2006), “**Methods of Companies Valuation**”, speaker at workshop held under the auspices of the Ministry of Investment in Cooperation with the Economic Journalists during the period 15-17 June 2006 at Borg El-Arab Hotel in Alexandria.
- Hegazy, M. (2006), “**The Role of the Board of Directors in Corporate Governance in Egypt**”, A paper presented at the Conference “the Role of the Board of Directors”, Held at Grand Hyatt, Cairo, Thursday June 22.

- Hegazy, M. (2003), **“Future Development in Management Accounting,”** Proceedings of the Conference held at the Faculty of Commerce, Cairo University for the future of the Accounting and Auditing Profession, March 19-20.
- Hegazy, M. (2002), **“Financial and Administrative Misstatements in Sporting club: Reasons and means to Remedy”**. Proceedings of the conference titled the economics of managing sports, Movenpick hotel, Cairo, July.
- Rickwood, C. and Hegazy, M. (1989), **“Audit Choice Observation on Recorded Practice in England and Wales 1856-1907.”** Proceedings of the European Accounting Association Conference, Stuttgart.

Invited Articles in non-referred Journals

- Hegazy, M. A. A. (2011), **“The Gold Rush,”** *Al Ahram Weekly*, 1061, (Niveen Wahish, Ed.), Al Ahram
- Hegazy, M. (2010), **“External Auditor wins Gezira Club election”**, Sabah El Khair Magazine, Issue 2856, September 28, pp 25-27.
- Hegazy, M. (2009), **“New Investments in Public Sector Companies”**, *Shourok Newspaper*, 23, February 23, pp 6.
- Hegazy, M. (2009), **“Tax or Borrowings: Both are inefficient”**, *Shorouk Newspaper*, 2, February p.2.
- Hegazy, M. (2008), **“Audit Committee: Present and Absent Element of Corporate Governance”**, *Nahdat Misr*, October 12, pp 7.
- Hegazy, M. (2008), **“How the Government Determine the Fair Value of Companies offered for Sale”**, *Rosalyousef Magazine*, 4128, pp.32-33.
- Hegazy, M. (2008), **“The Provision of Tax Services and the Independence of the Auditors”**, *Al-Ahram for Economics*, July 15, pp.22-23.
- Hegazy, M. (2008), **“The Facts about the Merger of the Holding Company for Trading”**, *Nahdat Misr Newspaper*, February, 20, 1192, pp 2.
- Hegazy, M. (2008), **“Audit of Financial Statements and Certifying Tax returns: Two faces for One Coin”**, *El-Ahram for Economics Magazine*, February 4, 2039, pp.24-25.
- Hegazy, M. (2007), **“Reasons for Tax Evasion”**, *Rosal yousef Magazine*, October 12, pp. 20.
- Hegazy, M. (2007), **“The Effects of Merger on the Insurance Industry in Egypt”**, *Nahdat Misr Newspaper*, September 16 & 23 & 30.
- Hegazy, M. (2007), **“An Invitation for the Merger of Ahly Bank and Misr Bank”**, *The Stock Magazine*, September 1, pp.3-4.
- Hegazy, M. (2007), **“Risks Associated With Privatization of Cairo Bank”**, *Alam ElYoum Newspaper*, July 29, pp.16.
- Hegazy, M. (2007), **“How Can the Government Determine the Fair Value of Enterprises Offered for Sale”**, *Rosal Youssef Magazine*, July 27, pp.18.
- Hegazy, M. (2007), **“Analysis of Egypt Budget Deficit and Total Debts”**, *Nahdat Misr Magazine*, June 22, pp.15.
- Hegazy, M. (2007), **“Techniques for Manipulating Financial Statements”**, *El Alam El Youm Newspaper*, July 29, pp.16.
- Hegazy, M. (2006), **“Privatization of Omar Afindi and Scientific Bases of Valuation”**, *El Ahram Newspaper*, April 1, pp.6.
- Hegazy, M. (2005), **“The Independence of Auditors”**, *the Stock Magazine*, December, pp. 10.

Postgraduate Dissertation Supervision/ External Examiner

2016 Member of the examination committee for Master of Public Administration – Samar Yousry El-Tahan “ Adoption of Internal Auditing in Developing Countries:

- Egyptian Public Sector". The School of Global Affairs and Public Policy, the American University in Cairo, May 16.**
- 2016** **Member of the Examination Committee for Doctor of Philosophy Degree – Hala Magdy Amin “Towards a Cross Culture Approach to Understanding the effect of National Institutional Characteristics and Organizational life Cycle Stages on Corporate Governance Practices and Firm Performance”. German University in Cairo, May 4.**
- 2016** **Member of the Examination Committee for Doctor of Philosophy Degree – Diana Mostafa Mohamed “The effects of different level of social interactions on the degree of auditors’ moral development and independence applying the theory of social interactionism: A cross national study between Egypt and United Kingdom”. German University in Cairo, May 4.**
- 2012-2015** **Assistant supervisor. Master degree dissertation of the student Samar Salama Mohamed “The Impact of auditor’s reliance on qualitative materiality factors on the determination of the appropriate audit report”, Dissertation completed March 2015.**
- 2015** **Chair of the Committee responsible to judge the dissertation of Miss Samar Salama titled “The Impact of auditor’s reliance on qualitative materiality factors on the determination of the appropriate audit report” for the award of the Master degree in Accounting – Faculty of Commerce – Cairo University.**
- 2013/2014** **Assistant supervisor. PHD dissertation of the student Noha Abou kamer “Investigating the Impact of Quality Control Policies and Procedures on Audit Quality through Auditor Performance Related Measures”, Dissertation is currently under preparation by the student starting September.**
- 2014** **External Examiner. Master of Science in accounting. Dissertation of the student Marwa AFarghali "Explaining the effective role and compliance with Standards of Internal audit to achieve effectiveness in corporate governance for companies: A field study ", the degree was awarded in November.**
- 2012** **Assistant Supervisor. PHD dissertation of the student Rasha Mohamed Hamdy “The Influence of Audit Firm Specialization Structure on the Quality of Audit Work and Earnings Management- an Experimental Study”. Dissertation is currently under preparation by the student starting January.**
- 2011** **Internal Examiner. Master of Science in accounting. Dissertation of the student Mostafa Abdel Rahman Fakry "The Role of External Auditor Concerning Improper Revenue Recognition", the degree was awarded to the student in April.**
- 2010** **Supervisor. Master Degree Dissertation of the Student Radwa Ahmed Youssef “Analyzing the Disclosed Data in the Board of Director's Report and its Effect on the Entity The Degree was awarded to the student in December.**
- 2010** **External Examiner. Master of Arts Dissertation in Public Policy and Administration of the student Audy Sabri tawfeek”Improving the effectiveness of Audit Committee: A Comparative Analysis of Audit Committee Codes in U.S, U.K and Egypt”. The degree was awarded to the student in July.**
- 2010** **Assistant Supervisor. Master degree Dissertation of the Student Mayada Tawfic “Balance Scorecard, Performance measures in an Auditing Firm: An Egyptian Perspective”, The Dissertation was awarded to the student in December.**
- 2009** **External Examiner. Master Degree Dissertation of the student Noha Abou Kamar “The**

Effect of Section 404 of Sarbanes Oxley Act on the effectiveness and Efficiency of Audit Quality”, the degree was awarded to the student in September.

- 2009** **Supervisor.** Independent thesis prepared by Mostafa Seif El Nasr “**A Critical assessment of the Use of Ratio Analysis in Credit Risk decision**”. The American University in Cairo, Spring.
- 2008** **Supervisor.** Master Degree Dissertation of the Student Rasha Hamdy “**the Effect of Using the Electronic Communication Tools on Auditing**”. The degree was awarded to the student in June
- 2008** **Joint Supervisor.** Master Degree Dissertation of the Student Rasha Ahmed “**A Proposed Framework for improving the design of the Audit Program in the area of fraud detection as a tool for testing and assessing Internal Control**”. The degree was awarded to the student in July.
- 2007** **Supervisor.** Master Degree Dissertation of the Student Marwa Sami “**The Development of Audit Risk Sample for Improving Efficiency and Effectiveness of Auditing**”, the degree was awarded to the student in September.
- 2005** **Supervisor.** Master Degree Dissertation of the Student Mai Beshadi “**The Use of Non-Financial Information related with Analytical review Procedures for the Detection of Fraud by the External Auditors**”. The degree was awarded to the Student in December.
- Supervisor.** Master Degree Dissertation of the Student Rola Sami “**Simplifying the Setting Framework of Accounting Standards for Better User Interpretation and Easier Development of Future Standards**”, the degree was awarded to the Student in July.

Dissertation Supervision Undergraduate

Spring 2013 **Advisor** of Management Project 307 “Who is the Manager” prepared by the student Soha Salah, Bachelor of Accounting, **The American University in Cairo.**

Fall 2008, **Supervisor** of **independent Study Project** for Mostafa Hani Seif El Nasr, A Critical Assessment of the Use of Ratio Analysis in Credit Risk Decisions, Bachelor of Finance, **the American University in Cairo.**

Fall 2006-2007 **External examiner** for the **graduation project titled “The Role of Disclosure and Transparency in Enhancing Corporate Governance”.** The project prepared by May George under the supervision of Dr Hazem Yassin, **the Modern Science and Arts University.**

Fall 2006-2007 **External examiner** for the **graduation project titled “The Role of auditors in detection of Fraud”.** The project prepared by Doaa Mostafa, Nour Kabbani and Sherif Morgan under the supervision of Dr Hazem Yassin, **the Modern Science and Arts University.**

Review of Research in Refereed Articles/ Conference Proceedings

- (2013- Present)** **Associate Editor.** **The International Journal of Finance and Accounting Studies, Member of the Australian International Academic Center (AIAC)**
- (2013-Present)** **Member of Editorial Review Board, Global Journal of Contemporary Research in Accounting, Auditing and Business Ethics. An Online International Monthly Journal.**

- (2010-Present) **Reviewer. Eurasia Business Review Journal.**
- (2009-Present) **Member, International Advisory Board-** International Congress on Pervasive Computing & Management.
- (2013 – 2015) **Member review board – Journal of Accounting and Auditing: An Open Access International Journal.**
- (2009-2013) **Reviewer. Journal of Business Studies Quarterly.**
- (2016) **Reviewer** research paper “The Implications of Information Technology on the Audit Profession in a Developing Country: Extent of Use and Perceived Importance”. International Journal of Accounting and Information Management, Emerald Publications.
- (2016) **Reviewer** research paper “**Audit firm rotation and earnings management in Libya:Stakeholders’ perceptions**”. Managerial Auditing Journal.
- (2016) **Reviewer** research paper “**The Implication of Information Technology on the Audit Profession in a Developing Country: Extent of Use and Perceived Importance**”. International Journal of Accounting and Information Management, Emerald Publications.
- (2016) **Reviewer** Research paper “**The impact of Using eXtensible Business Reporting Language (XBRL) on the Quality of Electronic Accounting Disclosure of Financial Reports in the Saudi Business Environment**”. Journal of Arabian Accounting.
- (2016) **Reviewer** Research paper “**Factors associated with internal audit’s involvement in envirnmental and social assurance and consulting**”. Audit Section, the American Accounting Association Annual Conference, New York, U.S.A, August 6-10.
- (2015) **Reviewer** Research paper “**Associations between auditor choice, audit pricing and tenure: empirical evidence from savings and credit cooperatives in Kenya**”. Journal of Accounting in Emerging Economies, Emerald Publications.
- (2015) **Reviewer** Research paper “**The effect of audit fees on auditors negligence**”. Journal of Accounting and Taxation. Academic Journals.
- (2014) **Reviewer** Research paper “**The changes of disclosure in compliance with the new regulations in Jordan**”. Eurasia Business Review, Eurasia Business and Economic Society, Istanbul, Turkey.
- (2014) **Reviewer** Research paper “**Adherence to the 1999 Blue Ribbon Committee Guidelines and Dividend Payout Policy: Evidence from Kuwait**”. Journal of Economic and Administrative Science. Faculty of Economics and Administration, Qassim University, Kingdom of Saudi Arabia.
- (2014) **Reviewer** Research paper “**The Need of Personal Responsibility and Inrtegrity in Corporate Social Responsibility Theories?.1st** International Conference on Global Business, Economics, Finance and Social Sciences. Chennai, India, 4-5 January.

