PERSONAL INFORMATION C.V

Name: Karrar Abdulelah Azeez Aureaar Alkhaldy

Gender: Male



Religion: Muslim

Date of Birth: Najaf - 15/11/1985

Nationality: Iraq

Marital Status: Married

E-mail: <u>karrarabdulelah@yahoo.com</u> E-mail: <u>karara.alkhaldy@uokufa.edu.iq</u>

Mobile: 00964-07829297394

Home Address: Najaf – city center

Occupation: Lecturer / University of Kufa – College of Administration and

Economics

Academic Title: Assistant Professor

Academic Degree: Ph.D.

Specialization: Accounting – Managerial and Cost Accounting

Educational Level:

No	Academic	University	Year
1.	Bachelor B.Sc.	University of Kufa	2008
2.	Master M.Sc.	University of Kufa	2010
3.	Doctor Ph.D.	Harbin Institute of Technology	2017

Publications:

No.	Research Title	Publisher	Indexing	Language	Year
1.	A target costing technical as tool for the strategic cost management	Qadisiya Journal of Economics and Administration Sciences	-	Arabic	2012
2	The role of internal auditor for risks management on modern challenges – case study	3th conference of higher education and labor market challenges	-	Arabic	2014
3	Measuring of Intellectual capital and	Kut Journal for	-	Arabic	2015

	its effect on performance quality for raising Najaf Directorate	Economics and Administration Sciences			
4	The role of failure Financial forecast and operating cash flows Ratios in stability banking by using Kida model - applied study	Al Gharee Journal for Economics and Administration Sciences	-	Arabic	2014
5	The moderating role of judicial efficiency on the increasing of ethical dimension as control tool and decrease corruption	8th international conference of improvement of economic, financial and administrative in Iraq	-	Arabic	2016
6	The Effect of Energy Polices on American United States Exports in Oils of OPEC Organization	Journal of International Academic Research for Multidisciplinary	(ISI, Web Of Knowledge)	English	2016
7	Gender, Level of Education and Attitudes towards Corruption in the Iraqi Institutions	International conference on management science and engineering	(EI index, Engineering Village)	English	2016
8	Using Capacity Utilization to Measure Asymmetric Labor Cost Behavior and Capacity Expansion	International conference on management science and engineering	(EI index, Engineering Village)	English	2016
9	How corruption affects economic growth: Perception of religious powers for anti-corruption in Iraq	International Conference on Management Science and Engineering Management	(EI, Engineering Village / Elsevier SCOPUS index)	English	2017
10	The moderating effect of Capacity Utilization on the relationship between Capacity changes and Asymmetric Labor Costs Behavior	International Conference on Management Science and Engineering Management	(EI, Engineering Village / Elsevier SCOPUS index)	English	2017
11	The role of spirituality to reduce corruption in Iraq	4th International Conference on Social Science and Humanity	(CPCI index, Thomson Reuters)	English	2017
12	Determinants of Asymmetric Cost Behavior by Deliberate Managers Decisions: A Nonlinear Regression Modeling	Journal of Engineering and Applied Sciences	(Elsevier SCOPUS index)	English	2017
13	The impact of managerial expectations on asymmetric cost behavior: A moderator role of capacity utilization	4th International Conference on Social Science and Humanity	(CPCI index, Thomson Reuters)	English	2017
14	A non-linear regression modeling is used for asymmetry co-integration and managerial economics in Iraqi Firms	International Journal of Advanced Computer Science and Applications	(ESCI/EI Inspect index, Thomson Reuters)	English	2017
15	Capacity expansion decisions into asymmetric cost behavior: reviews and search for new determinants	International Journal of Services Operations and Informatics	(EI, Engineering Village / Elsevier SCOPUS index)	English	2017
16	Corporate commitment,	Human Systems	(EI, Engineering	English	2017

	identification, ethical leadership and social responsibility	Management	Village / Elsevier SCOPUS index)		
17	The role of ethics in understand the relationship between religion and corruption. Personality and individual differences	Journal of Engineering and Applied Sciences	(Elsevier SCOPUS index)	English	2017
18	Challenges of Corporate Voluntary Disclosures Through the Annual Reports: Evidence from Iraq	World Applied Sciences Journal	(Elsevier SCOPUS index)	English	2017

Academic Experience:

- 1-Teacher of Financial Accounting, Kufa University, Business Administration department, 2010.
- 2-Teacher of Financial Accounting, Kufa University, Economics department, 2010.
- 3-Teacher of Cost Accounting, Technical Najaf Institute, Accounting department during, 2010.
- 4- Teacher of Cost Accounting, Kufa University, Accounting department during, 2011.
- 5-Teacher of Accounting Theory, Kufa University, Accounting department, 2011.