- (2014) **Reviewer** Research paper “**Are BRIC Ready for PCAOB Inspections**”. The Auditing Section, The American Accounting Association Annual Conference 2-5 August.
- (2013) **Reviewer** Research paper “**Internal Audit Function (IAF) Outsourcing and the performance of SMEs in England and Wales**”. Sage open
- (2013) **Reviewer** Research paper “**An Empirical Examination of the Association between performance and risk disclosure**”. Department of Accounting, School of Business, the American University in Cairo.
- (2013) **Reviewer** research paper “**Factors influencing student learning principles of financial accounting: the case of non-traditional students of the college of business studies in kuwait**”, Arab Journal of Administrative Sciences, December/January.
- (2013) **Reviewer** Research paper “**STAMATIS 1996 Generic Model and Report Credibility: The Relevance in Negeria Audit Practice**”. International Journal of Finance and Accounting Studies.
- (2013) **Reviewer** Research paper “**Audit Committee and Anti Money Laundering Programs: a case of selected listed banks in the Egyptian Stock Exchange**”. Journal of Accounting, Management and Insurance, Faculty of Commerce, Cairo University.
- (2012/2013) **Reviewer** Research paper “**The Readability of standardised reports by the International Federation of Accountants**”. Journal of Accounting and Taxation. www.academicjournals.org
- (2012) **Reviewer** Research paper “**The Role of the Audit Committee in preventing creative accounting in the companies listed in Egyptian Stock Market**”. The Arab Journal of Administrative Science, December (Two revisions of the paper).
- (2012) **Reviewer** Research paper “**Forensic accounting and fraud management in banks and insurance companies in rivers state, Nigeria**”, International Journal of Management and Business Studies.
- (2012) **Reviewer** Research paper “**Factors Influencing Student Learning Principles of Financial Accounting: The Case of Non-Traditional Students of the College of Business Studies in Kuwait**”, Arab Journal of Administrative Sciences, December/January.
- (2011) **Reviewer** Research paper “**Audit Expectation Gap: Concept, nature, and Trace**”, *Global Journal of Business, Management and Accounting*, March.
- (2011) **Reviewer** Research paper “**A Decision Support System for Flexible Budget**”, *Special issue of the journal of Emerging Markets Finance and Trade*, January.
- (2011) **Reviewer** Research paper “**Social and Environmental Disclosure in Corporate Annual Reports: the Case of Kuwaiti Corporations**”, *Special Issue of the Journal of Business Economics and Management (JBEM)*, July.

- (2010) Reviewer Research paper “**Corporate Governance and Corporate Performance in Nigeria: Any Link**”. *Afro-Asian Journal of Finance and Accounting (AAJFA)*, October.
- (2010) Reviewer Case Study “**Electronic Commerce and Management Accountants in Egypt: New Opportunities and Threads**”, *El-Kahazindar Business Research and Case Center*, July.
- (2010) Reviewer Case Study “**Auditor Industry Specialization in a MENA Region Country: Lessons Learnt from Price Waterhouse Coopers-Egypt**”, *El-Kahazindar Business Research and Case Center*, June.
- (2010) Reviewer Case Study “**Cases of Industrial Society: SGBM-Tunisia**”, *El-Kahazindar Business Research and Case Center*, June.
- (2010) Reviewer Case study “**Preparing an Optimal Production Plan and a Revised Forecast for Trading Results When there is a Limiting Factor**”, *El-Khazindar Business Research and Case Center*, April.
- (2010) Reviewer Case Study “**Are There Any Benefits From Applying Activity Based Costing For Allocating Overheads: The Case of A Metal Industrial Company**”, *El-Khazindar Business Research and Case Center*, March.
- (2010) Reviewer Case Study “**The Application of Activity based costing Vs. Traditional Approach for Allocating Overheads in a manufacturing Company**”, *El-Khazindar Business Research and Case Center*, Feb.
- (2009) Reviewer Research paper “**The Role of Audit Committee as a Cornerstone of Corporate Governance in Improving the Quality of Financial Reporting: An Empirical Study for Egyptian Joint Stock Companies**”. *The Arab Journal of Administrative Sciences*, October.
- (2009) Reviewer Research paper “**Investment Environment affecting accounting quality in Transitional economies of Europe**”. *Special issue of the Journal of Emerging Markets Finance and Trade (EMFT)*, August.
- (2009) Reviewer Research paper “**Government Ownership, Institutions, and Auditor Reporting Behavior**”, *The American Accounting Association Annual Conference*, New York, U.S.A, August.
- (2009) Reviewer Research paper “**Governance Mechanism and Firm Performance in China**”, *The American Accounting Association Annual Conference*, New York, U.S.A, August.
- (2009) Reviewer Research paper “**Corporate Social Responsibility Disclosure in the Islamic Bank Annual Reports**”, *The American Accounting Association Annual Conference*, New York, U.S.A, August
- (2009) Reviewer Research paper “**Motivation and Distraction Factors Associated with Student Performance in Advanced Level Undergraduate Accounting Courses: an Empirical Study**”. *The American Accounting Association Annual Conference*, New York, U.S.A, August.

- (2008) **Reviewer** Research paper “**The factors related to the transfer of companies for application of Lean Approach: An Empirical study of Manufacturing Companies in Kuwait**”. *Journal of Accounting, Management and Insurance*.
- (2008) **Reviewer** Research paper “**An Integrated Framework for the study of Work Ethics with application on accounting and auditing firms**”, *Journal of Accounting, Management and Insurance*.
- (2008) **Reviewer** Research paper “**Development of the Performance of Internal Audit for Corporate Governance Requirements: An Applied Study on Joint Stock Companies in Kingdom of Saudi Arabia**”, *Journal of Accounting, Management and Insurance*.
- (2008) **Reviewer** Research paper “**Corporate Governance in the Post Sarbanes Oxley ERA: Auditor Experiences**”. *The American Accounting Association Annual Conference*, Anaheim, U.S.A, August.
- (2008) **Reviewer** Research paper “**The effect of IT Controls on Financial Reporting: Evidence from the SOX 404 Audit**”. *The American Accounting Association Annual Conference*, Anaheim, U.S.A, August
- (2006) **Reviewer** Research Paper “**Compliance with International Accounting Standards: Some Empirical Evidenc from The Cairo & Alexandria Stock Exchange**”. *Journal of Accounting, Management and Insurance*.

Review of Academic Research Papers for Promotion

- (2016) **External Reviewer for promotion of Dr. Ahmad A. Al-Makhadmeh** to professor of accounting at the School of Business Administrative – Mutah University – Jordan.
- (2013) **External Reviewer for promotion process of academic staff.** Department of Accounting, University of Bahrain
- (2013) **External Reviewer for promotion process of Dr Mohamed El Bannan.** Department of Accounting, the American University in Cairo.
- (2011) **Member of the Promotion Committee.** Prepared a report for the promotion of Dr Majdi Zuriekat, Assistant Professor at **German-Jordanian University** to the position of Associate Professor. Such a process included the assessment of 11 research papers.
- (2010) **Member of the Promotion Committee.** Prepared a report for the promotion of Dr Khaled Dahawy, Associate Professor at **The American University in Cairo** to the position of Professor.
- (2009) **Member of the Promotion Committee.** Prepared a report for the promotion of Dr. Mahmoud Salem- associate professor at **Yarmook University – Kingdom of Jordan** to the position of Professor. Such a process included assessment of 9 research papers.
- (2007) **Member of the Promotion Committee.** Prepared a report for the promotion of Dr Monzer Momny associate professor at **El Yarmook University – Kingdom of Jordan** to the position of Professor. Such a process included assessment of 9 research papers.

(2007) **Member of the Promotion Committee.** Prepared a report for the promotion of Dr Khaled Dahawy, Assistant Professor at **The American University in Cairo** to the position of Associate Professor. Such process included the assessment of 10 research studies.

Reviewer (Refereer) of Research Grants:

(2010) **Reviewer.** The research grants of Abdel Hamid Ahmed Abdel Aziz for Master Degree in Accounting. Fulbright Commission, August.

(2010) **Reviewer.** The research grant of Ehab Samir Agamy for MBA degree. Fulbright Commission, June.

Faculty Fellowships and Research/Conference Grants

Project Title	Awarding Organization	Date Received	Time Period of Grant or conference dates	Dollar/L.E Value
38 th Annual Congress of the European Accounting Association, Glasgow, U.K	The American university in Cairo (AUC)	April 2015	28-30 April 2015	\$1500 plus plane tickets
The American Accounting Association 2014 Annual Conference (AAA), Atlanta, U.S.A	The American university in Cairo (AUC)	July 2014	2-6 August 2014	\$1500 plus plane tickets
Eurasia Business and Economics Society 2014 Conference, Istanbul, Turkey.	The American university in Cairo (AUC)	April 2014	5-7 June 2014	\$900 plus plane ticket
Eurasia Business and Economics Society 2013 Conference, Istanbul, Turkey.	The American university in Cairo (AUC)	May 2013	23-27 May 2013	\$ 1242 & plane ticket
Research Study Content Analysis on Minutes of an Audit Committee: The Egyptian Perspective	The American University in Cairo (AUC)	December 2012	August 2012-February 2013	L.E 19400
Eurasia Business and Economics Society 2012 Conference, Istanbul, Turkey.	The American University in Cairo (AUC)	March 2012	23-26 May 2012	\$1164 & L.E 500
35 th Annual Congress of the European Accounting Association, Slovakia.	The American University in Cairo (AUC)	March 2012	9-11 May 2012	\$1450 & L.E 600
Eurasia Business and Economics Society 2011 Conference, Istanbul, Turkey.	The American University in Cairo (AUC)	May 2011	1-3 June 2011	\$ 756
34 th Annual Congress of the European Accounting	The American	March	19-23 April 2011	\$1649

Association Conference, Rome, Italy.	University in Cairo (AUC)	2011		& L.E 6320
The Development of Key Financial Performance Indicators for U.K Construction Companies	The American university in Cairo (AUC)	December 2010	December 2010 – May 2011	\$ 3600
Fraudulent Financial Reporting: Do Red Flags really help?	The American University in Cairo (AUC)	October 2010	July 2010 – December 2010	L.E 16000
Corporate Governance in the U.K: Audit Committees and Disclosure Arrangements- A Web Based Analysis	The American University in Cairo (AUC)	April 2010	April 2010 – July 2010	L.E 18000
The Case of Maridive Company for Oil and Marine Services	The American University in Cairo (AUC)	April 2009	May 2009 – April 2010	\$5000
The Fall of A Giant Trading Company	The American University in Cairo (AUC)	December 2008	January 2009- July 2009	\$2500

Role as a Conference Organizer/Panelist

Conference Organizer/Committees

- (2008-Present) Member of the **Advisory Board of Eurasia Business and Economics Society**, EBES, Istanbul, Turkey ... An academic society to contribute to the advancement of knowledge in the field of accounting, management, economic and other related fields organizing two annual conferences. www.ebesweb.org
- (2008-Present) Member of “**International Advisory Board**” for the 1st and 2nd **International Congress on Pervasive Computing and Management**”, December 2008 & 2009 in both New Delhi (India) & Sydney (Australia) ... www.icpcm.org
- (2016) **Chair** of the parallel session **AUPS 13**, Thursday 12 May from 4-5.30 P.M 39th European Accounting Association Annual Congress, 11-13 May Maastricht, the Netherlands-Maastricht MECC (Exhibitions, Events and Conventions).
- (2014) **Chair** of the parallel Session I “**Accounting / Audit I**”, Eurasia Business and Economics Society Annual Conference – Istanbul-Turkey, June 5.
- (2014) **Chair** of the parallel Session II “**Accounting / Audit I**”, Eurasia Business and Economics Society Annual Conference – Istanbul-Turkey, June 6.
- (2013) **Chair** of the parallel Session III “**Accounting / Audit I**”, Eurasia Business and Economics Society Annual Conference – Istanbul-Turkey, May 23.
- (2013) **Chair** of the parallel Session III “**Economic development in Emerging developing Markets**”, Eurasia Economics Society Annual Conference – Istanbul – Turkey, May 24.
- (2012) **Chair** of the parallel Session III “**Accounting/Audit II**”, Eurasia Business and Economics Society Annual Conference – Istanbul-Turkey, May 24.
- (2012) **Chair** of the parallel Session II “**Accounting/Audit III**”, Eurasia Business and Economics Society Annual Conference – Istanbul-Turkey, May 25.
- (2011) **Chair** of the parallel Session II “**Accounting/Audit**”, Eurasia Business and

- Economics Society 2011 Conference – Istanbul-Turkey, June 1.
- (2011) **Chair** of the parallel Session III “**Accounting/Audit**”, Eurasia Business and Economics Society 2011 Conference – Istanbul-Turkey, June 1.
- (2010) **Chair** of the Parallel Session I “**Management**”, Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 27.
- (2010) **Chair** of the Parallel Session III “**Marketing**”, Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 27.
- (2010) **Chair** of the Parallel Session III “**Accounting**”, Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 26.
- (2010) **Chair** of the Parallel Session IV “**Accounting and Auditing**”, Eurasia Business Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 26.
- (2010) **Chair** of the Parallel Session 10 “**Corporate Governance**”, 33rd Annual Congress, European Accounting Association, Hilton, Istanbul-Turkey, May 20.
- (2003) **Member** of organizing board faculty of commerce-Cairo University National Conference “**The Future of Accounting & Auditing Profession**”, Cairo.
- (1998) Member, Conference Organization Committee, Horwath International, **Regional Meeting of Arab CPA firms**, Cairo.

Conference Panelist

- (2012) The Faculty of Commerce, Cairo University, **Challenges facing accounting and auditing in unstable economies**, 4th International Conference for Regional Competition for Arab Institutions, May 19-20.
- (2009) The Egyptian Institute of directors, “**Investment and Responsible Business Practices**”, the second Annual Conference on Corporate Social Responsibility, Marriott Hotel, Cairo, Egypt, March 23.
- (2007) Egyptian Institute of Directors, **Workshop on Executive Regulations of Corporate Governance for Listed Companies**, the Ministry of Investment, Cairo, Egypt, November 29.
- (2007) The American University in Cairo **Arab Youth Development Concepts Conferences**, March 27-31.
- (2006) Ministry of Investment and OECD **Conference on Corporate Governance**, the Ministry of Investment Head Office, Cairo, Egypt, July 5.
- (2006) Ministry of Investment **Workshop on Company Valuation**, the Ministry of Investment, Alexandria, June 15-16
- (2000) Horwath International, **Annual Regional Meeting MEHIG**, Tunis, Tunisia, May 13-16.
- (1999) Horwath International, **ERO/ MEHIG Meeting** held at Beirut, Lebanon, June 11-14.
- (1999) The Egyptian Association for Financial Management, **Program for financial Accounting and Financial Analysis for non-Accountants**, November 21-25
- (1998) Horwath International, **Regional Meeting of Arab CPA firms**, Beirut, Lebanon. June 12-14.
- (1998) Horwath International, **Regional Meeting of Arab CPA firms**, Cairo, Egypt. April 14.

Judge

- (2012) **Judge of Best audit Performance** among senior and junior auditors, Crowe Dr A. M. Hegazy & Co.
- (2009) **Head of Arbitration Committee** in the case of General Construction Partnerships against Fabelion for limited investments
- (2008) **Judge** of best technical and feasibility study for new Cairo University extension

compound, Cairo University - Bin El Sarayet Land”, President of Cairo University Decision no 641.

Speaker

2013

Speaker and presenter of the Effective Board Member Program (EBMP), The Egyptian banking Institute, March 26.

2012

Speaker and presenter of a case study titled “A qualified Audit Report of Al-Jazeera Sport Club”. October University for Modern Sciences & Arts, Cairo, January.

CONFERENCES & CONTINUED PROFESSIONAL EDUCATION

Conferences & International Annual Meetings:

- (2016)** American Accounting Association Annual Conference, New York, U.S.A New York, U.S.A, August 6-8.
- (2016)** Eurasia Business and Economic Society 19th Annual Conference, Istanbul Technical University, Istanbul, Turkey, May 26-28.
- (2016)** European Accounting Association 39th Annual Congress, Maastricht, the Netherlands, May 11-13
- (2015)** American Accounting Association, the 2015 Annual Conference “Building bridges to our future”, Chicago, U.S.A, August 7-12.
- (2015)** European Accounting Association, 38th Annual Congress of the European Accounting Association, Glasgow, Scotland, U.K, May 23-26.
- (2014)** American Accounting Association, the 2014 Annual Conference “Global Engagement and Perspectives”, Atlanta, U.S.A, August 2-6.
- (2014)** Eurasia Business and Economic Society, the 13th Annual Conference, Istanbul Bilgi University, Istanbul, Turkey, June 5-7.
- (2014)** European Accounting Association, 37th Annual Congress of the European Accounting Association, Tallinn, Estonia, May 21-23.
- (2013)** Eurasia Business and Economics Society, the 12th Annual conference, Nippon Hotel, Istanbul – Turkey 23-27 May.
- (2013)** Crowe Horwath International Regional Meeting, February 19 & 20, Dubai.
- (2013)** Corporate governance unit, Member of the board certificate and effective Performance, the Egyptian Institute of bankers, Grand Hyatt hotel, Nov 12
- (2012)** Association of Southeast Asian Nations-Egypt Business Association (AEBA), Doing business with ASEAN conference, November 29, 2012.
- (2012)** American Accounting Association, the 2012 Annual Conference, National Harbor, Washington DC, August 4-8.
- (2012)** Eurasia Business and Economic Society, the 11th annual conference, Nippon hotel, Istanbul, May 23-26.
- (2011)** American Accounting Association, the 2011 Annual Conference “Engage to Make a difference”, Denver, August 5-10.
- (2011)** ERRADA, the Development of the Legal Structure – Expertise, Opportunities and Challenges, Sheraton Hotel, Cairo, June 8.
- (2011)** The Eurasia Business and Economics Society, the 10th Annual Conference, Nippon Hotel, Istanbul-Turkey, June 1-3.
- (2011)** The British Embassy in Cairo with AGTBE Members, Corporate Governance and Transparency in Egyptian Businesses, British Embassy in Cairo, May 16.
- (2011)** European Accounting Association, the 34th Annual Congress, Luis University, Rome, April 20-23.
- (2010)** The Eurasia Business and Economics Society, the 2010 Annual Conference, Nippon Hotel, Istanbul-Turkey, May 26-28.