Administrative Experience:

- 1- Director of Finance department, Faculty of Management and Economics- University of Kufa during 2011- 2013.
- 2- Accountant of financial statements for construction projects, company of Abbas Pasha General Construction Co., Ltd. Najaf / Kufa University during 2007-2008.
- 3- Accountant of financial statements for construction projects, Basils Tigris Trading and General constructing during 2010- 2013.

Research Interests:

- 1-Cost accounting: Strategy cost management & its tools, Cost behavior and its theories, Managerial decisions within strategic pricing.
- 2-Financial accounting: Financial analysis, and modern Risks on accounting measuring
- 3- Auditor & control: Thinking for strategic auditing, control of Risks.

A. Lecturer: Abdulabbas hassan kadhim Al sa'aide.

Najaf, Iraq

E-mail: Abdalabbas.kadhim@uokufa.edu.iq

Mob.:+964(0)7708015196

Educational Level

B.Sc.(1986) and M.Sc.(1993) from University of Baghdad.

A. Lecturer (Statistical) College of Administration and Economy, University of Kufa, (2005- till now).

Research PUBLISHED:

- 1. Suggested Model solve the problems of Assignment
- 2. Panel quality control and its role in controlling costs.
- 3. The role of factor analysis to identify the most important factors affecting the quality of health services provided to patients.

Teaching Interests:

- 1.1. Principles of Statistics.
- 2. Operations Research.
- 3. General Mathematics

Research interests:

- 1. Multivariate statistical analyzes
- 2. Statistical predictions

Administrative positions:

There is no.

Personal Information

Lecturer .Bushra -Shaker AL- Shukry

Najaf Governorate Iraqi

E-mail:

Website:

Mob:



Educational Level

B.Sc.(1988)From University of Basra and M.Sc (2011) From University of Kufa in Business Administration .Lecturer in Dept of Accounting , College of Administration and Economy , University of Kufa ,(2011-till now) ,Search in (Tourist Marketing) .

Research Interests:

- -Possibility application Total Quality Management in University of Kufa
- The Effect of the Critical Success Factors of the Total Quality Management on Improving the Tourism Product.

Teaching Interests

- Information System
- Marketing
- Religious Tourism
- Business Administration

Research interests

- Quality Management System
- Strategic Management
- Marketing
- Tourism

Administrative Positions

- 1- Pupil administrator of the University of Kufa
- 2- The Director of Al fekeh College

Dawood Salman Jasim AL-Farttoosi , Assistant lecturer University of Kufa Faculty of Administration And Economics

Faculty of Administration And Economics Accounting Department

Address: Najaf, Iraq

Mobile: +964 (0)7808700122 Email: dawood.jasim@uokufa.edu.iq

Website: http://www.mng.kufauniv.com/teaching/dawood

Educational Level

B. Sc. Degree in computer science , University of Anbar, Iraq. & M. Sc. Degree in Computer science , College of computer science ,IT Department , University of BAMU(marathwada) , India.

Research Interests

- 1- Information Security
- 2- Object Oriented Programming
- 3- cryptography & Steganography
- 4- Data structures
- 5- Digital Image Processing
- 6- E-Learning

Teaching Interests:

- 1- Programming language (C, C++,vb.net)
- 2- Information Security
- 3- Computer Architecture
- 4- Modern programming Language(java)
- 5- Data Structures
- 6- Computer Application

Selected Publications:

Not found until now

Administrative Positions:

Director of the computer center at the Faculty of Administration and Economics .