- (2010) European Accounting Association, **the 33rd Annual Congress**, Hilton Hotel, Istanbul-Turkey, May 19-21.
- (2010) The Syndicate of Commerce, **The Accounting and Auditing Profession and the Economic Crisis**, The Fourth Annual Scientific Conference, Marriott Hotel, February 20.
- (2009) British Council, Chatham House and Chevening Association, **Prospects for Education in Egypt**, December 14-15.
- (2009) The American Accounting Association, **the International Annual Meeting Conference**, New York, 3-6 August.
- (2009) The Egyptian Institute of directors, **Investment and Responsible Business Practices**, the second Annual Conference on Corporate Social Responsibility, Marriott Hotel, Cairo, March 23.
- (2008) Horwath International, **International Annual Conference: Building from Strength**, London-United Kingdom, September 14-17.
- (2008) The American Accounting Association, **the International Annual Meeting Conference**, Anaheim, California, August 3-6.
- (2008) Public Company Accounting Oversight Board, **The role and activities of the PCAOB in the Auditing Profession**, Washington DC, May 21-23.
- (2007) Egyptian Institute of Directors, **Workshop on Executive Regulations of Corporate Governance for Listed Companies**, the Ministry of Investment, November 29.
- (2007) Horwath International, **the International Annual Conference**, Montreal, Canada November 4-7.
- (2007) Egyptian Institute of Directors, IFC and UNCTAD, **Transparency and Disclosure: Annual International Conference**, Cairo Egypt, June 18-19.
- (2006) Horwath International, **Horwath International Annual Meeting**, Cape Town, South Africa, November 7-11.
- (2006) The American Accounting Association, **The Annual Conference**, Washington D.C, U.S.A, August 7-10.
- (2006) Ministry of Investment and OECD, **Conference on Corporate Governance**, Ministry of Investment, Cairo on 5 July.
- (2006) Ministry of Investment, **XV Insurance Congress of Developing Countries, Towards Effective Insurance Protections Against Major Catastrophes for Developing Countries**. Cairo, Feb 26th to 1st March
- (2004) The American Accounting Association, **the Annual Conference**, Orlando, Florida, U.S.A, August 8-11.
- (1999) The American Accounting Association, **the Annual Conference**, San Diego, California, U.S.A, August 7-10.
- (1996) DFK, **the International Conference**, Mexico City, Mexican, July 17-21.
- (1995) **The Audit Automation Conference**, London, U.K, June 7-9.
- (1993) **The International Capital Markets Conference**, London, U.K, June 29.
- (1993) **The Second National Expert Systems and Development Conference**, the United Nations Agriculture Projects, Cairo-Egypt, May 2-6.
- (1989) Seminar about the **Problems of Businesses Defaults showing the Reasons and Means to remedy such Problems**, Cairo, November 18-19.
- (1988) European Accounting Association, **Annual International Congress**, Nice-France.
- (1985) KPMG, **the International Conference**, San Francisco, California, U.S.A, September 8-11.

CPE and Executive Courses

- (2015) **FASB/IASB Update** – Part I, the American Accounting Association annual Conference, Chicago, U.S.A, August 9 (Morning).
- (2015) **Everything you ever wanted to know about litigation, testifying, and expert witnessing** – Part II, the American Accounting Association annual Conference, Chicago, U.S.A, August 9 (Afternoon).
- (2014) **Workshop on 2013 COSO Framework**, the American Accounting Association Annual conference, Atlanta, U.S.A, August 2.
- (2014) **FASB/IASB Update** – Part I, the American Accounting Association annual Conference, Atlanta, U.S.A, August 3 (Morning).
- (2014) **The Forensic Accounting Classroom: Teaching Cases and Projects**, the American Accounting Association annual Conference, Atlanta, U.S.A, August 3.
- (2013) **AUC Provost Retreat**, Port Sokhna, April 27-28.
- (2013) **Accounting and Audit Seminar**, Crowe Horwath International Meeting, the United Arab Emirates, Dubai, February 18-19.
- (2012) **Fraud 2012 – What’s new, What’s Old and How to Keep One Step Ahead**, The American Accounting Association, Washington DC, August 4.
- (2012) **Teaching Accounting Courses Online: One Instructor’s Experience**, The American Accounting Association, Washington DC, August 4.
- (2012) **FASB/IASB Update**, The American Accounting Association, Washington DC, August 5.
- (2012) **Teaching Lean Accounting: Lean Performance Measures, Value Stream, Box Score**, The American Accounting Association, Washington, August 5.
- (2011) **“Grenoble Graduate School of Business – The Faculty Training Seminar”**, The American University in Cairo, December 8 & 9.
- (2011) **“2nd Annual SET Transformative Technologies Workshop”**, The American Accounting Association, Denver, August 5.
- (2011) **“The Ernst & Young Academic Resource Center: Managing the Wave of Accounting Change in the classroom and an overview of supporting Curriculum Resources”**, American Accounting Association, Denver, August 6.
- (2011) **“FASB/ IASB Update-Part I”** The American Accounting Association, Denver, August 7. (Morning. Half-Day)
- (2011) **“Framework-Based IFRS Teaching”** The American Accounting Association, Denver, August 7. (Afternoon. Half-day).
- (2011), **“Strengthen Your Dossier: A Guide to Citation Analysis”**, the American University in Cairo April 12.
- (2010) **“RSC Workshop on Grants”**, The American university in Cairo, November 8.
- (2010) **“Accounting for Insurance Contracts”**, KPMG IFRS Institute Webcast, October 7.
- (2010) **“KPMG/NACD Audit Committee Webcast-A Quarterly Update on Financial Reporting, Accounting, and Legal/Regulatory Developments”**, KPMG IFRS Institute Webcast, September 28.
- (2010) **“IFRS Impacts on People and Technology”**, KPMG IFRS Institute Webcast, September 23.
- (2010) **“Fixed Assets and Fixed Asset Impairments”**, KPMG IFRS Institute Webcast, September 16.
- (2010) **“Brand compliance and Website Webinar”**, Crowe Horwath International, July 14.
- (2010) **“Audit Report Information Content and Auditor Independence in Credit**

Decisions: An Experiment, Audit Quality and Cost of Debt Capital for Private Firms: Evidence from Finland, & the Impact of Corporate Governance and Audit Quality on the Cost of Private Loans", Parallel Session 20 (AU), 33rd Annual Congress, European Accounting Association, Hilton Hotel, May 21, Istanbul-Turkey.

- (2010) **"Continuous Auditing Technology Adoption in Leading Internal Audit Organizations, A qualitative Analysis of How Audit Disputes are Developed and Negotiated: The Case of the Egyptian Accounting Firms, The Demand for External Accounting Services by small and medium sized Firms (SMES) in Sweden, Male and Female Auditors' Overconfidence"**. Research Forum Session 2 (AU), 33rd Annual Congress, European Accounting Association, Hilton Hotel, May 19, Istanbul-Turkey.
- (2010) **"Teaching Cases: Techniques and Challenges"**, Workshop presented by Dr Mehdi Khosrow-Pour (President and Publisher of Journal of Cases on Information Technology), The American University in Cairo, March 18.
- (2010) **"TEMPUS Proposal Writing"**, February 12.
- (2009) **"Full-Time students, face to face courses ... Why then online discussion?."**, Workshop presented by Aziza Ellozy and Maha Bali, The American University in Cairo, November 3.
- (2009) **"Panopto Course Cast"**, Workshop presented by Ahmed Zorkani, The American University in Cairo, October 20.
- (2009) **"Turnitin.com-the plagiarism prevention system"**, Workshop presented by Caroline Mitry, the American University in Cairo, October 15.
- (2009) **"Revitalizing Your Classroom: Active & Collaborative Learning in the Classroom"**, Workshop presented by Dr Aziza Ellouzy, The American University in Cairo, October 13.
- (2009) **"SOX and Section 404"**, Workshop held at the American Accounting Association International Annual Meeting, New York, Marriott hotel, August 2.
- (2009) **"IFRS Teaching and Research"**, Workshop held at American Accounting Association International Annual Meeting, New York, Marriott Hotel, August 1.
- (2009) **"WEB 2.0"**, Workshop held at American Accounting Association International Annual Meeting, New York, Marriott Hotel, August 1.
- (2009) **"Multimedia Sharing (2)"**, The American University in Cairo, May 11.
- (2008) **"Visualizations for active and interactive learning"**. The American University in Cairo, Facilitators Dr. Aziza Ellozy and Ahmed Zorkani, Dec 2.
- (2008) **"Grading or Accessing Learning"**. Facilitators Dr. Pandeli glavani, The American University in Cairo, November 26.
- (2008) **"Risk Consulting Training Course"**, Horwath International Risk Consulting Steering Committee, South Beach, Marriott Hotel in Miami, Florida, October 27-29
- (2008) **"Implementing our Brand Strategy"**, Horwath International Annual Conference, London, United kingdom, September 15.
- (2008) **"Complying with New Ethics Rules on Independence"**, Horwath International Annual Conference, London, United kingdom, September 15.
- (2008) **"Updates about Accounting & Assurance Issues"**, Horwath International Annual Conference, London, United Kingdom, September 16.
- (2008) **"Markets of the London Stock Exchange"**, London School of Economics, London, United Kingdom, September 17.
- (2008) **"FASB/IASB Update Part 2"**, the American Accounting Association

- International Annual Meeting, Anaheim, California, August 2.
- (2008) “**FASB? IASB Update Part 1**”, the American Accounting Association International Annual Meeting held in Anaheim, California, August 3.
- (2008) “**Publishing Case Studies**”, the American Accounting Association International Annual Meeting, Anaheim, California, August 2.
- (2008) “**Mock Trail & Forensic Faculty**”, the American Accounting Association International Annual Meeting, Anaheim, California, August 2.
- (2008) “**WebCT and Blackboard 6 Workshop**”, the American University in Cairo, February 13.
- (2007) “**Practical Application of International Financial Reporting Standards (IFRS)**”. The World Bank, Four Seasons Hotel, Cairo, February.
- (2007) “**Teaching Critical Thinking through Active Learning Workshop**” held at Centre for Learning & Teaching at the American University in Cairo, November 27.
- (2007) “**New Development in the Accounting and auditing standards**”, Horwath International Annual Conference, Montreal, Canada, November 4-7.
- (2007) “**Questions and Answers Developed for How to Achieve Business behind Borders**”, Horwath International Annual Conference, Montreal, Canada, November 4-7.
- (2007) “**How to Achieve Growth in the level of CPA Business – An Australian Practical Experience**”, Horwath International Annual Conference, Montreal, Canada, November 4-7.
- (2006) “**Forensic Accounting**”, Horwath International Annual Conference, Cape Town, South Africa, November 9.
- (2006) “**Risk Management Approaches**”, Horwath International Annual Conference, Cape Town, South Africa, November 8.
- (2006) “**Audit of Banking and Financial Institutions**”, held at the Horwath International Annual Conference, Cape Town, South Africa, November 8
- (2006) “**Teaching Case Studies for Intermediate Accounting Workshop**”, the American Accounting Association Annual Conference, August 6.
- (2006) “**An Introduction to XBRL**”, the American Accounting Association Annual Conference, August 6.
- (2006) “**Fifteen Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax**”, the American Accounting Association Annual Conference, August 5.
- (2006) “**Corporate Governance**”, Regional meeting of Horwath International Beirut, Lebanon (Middle-East), May 4-5.
- (2005) “**Corporate Governance For State-Owned enterprises**”, Leadership and Management Development Center, the Institute of Directors, Ministry of Investment, July 18.
- (2004) “**Thirteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax**”, the American Accounting Association Annual Conference, Orlando, Florida, August 7.
- (2004) “**Continuous Audit: Assurance in a Real Time Economy**”, held at the American Accounting Association Annual Conference, Orlando, Florida, August 8.
- (2004) “**The New CPA Exam: Implications for Accounting Education**”, the American Accounting Association Annual Conference, Orlando, Florida, August 8.
- (2004) “**Practical Application of International Financial Reporting Standards**

- (IFRS)”, the World Bank, June 26-28.
- (1999) “**Researching AI/Expert Systems and Emerging Technologies in Accounting, Auditing and Tax**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 14.
- (1999) “**Effective Learning through Cases: Examples from the Trueblood Seminar Experiences**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 15.
- (1999) “**Valuation Research: Past, Present and Future**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 15.
- (1999) “**Joint CICA/AICPA Study on Continuous Auditing**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 16.
- (1999) “**Experimental Economics (Auditing)**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 16.
- (1999) “**Emerging Technologies in Accounting (Artificial Intelligence/Emerging Technologies)**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 16.
- (1999) “**AAA/AICPA Technology Toolkit CD-ROM: Successful Examples of Innovative Uses of Technology to Further Students’ Learning in Accounting**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 17.
- (1999) “**Information Technology in the Classroom**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 17.
- (1999) “**Fraudulent Financial Reporting, 1987-1997**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 17.
- (1999) “**Internal Auditing – Visioning the Future**”, the American Accounting Association Annual Conference, San Diego, California, U.S.A, August 18.
- (1999) “**Annual General Meeting Training**” Horwath International, Tunisia, May 13-16.
- (1998) “**The audit of Hotels**”, Horwath International, Limassol, Cyprus, November 5-8.
- (1997) “**Family Management Owned Business**”, Horwath International, Istanbul, Turkey, May 2-5.
- (1997) “**Training of Audit of Hotels**”, Horwath International, Beirut, July 14.
- (1992) “**System Analysis and Applied Mathematics**”, the Institute of Statistical Studies & Research, Cairo University in collaboration with UNESCO, May 2-5.
- (1990) “**Training of University Teachers**”, Cairo University.
- (1989) “**Seminar on Defaulted Projects: Reasons and Remedies**”, Marriott Hotel, Cairo-Egypt, November 18-19.

SERVICES TO DEPARTMENTS, SCHOOLS AND UNIVERSITIES

- * (2009 – Present) **Reviewer, School of business El-Khazindar Case Centre (KCC), AUC.**
- * (2008 – Present) **Member, Business School Academic Governance and Policy committee of the Council of School of Business**, the American University in Cairo: Responsible to set criteria for improvement of policies and governance within the school of business.
- * (2016) **Member, Ad Hoc Promotion Committee**, the School of Global Affairs and Public Policy Department of Journalism and Mass Communication, American University in Cairo: Responsible for the promotion of Dr Rasha Abdella for the position of Full Professor (May).
- * (2016) **Chair, Ad Hoc Promotion Committee**, the School of Business, Department of

Accounting, the American University in Cairo: Responsible for the promotion of Dr Khaled Samaha for the position of Full Professor of Accounting (May).

- * **(2015) Member, AACSB AOL Subcommittee**, responsible for the review of learning goals assessment for undergraduate (301 & 305 courses) and postgraduate levels with two task forces, one for readiness to the market and the other accounting specific. The American University in Cairo.
- * **(2015) Member, Ad Hoc Promotion Committee**, the School of Business, University of Bahrain: Responsible for the promotion of Dr Gehan Mousa for the position of associate Professor of Accounting (May).
- * **(2015) Member, Search Committee - AUC School of Business Vacant Position in Accounting**, responsible for the assessment of applicants for the accounting position in the Accounting Department, The American University in Cairo.
- * **(2013) Chair, Committee of the department of Accounting, School of Business**, responsible to study the tenure case of associate professor Mohamed ElBannan (Department of Accounting).
- * **(2013) Member, Search Committee - AUC School of Business Vacant Position in Accounting**, responsible for the assessment of applicants for the accounting position in the Accounting Department (22 applications), The American University in Cairo.
- * **(2013) Member, Academic Governance and Policy Committee**, the School of Business, the American University in Cairo.
- * **(2013) Member, AACSB AOL Subcommittee**, responsible for the review of learning goals assessment for undergraduate (301 & 305 courses) and postgraduate levels, The American University in Cairo.
- * **(2012) Chair, Review Committee of the Council of the School of Business**, responsible to review the report of the Ad_Hoc committee for the promotion and tenure of Dr Hamed Shamma's case.
- * **(2012) Member, Review Committee of the Council of the School of Business**, responsible to review the report of the Ad_Hoc committee for the promotion and tenure of Dr Ahmed Abdel Meguid's case.
- * **(2012) Member, Academic Governance and Policy Committee**, responsible for the development of governance measures within the departments of the school of business including development and continuous assessment of the school organizational chart, job descriptions for head of departments, associate chairs and other administrative positions.
- * **(2012) Institutional Development, Faculty Teaching Development Training for 2012.**
- * **(2012) Member, Search Committee - AUC School of Business Vacant Position in Accounting**, responsible for the assessment of applicants for the accounting position in the Accounting Department (11 applications), The American University in Cairo.
- * **(2012) Member, AACSB AOL Subcommittee**, responsible for the review of learning goals assessment for undergraduate (301 & 305 courses) and postgraduate levels, The American University in Cairo.
- * **(2012) Coordinator, Report on assessment of undergraduate accounting learning goal 1: Intermediate accounting 305**, Department of accounting, the school of business, the American University in Cairo.
- * **(2012) Member of the Department of accounting assessment** of the tenure and promotion case of Dr Ahmed Abdel Meguid.
- * **(2011) Coordinator, Report on assessment of undergraduate accounting learning goal 2: Auditing 305**, Department of accounting, the school of business, the American University in Cairo.
- * **(2011) Member, Ad Hoc Research Outputs Committee, the School of Business, the American University in Cairo**: Responsible to set criteria for ranking and assessing research outputs of the

academic members of the School of Business.

- * **(2010) Member, Business School Faculty Development Fund:** Responsible to review and set the selection criteria for faculty development grants.
- * **(2010) Coordinator, Ad Hoc Committee for Advanced Accounting Courses 301 & 302 sections:** Responsible to coordinate the syllabus, assignments and exams between the sections of Business.
- * **(2010 – Present) Member, Business School Working Papers Editorial Board,** the American University in Cairo: Responsible to establish working papers series at the school.
- * **(2009-Present) Member, Business School Council Research Committee:** Responsible to set ranking criteria and reviewing the school faculty grants.
- * **(2009-Present) Undergraduate Advisor:** The Accounting Department, The School of Business, Economics and Communication.
- * **(2009 – Present) Coordinator, Report on assessment of undergraduate accounting learning goal 1 & 2:** Intermediate Accounting 301 & Auditing 305, Department of accounting, the school of business, the American University in Cairo.
- * **(2010) Member, Ad Hoc Promotion Committee,** the School of Business, the American University in Cairo: Responsible for the promotion of Dr Khaled Dahawy for the position of Professor of Accounting at the School of Business, the AUC.
- * **(2010) Chair, The Accounting Major Declaration Committee,** School of Business, The American University in Cairo.
- * **(Spring 2010) Member, the School of Business Nomination Committee,** The Goldman Sachs 10,000 women Entrepreneurship & Leadership Program, The American University in Cairo: Responsible for the selection of women to take the training entrepreneurship programs.
- * **(2009-2010) Member, Assessment of Learning (AOL) Committee:** Responsible to monitor the department effort for the re-accreditation review team and the preparation of the department self-evaluation report for AACSB re-accreditation.

- * **(2009) Member, Ad Hoc Teaching Affairs Committee,** School of Business, The American University in Cairo: Responsible to revise Course Syllabus for Financial Accounting 201, AUC.
- * **(2009) Coordinator, Ad Hoc Committee for Accounting 201 sections:** Responsible to Coordinate the Syllabus, Assignments and exams between the 10 sections of the financial accounting course, School of Business, the American University in Cairo.
- * **(2009) Member, School of Business Search committee for the MOIT position,** the American University in Cairo: Responsible to assess applicants' academic and other qualifications for the position of professor of Management information technology.
- * **(2007-2009) Member, School of Business, Economics and Communication Research Committee,** Management department, the American University in Cairo: Responsible to set ranking criteria and reviewing research Grants for members of the school.
- * **(2008) Department of Management Retreat “The Revision of Department Strategic Plan, Current MBA and EMBA”,** the Egyptian Business Club (EBC)
- * **(2008) Member, Ad Hoc Committee,** Department of Management, School of Business, Economics and Communication, the American University in Cairo: Responsible for setting criteria to enhance teaching of accounting teaching at the undergraduate level, **learning goal 1:** Auditing and Advanced Accounting presented to Chair of the management Department.
- * **(2008) Member, School of Business, Committee selected to assess the application of the accounting concepts** for the Continuous Improvement Committee (CIC) during Spring.
- * **(2007) Member, Specialized Committee to develop MSc Programs** in Accounting, Marketing and Finance, School of Management, Economics and Communication, July.

- * **(2007) Member, Ad Hoc Promotion Committee**, the Department of Management, the School of Business, Economics and Communications: Responsible for the promotion of Dr Khaled Dahawy to Associate professor with tenure, school of business, AUC.
- * **(2006-2007 & 2009) Member, School of Business, Economics and Communication of the Academic Affairs Committee**, the American University in Cairo: Responsible to set criteria for the evaluation and promotion ...etc. of the members of the school.
- * **(2005-2009) Undergraduate Advisor**: The Management Department, The School of Business, Economics and Communication.
- * **(2005-2008) Member of the Board of Scientific Administrative Research- Academy of Scientific Research & technology**. Responsible for studying, assessing and approving finance of projects for all public universities in the Arab Republic of Egypt.

STUDENTS ACTIVITIES AND OTHER ACADEMIC WORKSHOPS:

- * **(2012) External Interviews, Internal Audit Outsourcing, The German University in Cairo**, students Marian Hany and Reeham Roshdy.
- * **(2012) Advisor, Recommendations for students study Postgraduate degrees abroad**, students Mina Fahmy.
- * **(2012) Advisor, Recommendations for students joining multinational and transnational CPA firms**, student Bana Kamal E&Y Ramallah, Palestine.
- * **(2012) Advisor, Accounting Major students Declaration (100 students meetings)**, the department of Accounting, the School of Business, the American University in Cairo.
- * **(2012) Advisor, Work Study Program (2 students-Soha Saleh & Yehia El Khouly)**, the department of Accounting, the School of Business, the American University in Cairo.
- * **(2009-Present) Advisor, the Study Abroad and Exchange Programs**: Provide advice to students about a variety of study abroad opportunities for one semester or an academic year.
- * **(2011) Advisor, Recommending students for International Program for study abroad**, Students Omar Labib and Hassen hafez.
- * **(2008-2011) Advisor, Accounting Major students Declaration**, the department of Accounting, the School of Business, the American University in Cairo.
- * **(2007-Present) Advisor, Price Waterhouse-Ernst & Young Accounting and Audit Simulation Competition**, providing assistance and advice to students in accounting major classes for how to compete in these CPA simulations in Accounting and Auditing. My students always won first places in those competitions.
- * **(2011) Interviewer**, Khalil, Nouran – a journalist graduating senior, **Capstone Project interview** concerning Egypt after the revolution from an economic perspective.
- * **(2011) Reviewer**, Student's Application "Ahmed Hamid" for Fulbright Student Program.
- * **(2010) Advisor, Nomination Committee**, The Goldman Sachs 10,000 women Entrepreneurship & Leadership Program, The American University in Cairo: Responsible for the selection of women to take the training entrepreneurship programs.
- * **(2010) Advisor**, Recommendations for my students to join Postgraduate Programs, jobs ... etc.
- * **(2010) Reviewer**, Student Application "Ehab Samir" for Fulbright Student Program.
- * **(2009) Participant, Video Presentation, Students CGC Workshop and Competition**. The school of Business, the American University in Cairo.
- * **(2008) Advisor, the AUC International Student Faculty Mentor Program**: providing advice and assistance to two students Shawn Katz and Jordan Steckler
- * **(2008) Participant, Students 15th Annual Research Conference – Accounting in Egypt Past, Present and Future**. The School of Business, the American University in Cairo.