داود سلمان جاسم الفرطوسي ، مدرس مساعد

جامعة الكوفة

كلية الادارة والاقتصاد

قسم المحاسبة

العنوان: النجف، العراق

موبايل: 009647808700122

البريد الإلكتروني: dawood.jasim @ uokufa.edu.iq

Website: http://www.mng.kufauniv.com/teaching/dawood

المستوى التعليمي:

شهادة البكالوريوس في علوم الحاسوب، جامعة الانبار، العراق. وماجستير في علوم الحاسبات/قسم تكنلوجيا المعلومات ، كلية علوم الحاسبات/تكنلوجيا المعلومات ، جامعة BAMU (ماراثوادا)، الهند .

الاهتمامات البحثيةُ: ُ

1 - أمن المعلومات

2 - البرمجة



3 – تشفير واخفاء المعلومات

4 - هياكل البيانات

5 - معالجة الصور الرقمية

6 - التعليم الإلكتروني

الاهتمامات التدريسية:

1 - لغة البرمجة (vb.net ،C + + ،C)

2 - أمن المُعلومات

3 - معمارية التحاسوب

4 - لغة البرمجة الحديثة (جافا) 5 – هياكل بيانات

- ي - ي - ... 6 - تطبيقات الحاسوب

البحوث المنشورة:

لاتوجد بحوث منشورة المناصب الادارية:

مدير مركز الحاسبة في كلية الادارة والاقتصاد/ جامعة الكوفة.



A. Lecturer: Ali Deaa Hussen.

Najaf, Iraq

E-Mail: Alidhussen@uokufa.edu.iq.

Mob.:+964(0)7801540567

Educational Level

B.Sc.(1998) and M.Sc.(2002) from University of Babelon.

A. Lecturer in College of Administration and Economy, University of Kufa.

Teaching Interests:

- 1- Introduction to Law study.
- 2. companies, trade Law
- 3. Human rights and democracy.

Research interests:

In the scope of democratic and Human rights.

In the scope of companies and financial markets.

Name: Dr. Anwar Abbas Hadi Al-Hindawi

Living: Najaf, Iraq

E-mail: anwar_abbas_hadi@yahoo.com Mob.:Zain Iq (+964(0)7801364416) Asiacell (+964(0)7708045172)



Educational Level

- 1. Graduated from the Faculty of Administration and Economics / University of Baghdad (1985)
- 2. Master of Financial Accounting / Faculty of Administration and Economics / University of Baghdad (1990)
- **3.** Ph.D. Financial Accounting / Faculty of Administration and Economics / University of Baghdad (2010)
- **4.** Specialist in the field of financial accounting and accounting information systems

Research Published:

- 1. Role of Cost of Capital in Making Investment Decision.
- 2. Financial Reporting for the Iraqi Corporate Reporting Supply Chain by using XBRL.
- 3. Environmental Determinants for the Application of the Entrance to Target Cost and its Impact on Pricing Strategies of Industrial Companies with Iraqi.
- 4. Other research being published

Teaching Experience:

- 1- Financial Accounting in Arabic and English for undergraduate students.
- 2- Government Accounting for undergraduate students.
- 3- Accounting systems specialized for undergraduate students.
- 4- Accounting Information Systems in English for undergraduate students.
- 5- Discuss research postgraduate students in the field of accounting (the Arab Institute).

Research interests:

Financial Accounting, Audit, A.I.S, Cost Accounting.

Administrative positions:

- 1. Work in the accounts department / Baghdad University 1986-1988
- 2. Lecturer in the Department of Accounting / Faculty of Administration and Economics/ University of Baghdad, 1990-1996
- 3. Lecturer in the Department of Accounting / Faculty of Administration and Economics / University of Kufa, since (1996 present)
- 4. Faculty member at the Accounting department
- 5. Member of the Scientific Committee in the Department of Accounting
- 6. Chairman of the examination committee in the Department of Accounting
- 7. Member of the Committee of Graduate Studies in the Department of Accounting
- 8. Member of the Board of the Faculty of Administration and Economics / University of Kufa
- 9. Member of the Committee discipline students in Faculty of Administration and Economics / University of Kufa,
- 10.Member of the Committee uniforms in Faculty of Administration and Economics / University of Kufa,
- 11.Unit Manager of educational and psychological counseling in Faculty of Administration and Economics / University of Kufa,
- 12.Member of the board of educational and psychological counseling at the University of Kufa.