- * (2007) **Moderator, the Sixth conference about the Development of the Arab Youth under the assumptions “A country at edge of collapse”** attended by Dr Soud El Zibiudy consultant of General Secretary of the Arab League and Dr Gamal Abdel Gawad Professor at Political Science Department at the American University in Cairo
- * (2007) **Organizer and External reviewer, Comet Conference to mimic Stock Markets Mechanism, marketing environment, entrepreneurial ship characteristics and auditing practices** for students registered in various Universities, Faculty of Commerce, Cairo University.
- * (1995) **Co-Founder, the Association of Graduates & Trainees from Britain in Egypt (AGTBE)** founded by Egyptian Chevening Scholars.

NON-ACADEMIC PROFESSIONAL WORK EXPERIENCE

(1989-Present) Managing and International liaison partner,
Crowe Horwath Dr A.M. Hegazy & Co, a member of Crowe Horwath International (Ranked 9th Worldwide)

Crowe Horwath Egypt is a member of PCAOB: Chartered Accountants and Consultants. Dr Mohamed Hegazy Manages the Audit & Assurance department as well as Management Advisory Services and Tax department at the office

The followings are clients for which Dr Mohamed Hegazy audits the financial statements up to 2015 and since 1990 (25 years of practical experience)

1. Banking, Mutual Funds, Brokerage & Marketable Securities, Investments, Mortgage companies and Financing Lease Companies

Banking

ABC bank

Arab Investment Bank

El Rafedeen Bank

Investment and Leasing

The Arab Investment Holding Company for Development.

.Rawag Company for financial leasing of vehicles

Mutual Funds

Arab bank Mutual Fund – Cash Fund (L.E)

Misr Bank Mutual Fund – Islamic Shariaa

Egyptian Gulf Mutual Fund – Cash Fund (Theraa)

Arab Investment Bank Mutual Fund (Helal)

CIB Mutual Fund – Fixed Income.

Brokerage & Marketable Securities

Arab African International Securities Brokerage

Optima for Securities' Brokerage.

Correct line for securities Brokerage

Mena Holding Company

2. Insurance, Re-insurance and Insurance Brokerage

Suez Canal Company for Property Insurance.

Suez Canal Company for Life Insurance.

Arab Orient Takaful Insurance.

MedMark Health & LifeInsurance Company.

Misr for Services & Consultancy Co.

Wathak Insurance Company (Internal Audit Outsourcing).

Smart for insurance brokerage.

3. Hotels, Resorts, Touristic Companies, Restaurants & Other related activity Companies

Hotels

Pyramids Park Hotel
Le Meridian Hotel - Dahab
Sol Cyrene Hotel
Sol Sharm Hotel
Melia Sina Hotel
Melia Sharm Hotel

Resorts

Palm Royal Resort
Swiss Inn Hotel – El Ariesh
Tiran Resort.
Siwa Tazery Resort

Floating Hotels

Oberoi Floating Hotels (Fiala)
Oberoi Floating Hotels (Zahra)

Tourism Companies

Pyramids Touristic Company
Pyramids Garden Hotel Company
EGO Misr for Tourism Development
The Company of Kiriazy Touristic Resort
Cyrene For Touristic Investments
Cyrene for Development & Investments
Etoil Tours company
Door Case for Tourism Investments
Gamima for Development and Touristic Investment
Gazalat Siwa for Development and Tourism Investment
EL-Gevira for Development and Touristic Investment
Fokah for Development and Touristic Investment
Atnoh for Development and Touristic Investment
Egyptian European Company for Tourism

4. Manufacturing, Mining, Petroleum Services Companies

Manufacturing Companies

The Cairo Company for Vehicle Manufacturing (Peugeot)
A. F. Automotive (Aboul Fotouh Daewoo Company).
MCV for Automobile Manufacturing
MCV for Commercial Activities
MCV for Financial leasing
ABICO
6 October for Metal Manufacturing
6 October for Lights Manufacturing
Samanod Co. for Spinning & Textile
Eastern Co.– Techno-Gas
Quena for Paper manufacturing
Kiriazy Company for Engineering Industries
Kiriazy Electric Company
Kiriazy Gaz Company
Kiriazy Company for Refrigerators

Salem Shirts Company
Misr Company for Oil and Soap
Naanayia Company for Trade and Manufacturing
Saudi Egyptian Company for Industrial Investment
International Pipe Company.
Schindler Misr (Elevators Manufacturing).
Samanoud Company for Textile.
Misr Cosmetics – Amanda

Petroleum Services Companies

Investment Petroleum Group
Weather Ford International Company.
G.R.O for Mining Company.
Hamada Mostafa Maghrabi and Co. (Star Nile for Petroleum Services)

5. Constructions Development and Investment in Real Estate

The Arab Company for Construction
Pyramids for Real Estate Investment (under liquidation)
El Aqaba Co. For construction Development
Valioso Contractors Company
Mahmoudia for Construction Company.
Tagamoat Investment Company for Real Estate Development.
Housing and Construction Development Company
Al-Borg for Real Estate

6. Agricultural, Land Reclamation, Fishing Resources, Poultry Production Companies

Agricultural, Land Reclamation Companies

Egyptian-Kuwaiti Company for Development & Investment
El-Roda Co. for Agricultural Development
Sahara non for Agricultural Development and Land Reclamation
El-Gharb El-Masry for Agricultural Development and Land Reclamation
El-Kawthar for Food Development and Land Reclamation

Poultry Companies

Arab Poultry Breeders Company. (OMMAT)
El Bar Poultry Breeders Company

7. Airlines, Marine & Inland Transportation

Marine Companies

Maridive Company for Oil and Marine Services
Maritime Company for Oil Services
Maridive Offshore Projects Co
Mitchell Junior Sun Company for Navigation
Mitchell Junior Masr
Sharaf Logistics Egypt
Zenour Shipping Company
Younasis Shipping Co
Sharaf Logistics Egypt

Transportation Companies

MCV for Goods Transportation
MCV for Passengers Transportation
MCV for Governorate Transportation
Arab Union for Land Transportation "Super Jet".

8. Telecommunication, IT, Software Programming companies

Programming & Computer Companies

Microtech – Mohey Gamal El-Deen
Microtech for Knowledge and Systems Services
Modern Management Technology
Careraiz Software Co.
F16 Apps. Co.
Ekshef Co.
Sawari Ventures Co.
Flat 6 Labs Co.
CIT Company
MOBIDIV Co.
VERICASH Co.

9. Commercial, Marketing and Consulting & Engineering Services Companies

Commercial Companies

Obaji Shop
Skin Fitness Import & Export Co.
Eco-Teck Co.
United Company for Trade
Delta Group.
Nahdet Misr
Pharoas Enterprises.
Mousa Abbas Helmi & Co. (Cairo for Engineering equipments)

10. Hospitals and Other Related Activity Companies

Medical Companies and Other Related Activity Companies

On-line Medical Services
Obaji Medical Center
Advanced Medical Projects Company

11. Schools, Institutes, Educational Centers and Educational Services Companies

Schools

EI-Khalifa EI-Maamoon Schools
Al Gezira Schools

12. Clubs, Federations and Sports Associations

Clubs

El Gezira Sporting Club
Egyptian Shooting Club
Heliopolis Sporting Club
The Egyptian Company for Rowing

Sports Federations & Associations

The National Finance Fund for Youth and Sports
Employees Sporting Association – Sales Tax Authority

13. Syndicates, Associations, Labor Union, Civil Union, Special Funds and Local & International Organizations

Syndicates

Scientific Professions Syndicate
Lawyers Syndicate

Associations & Civil Federations

The Egyptian Association for Youth Houses

Association of Social Services for Employees in the Arab Investment Bank

The Egyptian Asian Associations for Businessmen.

Union Occupants of Katamyia Heights Villas

Organizations

The Support Association for employees at the Ministry of Youth and their Families

14. Projects Funded by Banks and Local & International Authorities

Upper Egypt Rural Development Project (Qena-Assuit)

Prince Talal Private Institution

Consultancies & Management Advisory Services

Due Diligence and Valuation studies For the Following Companies:

- (2015) Valuation Study of assets and liabilities for Misr Cold Center and Storage Co. to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for Misr Abu Dhabi property Development Co. to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for Egyptian Life Takaful Company to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for Egyptian Takaful Co. Property & Liability to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for National Seed Co. to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for Iskan for Insurance Co. to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for NAVISAT Middle East & Africa for Satellite Management to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities Misr El-Mehalla for Spinning Co. (Cotton & Textile Industries Holding Co.) to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for The Egyptian Company for Pressing Cotton (Cotton & Textile Industries Holding Co.) to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for Egypt Co. for Ginning Cotton (Cotton & Textile Industries Holding Co.) to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for El-Wadi Co. for Trading & Ginning Cotton (Cotton & Textile Industries Holding Co.) to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for El-Delta Co. for Trading & Ginning Cotton (Cotton/Textile Industries Holding Co.) to determine fair value per share.
- (2015) Valuation Study of assets and liabilities for Upper Egypt for Spinning Co. (Cotton & Textile Industries Holding Co.) to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for Misr for Manufacturing Spinning Equipments Co. (Cotton & Textile Industries Holding Co.) to determine the fair value per share.
- (2015) Valuation Study of assets and liabilities for Minatex for Spining Co. (Cotton & Textile Industries Holding Co.) to determine the fair value per share.

- (2015) **Valuation Study of assets and liabilities for Moukhtar Ibrahim (Subsidiary of Holding Co. for Construction & Development) to determine fair value per share.**
- (2015) **Valuation Study of assets and liabilities for El-Nasr Co. for Housing & Development (Subsidiary of Holding Co. for Construction & Development) to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for El-Maadi Co. for Development & Construction Co. (Subsidiary of Holding Co. for Construction & Development) to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for The Egyptian Co. for shoes “BATA” (Subsidiary of Chemical Holding Co.) to determine fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Spring & Transport Manufacturing Needs Co. (Subsidiary-Chemical Holding Co.) to determine fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Tractors & Engineering Co. (Subsidiary of Chemical Holding Co.) to determine the fair value per share.**
- (2015) **Valuation Study of assets and liabilities for Suez Canal Co. for Trade and Agriculture Development to determine the fair value per share**
- (2015) **Financial Due Diligence for Suez Canal Co. for Trade and Agriculture Development**
- (2015) **Financial Due Diligence for Pyramids Co. for Tourism & Pyramids Gardens Hotels Co. (Subsidiary of Arab Investment Holding Co.)**
- (2015) **Financial Due Diligence for Suez Canal Co. for Egyptian Transport & Commercial Services Co. “Egytrans”**
- (2015) **Financial Due Diligence for The African Co. for Renewable Energy Development and the Egyptian Company for Wind Energy Development (Enel Green Power Group)**
- (2014) **Valuation Study of assets and liabilities for Misr Cold Center and Storage Co. to determine the fair value per share.**
- (2014) **Valuation study of assets and liabilities for Rowad Tourism Co. to determine the fair value per share.**
- (2014) **Valuation study of assets and liabilities for Egyptian Renaissance Cinema Co. and determine the fair value per share.**
- (2014) **Valuation study of assets and liabilities for Egyptian Company for Food ([BISCOMISR](#)) and determine the fair value per share.**
- (2014) **Valuation study of assets and liabilities for Citadel Capital Transportation Opportunities II LTD and determine the fair value per share.**
- (2014) **Valuation study of assets and liabilities for Citadel Capital Co. and determine the fair value per share.**
- (2014) **Valuation study of the assets and liabilities of El Waseet company for Marketing and advertising. This company has total assets equal to L.E 120 million with owners equity equal to L.E 112 million**
- (2013) **Valuation study of the assets and liabilities of Cairo Company for Engineering Equipment for the purpose of changing the company’s legal status. This company has total assets equal to L.E 15 million with owners equity equal to L.E 7 million**
- (2013) **Valuation study of the assets and liabilities of Cyrene Company for Tourism Investments to determine the fair value per share. This company has a paid in**

- (2012) capital of L.E 300 million, total assets of L.E 505 million and owners' equity of L.E 311 million.
- (2012) **Valuation study of the assets and liabilities of Cyrene Company for Development & Investments to determine the fair value per share.** This company has a paid in capital of L.E 70 million, total assets of L.E 299 million and owners' equity of L.E 81 million.
- (2012) **Valuation study of assets and liabilities of Nenaeya Company Group for Manufacturing and Trading to determine the fair value per share.** This company has a paid in capital of L.E 2 million, total assets of L.E 34 million and owners' equity of L.E 43 million.
- (2011/2012) **Valuation study of assets and liabilities of Societè Egyptienne D'Entreprises (Mokhtar Ibrahim) to determine the fair value per share.** This company has a paid in capital of L.E 60 million, total assets of L.E 3, 9 billion and owners' equity of L.E 427 million.
- (2012) **Valuation study of the assets and liabilities of Cairo Company for Engineering Equipment for the purpose of changing the company's legal status.** This company has a paid in capital of L.E 2 million, total assets of L.E 7 million and owners' equity of L.E 3, 9 million.
- (2012) **Due diligence report of Infinity Limited Company.** The report was prepared for the assessment of the actual company's results and financial statements aiming at preparing the company for future IPO.
- (2011, 2010 & 2007) **Valuation report of the assets and liabilities of Cyrene for Tourism Investments Co.** This company has a paid in capital of L.E 300,000,000 and total assets of L.E 440,468,904.
- (2011, 2009, 2008, 2007 and 2006) **Valuation report of the assets of El Waseett for Advertising and Marketing.** This company has one of the most widely distributed advertising magazine and newspapers and has a paid in capital of L.E 6,000,000 and total assets of L.E 51,742,237
- (2010) **Valuation Report of the assets and liabilities of Orascom Co. for Hotels & Development.** Orascom Co for Hotels & Development was a top listed company on the Egyptian Exchange with paid in capital of L.E1,109,811,620 and total assets of L.E 8,858,767,589.
- (2010 & 2007) **Valuation report of the assets and liabilities of Sharm Hotels Co.** This company has a paid in capital of L.E 50,000,000 and total assets of L.E 91,949,446
- (2010 & 2007) **Valuation report of assets and liabilities of Sharm for Tourism and Diving Co.** This company has a paid in capital of L.E 168,000,000 and total assets of L.E 350,330,092
- (2010 & 2007) **Valuation report of assets and liabilities of Sharm for Tourism Projects Co.** This company has a paid in capital of L.E 150,500,000 and total assets of L.E 360,882,549
- (2010 & 2006) **Valuation report of assets and liabilities of Tirana for Tourism Investment Co.** This company has a paid in capital of L.E 300,000,000 and total assets of L.E

534,258,681

- (2010) **Valuation report of assets and liabilities of AK for Real Estate Development Co.** This company has a paid in capital of L.E 280,000,000 and total assets of L.E 750,137,340
- (2010) **Legal restructuring & Valuation study of assets and liabilities of El-Maadi Co. for Food Services.** This report analyzed the financial and administrative structure of the company and provided recommendations for the improvement of its capital structure and proposed factors for its future growth.
- (2009) **Valuation report of the assets of Egyptian Company for Manufacturing Electrical Insulators.** This company has a paid in capital of L.E 52,500,000 and total assets of L.E 118,478,138
- (2009) **Valuation report of the assets of Gama Company for Trading and Construction.** The report was provided to the company based on the request of the management. This company has a paid in capital of L.E 1,250,000 and total assets of L.E 31,135,751
- (2009) **Valuation report of the assets of Pipes Manufacturing and other Plastic Products Company.** This company has a paid in capital of L.E 62,049,900 and total assets of L.E 101,325,832
- (2009) **Valuation report of the assets for Zaharaa El Maadi Company for Investment and Development.** This company has a paid in capital of L.E 50,000,000 and total assets of L.E 645,708,583
- (2009) **Valuation report of the assets for El Maadi Company for Food services.** This company has a paid in capital of L.E 3,000,000 and total assets of L.E 4,852,220
- (2008) **Valuation report of Arab Investments of Urbanization (AIFU).** This company has a paid in capital of L.E 16,344,123 and total assets of L.E 149,125,707
- (2008) **Valuation report of Assets and Operating working capital of a hotel owned by Media Production City Co.**
- (2007) **Economic and Financial Study about Growth in Sales Quantities of Siag Company.**
- (2007) **Due diligence report of Nasedko Company.** The report was prepared for the assessment of the actual company's results and financial statements aiming at transferring the company into a joint stock company.
- (2007) **Due diligence report of International Company for Marketing.** The report was prepared for the assessment of the actual company's results and financial statements aiming at transferring the company into a joint stock company.
- (2007) **Due diligence report Nerhado Company.** The report was prepared for the assessment of the actual company's results and financial statements aiming at transferring the company into a joint stock company.
- (2007) **Due diligence Siag Company.** The report was prepared for the assessment of the actual company's results and financial statements aiming at helping the company to merge with a sister company.
- (2007) **Due diligence Delta Company.** The report was prepared for the assessment of the actual company's results and financial statements aiming at transferring the company into a joint stock company.
- (2007) **Valuation report of Al. Raof Hotels International Group (4 hotels valuation).** This company has a paid in capital of L.E 100,000,000 and total assets of L.E 261,827,659

- (2007 & 2005) **Valuation report of Quena for Paper Manufacturing Company.** This company has a paid in capital of L.E 550,000,000 and total assets of L.E 1,750,063,016
- (2006) **Valuation report of Yeast and Starch Manufacturing Company.** This company has a paid in capital of L.E 34,500,000 and total assets of L.E 91,747,927
- (2006) **Valuation report of Salt and Soda Manufacturing Company.** This company has a paid in capital of L.E 150,000,000 and total assets of L.E 205,425,237
- (2006) **Valuation report of Sugar and Related Industrial Manufacturing.** This company has a paid in capital of L.E 1,205,500,000 and total assets of L.E 4,488,842,281
- (2006) **Valuation report of Nesco International hotels Company (4 Hotels).** This company has a paid in capital of L.E 150,000,000 and total assets of L.E 4,006,033,881
- (2006) **Valuation report of Alfa for Leather Manufacturing and Trading.** The report was provided to the company based on the request of the board of directors. This company has a paid in capital of L.E 500,000 and total assets of L.E 269,145.
- (2006) **Valuation report of Delta International Bank.** The bank has a paid in capital of L.E 500,000,000 and total assets of L.E 4,346,600,000.
- (2006, 1995 and 1992) **Valuation report of Delta for Sugar Manufacturing.** This company has a paid in capital of L.E 314,317,500 and total assets of L.E 916,909,001
- (2002) **Valuation report of Gamal Trust Bank.**
- (1999) **Valuation report of The United Bank of Egypt.**
- (1999) **Valuation report of Modern Printing Company.**
- (1999) **Valuation report of the Egyptian Company for Textile and Clothing “Wooltext”.** The report was provided to the company based on the request of the Capital Market Authority to determine the fair value of this company.
- (1998) **Valuation report of Yemen Airways Company.**
- (1998) **Valuation report of El-Yemda Airways Company.**
- (1998) **Valuation report of Nashodiet Company (Ministry of Economic decree).**
- (1997) **Valuation report of the United Company for Trade – Youvitas (Ministry of Economic decree).**
- (1997) **Valuation report of El-Narsh Food Preservation Company (Ministry of Economic decree).** This company has a paid in capital of L.E 250,000 and total assets of L.E 3,592,875
- (1997) **Valuation report of Misr for Electrical Industrial Corporation (Ministry of Economic decree).** This company has a paid in capital of L.E 300,000 and total assets of L.E 10,730,166
- (1997) **Valuation report of New Eyes Travel (Partnership Company).** This company has a paid in capital of L.E 1,000,000 and total assets of L.E 1,000,000.
- (1996) **Valuation report of El-Shams for Hotels and Tourism.** This company has a paid in capital of L.E 24,000,000 and total assets of L.E 31,084,704.
- (1996) **Valuation report of El- Nasr Company for Vehicles Manufacturing.**
- (1996) **Valuation report of Quatradic Meat Production Company.**

Feasibility Studies for the Following Projects:

- (2015) **Economic feasibility study for Maridive & Oil Services Co.**
- (2014) **Economic feasibility study for developing Shepherd Hotel owned by The**

Egyptian General Co. for Tourism and Hotels ([EGOTH](#))