Prof.Dr. Bushra Abdulwahab Hasan Aljawahiry

Baghdad, Iraq

E-mail: bushra_awj@yahoo.com

Mob

<u>Educational Level</u>

Bachelor of Science in Accounting, College of Administration and Economics- Baghdad University, Baghdad, 1988-1989

• she got the first rank on the accounting Dept.

Master of Science in Accounting, College of Administration and Economics- Baghdad University, Baghdad, 1994

> Thesis title: The impact of the change in general level of prices on the reported accounting information for investments decision in stocks

Doctor of Philosophy in Accounting, College of Administration and Economics- Baghdad University, Baghdad, 2009

 Thesis title: the factors affecting Auditing Quality- Suggested Model to shortage the expectations gap between auditors and investors in Iraq Stock Exchange Market

Scientific Degrees

- Lecturer Assistant from March 11, 1995
 - Lecturer from March 28, 2001
 - Assistant Professor from June 19, 2009

Positions

- accountant Assistant from 24/9/1989 to 1992
- Finance Manager in College of Administration and Economics- Baghdad University from 1995 to 2002
 - Audit Manager in College of Administration and Economics- Baghdad University from 2002 to 2005
 - Accounting Teacher in College of Administration and Economics- Baghdad University from 1995 to 2011
 - Accounting Teacher in College of Administration and Economics- University of Kufa from 2011 and so far
- Chairman of Accounting Department in College of Administration and Economics-University of Kufa from 23/9/2012 and so far

Published Researche

- "THE ROLE OF COMPUTER IN SUPPORTING INTERNAL AUDITING SYSTEM AND VALUE MAXIMIZATION" Administration And Economics Sciences Journal – Baghdad University-2000.
 - 2. "THE IMPACT OF RISK ON PROFITABILITY PERFORMANCE OF COMPANIES" Rafidain College Journal-2001.
 - 3. "TAX EVASION: ANALYZES AND TREATMENTS" Rafidain College Journal-2002.
- 4. "QUALITY COSTS- NEW THOUGHTS FOR OLD CONCEPT" the second scientific conference of applied sciences University-Amman Jordan -2006.

- "ACCOUNTING EDUCATION: THE CHANCES AND CHALLENGES"
 Administration And Economics Sciences Journal Baghdad University-2009.
 6. "THE MODERN ROLE OF MANAGERIAL ACCOUNTING-RESTORATION OR THREAT" the third sceintific conference of applied sciences Universuty-Amman Jordan -2009.
- 7. "SUGGESTED MANUAL FOR ACTIVATING THE AUDIT COMMITTEE TO SUPPORT CORPORATE GOVERNANCE AND ITS MECHANISMS" Al-ghare for Administration And Economics Sciences Journal -University of Kufa-2011.
 - 8. "THE ROLE OF CPA IN DETECTING AND REPORTING THE EARNINGS MANAGEMENT PRACTICES- AN EMPIRICAL STUDY OF THE SAMPLE OF COMPANIES INCLUDED IN IRAQ STOCK EXCHANGE MARKET" Forum Journal-2012.

 9. "THE ROLE OF CPA IN DETECTING AND REPORTING THE EARNINGS MANAGEMENT PRACTICES" Journal of Social Sceinces College -2012.

Teaching Interests:

Managerial Accounting
Financial Analysis
Advanced Accounting
Auditing
Financial Accounting
Accounting Principles
Intermediate Accounting
International Accounting

Research interests:

Auditing and Control Financial Accounting Financial Analysis

Name: Ghazwan Ayad Khalid al-Shibli

The province of Najaf - Iraq

Email: ghazwanalshibly2013@yahoo.com

Mobile number: 07811011702



Educational level

B.Sc. (2009), MSc. (2012) from the University of Kufa, majoring in accounting, preliminary studies teacher in the Department of Accounting, College of Management and Economics / University of Kufa, a specialist in financial accounting

Teaching Interests

- 1. Government Accounting
- 2. Intermediate Accounting
- 3. Tax Accounting
- 4. Accounting Principles

Research Interests

- 1. Financial Accounting
- 2. Cost Accounting
- 3. Management Accounting
- 4. Accounting Information Systems

Name: Hassnain Kadhem .0 Alshehmane

Iraq province of Najaf, Kufa spend E-mail : Almeihe@yahoo.com

Mobile number: 09647802184703 — 09647702876674

Scientific level:

Certificate obtained: Master of Accounting

Donor 's Certificate: School of Management, University of Baghdad in 2011 He holds a bachelor's degree in accounting from the College of Management and

Economics - University of Kufa, 2007-2008

Graduate junior high school for the academic year 2003-2004 from the middle of Kufa for

Boys

Lecturer in the Department of Accounting , College of Management and Economics ,

University of Kufa (2011 until now)

Research publish:

- 1. Measurement models and accounting disclosure about fair value the application on the company garments contributing mixed.
- 1. Measuring the fair value of ordinary shares using the model E Ratio An Empirical Study in Iraqi private banks listed on the Iraq Stock Exchange.

Teaching Interests:

- 1. Intermediate Accounting for undergraduate students
- 2. National Accounting for undergraduate students
- 3. Unified accounting system for undergraduate students
- 4. Readings accounting and business correspondence for undergraduate students

Research Interests:

- 1. Financial Accounting
- 2. Cost Accounting
- 3. Management Accounting

Management positions:

1 . Rapporteur of the accounting department of evening studies



C.v

Personal Information:

Name: Hatim Karim Kadhm

Birth: Annajaf 1979/Iraq

Educational Level:

Certification: B.SC 2002 in Accounting / University of kufa

M.SC in Accounting / University of Baghdad

Occupation: Lecturer in Accounting Department, Collage of

Administration & Economics, University of kufa

Researches:

1- Role The Value Engineering in Reduce The Cost

& the Develop Products.

- 2- Affects The Information Technology on Accounting information System.
- 3- The Role of Balanced Scorecard in Performance Evaluation of the Soft Drink Factory in Kufa.

Materials:

- 1- Principles of Accounting
- 2- Advanced Financial Accounting
- **3- Managerial Accounting**
- 4- Specialized Accounting
- 5- Bank Accounting
- **6- Hotel Accounting**
- **7- Accounting information System**
- **8- Financial Management**
- 9- Research Project

CV

Full Name and Surname: Dr. Hussein Hadi Hussein Oneizah

Scientific title and the date to get it:

Assistant Lecturer / 1989

Lecturer / 7/5/1997

Assistant Professor / 8/6/2002

General specialization: Accounting

Specific specialization: Financial Accounting

E-mail: unaza_hh@yahoo.com

Certificate:

Certificate	Specialization	Graduation Year	College / University / Country
Bachelor	Business Administration	1977	College of Administration and Economics / Basra /
			Iraq
Master	Financial	1989	College of Administration
	Accounting		and Economics / Baghdad
			/ Iraq
Doctorate	Philosophy in	2008	College of Administration
	Accounting		and Economics / Baghdad
			/ Iraq

Positions:

- Director of the Financial Affairs
- Director of the Audit
- Reporter of the Accounting Department
- Head of the Accounting Department

The professional associations:

Member of the Association of Accountants and Auditors Iraqis

Participated in many scientific conferences

Publications: Five Researches

Supervision on the graduate students:

Supervision Type	Name of the	Thesis Title
	student	
Master of Accounting	Caesar Ali Obeid	the ways to improve the performance of control devices to face the financial and administrative corruption

Address: Najaf / Al-furat district

Name: Hassnain R.T. Abozaid.

Province: Najaf - Iraq.