- (2011) **A comparative Feasibility Study for the Implementation of Usufruct of Tahrir Square** or the continuation of the project by the Holding Company for Tourism Hotels and Cinemas
- (2010) **Business Plan for El-Maadi Co. for Import & Export.**
- (2010) **Feasibility study of establishing an educational compound in El- Tagamo El-khames affiliated to Rawabi Jeddah Co.** for Educational Services. The study analyzed the Marketing and financial criteria associated with the establishment of the above project showing financial indicators for cash flows to be realized from operations, the rate of return, payback measures and the internal rate of return.
- (2009) **Feasibility study for Date Palm tissue Culture El Nakeel project for Sekem Co.**
- (2009) **Feasibility study for Tiba Gardens Project in 6th of October city** affiliated with El Mahmoudia Company for Construction and Real Estate Investment.
- (2009) **Feasibility study for establishing specialized company for managing, operating and maintaining Irrigation Utilities in Alsalam River** affiliated with ICAT.
- (2009) **Preliminary Feasibility study for Ready Made Cement Production Project in Cairo and Alexandria for a Saudi Company.**
- (2008) **Feasibility Study for evaluating the establishment of a new hotel** consisting of 80 rooms instead of Winter Palace Hotel (owned by Egoth) which should be destroyed.
- (2008) **Feasibility Study for importing and marketing of Vileda products** affiliated to El-Maadi Co. for Import & Export.
- (2008) **Feasibility Study for establishing a 4 Star hotel in Marsa Alam** affiliated to Sefora Co. for Tourism Development and Investments
- (2007) **Feasibility Study for Grape Farm project** affiliated to Agro Luxor for grading agricultural crops.
- (2007) **Economic and Feasibility study for the re-development of Kataraket Palace** and its related service extensions in Luxor City.
- (2006) **Syfora Agricultural Project Feasibility study.**
- (2006) **Feasibility Study for establishing a 5 star hotel in Sharm El-Sheikh** affiliated to NESCO Misr for Tourism Investment
- (2006) **Feasibility Study for Cairo Center for Curing Autism.**
- (2006) **Feasibility Study of the Light and Sound Project in Hurghada.**
- (2006) **Feasibility Study for establishing a 5 stars hotel in Elephantine Island** affiliated to Egoth Co.
- (2004) **Government Project of 400 thousand acres of Land Reclamation in Sinai.**
- (2002) **Feasibility study of the Swiss Hotel School/Academy in Hurghada.**
- (2002) **Feasibility Study of the Touristic Bus Project for the National Fund of Youth and Sports.**
- (2001) **Feasibility study of the Factory for Kamira Products.**
- (1995) **Feasibility Study Galal Touristic Village.**
- (1999) **Feasibility Study of Alf Liala We Liala Touristic Village** (Three stars village-El-Beach Batros Hotel Group).
- (1998) **Feasibility study of Open Zoo Project.**
- (1998) **Feasibility Study for the New American University in Cairo and Alexandria.**

Financial, Economic, Legal and Banking Studies:

- (2013) **Study of losses sustained by Masria for Tourists Development in establishing its recreational project in Sharkia**
- (2012-2013) **Study for the increase of Sohag National for Food Manufacturing.** The report was prepared for assisting the company to increase its listed capital.
- (2009) **Legal restructuring of El Maadi Company for Food Services.**
- (2009) **Legal restructuring of Gama Company for Trading and Construction.**
- (2009) **Financial Restructuring of Seren Group for Tourism Investment – a business plan.**
- (2005) **Financial study for the Arbitration between The Egyptian General Company for Tourists, Hotels and Cinemas and Helnan Management Hotels.**
- (2002) **Financial study of the Bank Debts of El-Ektesadia Company for Industrial Development to Cairo Bank.**
- (2000) **Financial study of the Bank Debts of Ahmonsito International Company to Cairo Bank.**
- (2000) **Financial study for the Arbitration No 152 between the Egyptian General Company for Tourists, Hotels and Cinemas and Sheraton Overseas Limited.**
- (1999) **Financial study of the Star Company for Textile Manufacturing.**

Restructuring, Design of Financial, Information Systems, Costing, Reporting and Budgeting Systems:

- (2015) **Preparation of Organization Chart and Chart of Accounts for Fricool Co. for Refrigeration Industries & Fricool Co. for Engineering Industries**
- (2015) **Preparation of Organization Chart, Documentary Flowcharts, Chart of Accounts, Job Descriptions and Administrative and Financial Manuals for ATCO Pharma Co. for Medical Industries & Abu El-Naga for Trading Co.**
- (2015) **Diagnostic Study for ATCO Pharma Co. for Medical Industries & Abu El-Naga for Trading Co.**
- (2014) **Diagnostic Study for the Managerial and Financial position for Egyptian Aluminum Products CO. ([ALUMISR](#)).**
- (2014) **Design of Organizational Structure for Financial Management department in [Misr El-Kheir Foundation](#).**
- (2014) **Study for determining the job descriptions of the Chairman and members of the Board of Directors in [El Watania Group for Awqaf Investments - El Mahmoudia Previously](#)**
- (2013) **Design of the financial Restructuring of Almahmoudia General Co. for Constructing & Investments including its subsidiaries with a complete business plan for the operations of the parent and subsidiaries.**
- (2013) **Design of complete job description for National group of Al Awkaf Investments management levels including chairman, CEO, CFO and investments manager in addition to job description of similar position for its 5 subsidiary companies.**
- (2013) **Study investigating the weaknesses in the financial system of Misr Al Khair Association and design of the financial department organization chart, job description and documentary flowchart with supporting documentation for the association financial procedures.**

- Design a Not For Profit Audit Committee Manual. Gezira Sporting Club.**
- (2012)
- (2010) **Design of the financial and administrative system for El-Mahmoudeya General Co. for Constructing & Investments including organizational charts.**
- (2010) **Design of the financial and administrative system for Egyptian International Shipping Group** including organizational charts, documentary flowcharts and financial manual.
- (2010) **Design of Internal Audit Manual for Optima for Securities Brokerage.**
- (2009) **Design of Organization Chart, Job descriptions, Manuals and Documentary Flowcharts for Egyptian International Shipping Company.**
- (2009) **Design of Organization Chart, Job descriptions, Manuals and Documentary Flowcharts for Egyptian International Company for Shipping Agency.**
- (2009) **Design of organization Structure, Job descriptions and Documentary flowcharts for El Mahmoudia Company for Construction and Real Estate Investment.**
- (2009) **Design of Organization Chart and Job descriptions for El Motahada for Trading and Consultants.**
- (2009) **Design of Organizations Chart, Job descriptions and Documentary Flowchart for El Borak Holding Company.**
- (2009) **Budget Study for El-Maadi Company for Import & Export.**
- (2008) **Design of Financial /Administrative Manual for Fishing International Company.**
- (2007) **Design of financial/Administrative information system for Egyptian Shooting Club.**
- (2007) **Design of Financial/Administrative information system for Arab Contractors Club.**
- (2004) **Design of financial and administrative Information System for the National Finance Fund for Youth and Sports.**
- (2004) **Design of Financial and Administrative System for Mitchell Junior for Navigation Company.**
- (2004) **Design of Procedures for the transfer of the Company's Manual Accounting System into Computerized System for Mitchell Junior For Navigation Company.**
- (2003) **Design of an Organization Chart and Departments Job Descriptions for Zamalek Sporting Club.**
- (2002) **Design of Financial and Administrative Information System for Younasis Company.**
- (2002) **Design of Financial and Administrative System of Oasis School.**
- (2002) **A Critical Study of the Costing and Pricing System of Sakr Factory according to the request of the Arab Organization for Industrialization.**
- (2001) **Design of Financial and Administrative System of the Egyptian Tennis Federation.**
- (2001) **Design of Financial and Administrative System of Microtech Company.**
- (2000) **Design of Financial and Administrative Information System of Arab Organization for Human Rights and Supervising the Transfer of the Company's Manual Accounting System into Computerized Accounting System.**
- (1999) **Design of Financial and Administrative Information System of Ahmonsito**

International American Company.

- (1999) **Design of Organization Chart and Job Descriptions for El-Sharkia Company for Drilling.**
- (1999) **Design of Financial and Administrative System of Cairo for Construction and Housing Corporation** including a Chart of Accounts according to the Egyptian Accounting standards, Operational Manuals, Chart of Costing Centers, Budgeting System and Reports for Follow Up.
- (1998) **Design of Financial and Administrative Information System for Aghadelli Corporation** including Preparation of Manuals of Operations.
- (1998) **Design of Financial and Administrative Information System of Teknogas Corporation** (Warehousing System, Operational and Production systems).
- (1998) **Design of Financial and Administrative Information System of Scientific Professions Syndicate** including Chart of Accounts, Documentary Flowcharts and Accounting Records.
- (1998) **Design of Financial and Administrative Information System for International Rehabilitation Centre.**
- (1997) **Design of Financial and Administrative Information System for Raa Industrial Corporation.**
- (1996) **Design of the Chart of Accounts and Documentary Flowcharts of Quena Company for Newspapers Printing.**
- (1996) **Design of Organizational Structure for Shipy Food Industrial Corporation.**
- (1996) **Design of Financial and Administrative Information System of Toyota Egypt for Vehicles Manufacturing Corporation.**
- (1996) **Design of Salary Scale for Toyota Egypt for Vehicles Manufacturing Corporation** including Documentary Flowcharts, Job Descriptions, Manuals, etc.
- (1994) **Design of Financial and Administrative System of Dar Saad El Sabah Company for Printing and Distribution.**
- (1993) **Design of Financial and Administrative System of the Egyptian Society for Human Rights.**
- (1993) **Design of Financial and Administrative Information System of Modern Printing Company.**

Internal Audit Outsourcing:

- (2012-2013) **Internal Audit Outsourcing** for Wethaq Takaful Insurance Company.
- (2013) **Internal Audit Outsourcing** for Misr For Cosmetics.
- (2010 - 2011) **Internal Audit outsourcing** for Abo Co. and Blue Star Co.
- (2010) **Internal Audit Outsourcing** for El-Maadi Co. for food Services
- (2009 & 2010) **Internal Audit Outsourcing** of Microtech Company for IT.
- (2009) **Internal Audit Outsourcing** for Safir Hotel Group.
- (1999-2007) **Internal Audit Outsourcing** for Agadeli for Cloth Manufacturing.
- (1999-2007) **Internal Audit Outsourcing** of El Aktesadia Company for Textile.
- (1999-2007) **Internal Audit Outsourcing** of Ahmonsito Company for Textile.

Accounting Services

- (2012-2013) **Financial Reports** for IRIS international Company (Egypt Branch).
- (2012-2013) **Financial Reports** for Pharoas Enterprises Company.
- (2012-2013) **Financial Reports** for Asean Egypt Business Association.
- (2009) **Financial Reports** for Egypt American Company for Medical Appliances.