Place and Date of Birth: Najaf / 1984

Email: hassninr@yahoo.com Mobile number: 07808203632

Educational level

1. B.Sc from University of Kufa, 2006

2. M.Sc from University of Baghdad in 2010

Scientific research published or accepted for publication

- 1. Management Accountant role in the implementation of the mechanisms of corporate governance
- 2. Measuring the fair value of ordinary shares using the model E Ratio (A Case Study in the Iraqi private banks listed on the Iraq Stock Exchange)
- 3. impact the implementation of corporate governance mechanisms in reducing the expectations gap over the fair value(An Empirical Study in private Iraqi companies listed on the Iraq Stock Exchange)

Teaching Experience

- 1. Advanced Financial Accounting for the students of the Department of Accounting Phase III
- 2. Accounting financial facilities for the students of the Department of Accounting Phase III
- 3. Accounting systems specialized for the students of the Department of Accounting fourth stage
- 4. Commercial letters and readings for accounting students accounting department first stage
- 5. Cost accounting for students in the Department of Business Administration Phase III

Courses and workshops Enrolled



- -Participation cycle computer set up in the center of electronic calculators in the University of Kufa for the period from 6/9/2006 until 18/9/2006.
- -Participation cycle computer set up in the center of electronic calculators in the University of Kufa for the period from 21/1/2007 until 6/2/2007 and driver-specific windows and applications, word and power point.
- -Participation cycle computer set up in the center of electronic calculators in the University of Kufa for the period from 4/4/2010 until 25/4/2010, known as ICDL.
- -Participation cycle teaching methods established in the center of the development of teaching and training of university for the period from 2/5/2010 until 23/5/2010.
- -Participation in the tournaments Iraqi universities for students and volleyball games has five football and table tennis (Alvrgi doubles singles year), which was held in the University of Kufa Rehab for the period from 25/4 until 1/5/2010.

Research Interests

- -Financial Accounting
- -Management Accounting

Managerial positions

- -Account Manager, College of Pharmacy
- -An official salary Division , headed by the University of Kufa

A. Lecturer karrar Saleem Abdulzahra Hameedi 99 Najaf Governorate,Iraq Email <u>kkk12_1982@yahoo.com</u> University of Kufa/College of Administration & Economics

Department of accounting Mobile:07601719541



B.sc (2004) and Scientific degree: M. Sc. in accounting (2011)

Research publish

- Assess the level of corporate governance in Iraqi banks a field study from the viewpoint of investors
- organizational culture and effect it in earnings management practices- A
 Practical Study in a Sample of the Iraqi private banks listed on the Iraq Stock
 Exchange
- The effect of operation cash flow on company value- A Practical Study in a Sample of the Iraqi private banks listed on the Iraq Stock Exchange
- Measuring the fair value of ordinary stock using the model E ratio A Practical Study in the Iraqi private banks listed on the Iraq Stock Exchange

Teaching Interest

- 1.auditing and Financial control.
- 2.managerial accounting.
- 3.principle of accounting.
- 4.research method

Research interests

Corporate governance Earning management Agent theory Accounting disclosure Accounting systems Fail value

Management position

1. Reporter of the accounting department



Dr. Sondos Majed Reda Al-Jafary

Najaf, Iraq

E-mail: Sondos_jafary_2006@yahoo.com

Mob.:+964(0)7801313009

Educational Level

B.Sc. (1984) and D.A.C three years (1990) from University of Baghdad in Administration and economy and chartered accountant phD (2011). Lecturer in the accounting department. College of Administration and Economy, University of Kufa, (2000-till now),

Research Published:

- 1 corporate governance mechanisms and their role in reducing the gap between the expectations of the auditor and users of financial statements (An analytical study of the views of a sample of auditors and managers in some circles)
- 2 The impact of information technology on the development of accounting information systems (Search for analytical views of a sample of professors and staff of the accounting department accounts department at the University of Kufa)
- 3 environmental determinants for the application of the entrance to target cost and its impact on pricing strategies of industrial companies with Iraqi (A field study in a selected sample of the Iraqi industrial companies)

Teaching Interests:

- 1- Government Accounting students Baklulrios .
- 2- Auditing and supervision for students of Baklulrios. 3-scrutiny and oversight of the graduate students of the Arab Institute

<u>Research interests:</u>

Auditing and Control

<u>Administrative positions:</u>

- 1. Chairman of the FSA up to 1997
- 2. a teacher at the Department of Accounting
- 3. Member of the Examination

