A AZIZ JAAFAR

Professor & Head of Accounting
College of Business Administration
University of Sharjah, UAE
ajaafar@sharjah.ac.ae

Professor Emeritus
Albert Gubay Business School
Bangor University, UK
a.jaafar@bangor.ac.uk

Professor of Accounting with over 30 years of academic and professional experience across Europe, the Middle East, and Asia. Co-Editor-in-Chief of the Journal of Financial Reporting & Accounting. Supervised successful PhDs/DBAs, secured competitive research grants, and published widely in ABS/ABDC top-ranked journals.

QUALIFICATION:

- **PhD Accounting & Finance**
  University of Wales, Bangor, UK
- **MAcc International Accounting and Financial Management**
  The University of Glasgow, Scotland, UK
- **BSc Accounting**
  The Pennsylvania State University,
  University Park, Pennsylvania, USA

EXPERIENCE:

- **Professor of Accounting**, Department of Accounting, College of Business Administration, University of Sharjah (2022- current)
- **Professor Emeritus in Accounting,** Bangor Business School, Bangor University, UK
- **Professor of Accounting**, Bangor Business School, Bangor University, UK (2016 – 2025)
- **Senior Lecturer in Accounting**, Bangor Business School, Bangor University, UK (2013 – 2016)
- **Lecturer in Accounting**, Bangor Business School, Bangor University (2006 – 2012)
- **Adjunct:**
  - School of Management, Aberystwyth University (2011 – 2015)
  - Manchester Business School Worldwide (2008 – 2010)
  - Henan University of Technology, China (2009)

- **Financial Database Support Officer**, Bangor Business School (2004 to 2006)

- **Research Associate -** *Accounting Harmonisation and Standardisation in Europe: Enforcement, Comparability and Capital Effects* research project,

funded by the European Commission Research Training Programme (2000 to 2004)

- **Lecturer in Accounting,** MARA University of Technology, Malaysia (1992 – 1999)

- **Audit and Management Consultancy Associate,** Arthur Andersen & Co./Hanafiah Raslan Mohamad, Kuala Lumpur (1990)

ADMINISTRATIVE & LEADERSHIP ROLES:

University of Sharjah, College of Business Administration, UAE

- Head of Accounting Department (Sept. 2023 – present)

- Director of EMBA program (Sept 2022 – Sept 2023)

Bangor University, UK

- Head of Accounting and Finance (2016 – 2022)
  Validation of accounting modules and programmes; Teaching allocations; professional accounting bodies accreditations; and mentoring of early-career colleagues (teaching & research).

- Director of Graduate Studies (Research) (2014 – 2018)
  In charge of (i) research student admission, (ii) organizing Bangor Business School Doctoral Training Programme, and (iii) the Economics pathway for ESRC Wales Doctoral Training Centre.
  Member of the College Research Committee
  Member of the Senate Postgraduate Committee
  Member of the Doctoral School Steering Committee

- College Internationalisation Lead – College of Business, Arts and Humanities (2019 – 2021)
  International Recruitment: Development of international students recruitment strategies. University representative at the British Council Education Fairs – meeting/interviewing prospective international students from South East Asia; Visiting partner institutions and recruitment agents in China and Malaysia.

- Academic Lead - ESRC Wales Doctoral Training Programme Economics pathway (2016 – 2021)
  Maintain links with DTP in Cardiff; submit applications to secure doctoral funding for research students; and prepare documents for MRes programme validation.

- Lead Moderator Bangor Business School – MDIS Singapore (2018 – 2020)
  Oversee BBS UG programmes delivered by partner institutions in Singapore and Malaysia.

- Deputy Director – Centre for Impression Management in Accounting Communication (CIMAC). http://cimac.bangor.ac.uk/ (2014 - 2020)
  Promote, conduct and encourage research at Bangor Business School with an emphasis on accounting communication, encompassing both financial statements and accounting narratives.

TEACHING & LEARNING:

University of Sharjah, College of Business Administration

Seminar in Performance Management (DBA); Management Accounting & Control Systems (EMBA); Financial Reporting and Regulation (MBA); International Accounting (UG)

Bangor University

Advanced Financial Reporting and Regulation (MSc); Financial Analysis (MSc); and Accounting Information System (UG)

Executive Programme – Chartered Banker MBA
Corporate Finance

PhD Seminar – Financial Reporting Quality

MSc Accounting and Finance Programme
- *Advanced Financial Reporting and Regulation*
- *Financial Analysis*
- *Application of Financial databases (Thomson Reuters, Datastream, Amadeus, Bankscope)*
- *Accounting Dissertations*

BSc Accounting and Finance Programme
- *Accounting Information Systems – 2nd year*
- *Auditing – 3rd year*
- *Financial Accounting – 2nd year*

- *Financial Statement Analysis – 3rd year*

Aberystwyth University (2011-2015)

- *MSc - Advanced Financial Accounting*
- *BSc Accounting & Finance - Financial Statement Analysis*

RESEARCH:

Research Interests: *International Accounting, Financial Reporting Quality; Firm Governance; Islamic Finance; Corporate Social Responsibility*

PUBLISHED PAPERS:

Alsaadi, A., Jaafar, A., Ebrahim, M. S., & Merkl-Davies, D. (2026). Corporate social responsibility and tax avoidance: organized hypocrisy or balancing contradictory demands? *Journal of Financial Reporting and Accounting*, 1–32.

Assad, N., Jaafar, A., & Zervopoulos, P. D. (2026). The interplay of financial reporting quality and investment efficiency: evidence from the USA. *Journal of Financial Reporting and Accounting, 24*(1), 46–65.

Pipatnarapong, J., Beelitz, A., & Jaafar, A. (2025). Corporate social responsibility and tax avoidance: evidence from BRICS countries. *Corporate Governance: The International Journal of Business in Society, 25*(7).

Hemmings, D., & Jaafar, A. (2025). On quality of earnings in SPAC transactions. *The European Journal of Finance, 31*(14), 1792–1810.

Keisse, H. H., & Jaafar, A. (2025). The impact of ESG engagement and gender diversity on corporate investment efficiency: evidence from European listed firms. *Journal of Financial Reporting and Accounting*.

Hemmings, D., & Jaafar, A. (2025). Jumpstart our SPAC IPOs? Unintended consequences of the JOBS Act. *Journal of Asset Management, 26*(3), 333–343.

Tran, V. N. K., Hemmings, D., & Jaafar, A. (2025). SEC reviews and earnings quality at IPO. *Journal of Accounting Literature*.

Abdelrahman, M., Hemmings, D., & Jaafar, A. (2025). The impact of using tax havens on classification shifting: evidence from public and private UK firms. *Journal of Accounting Literature*.

Assad, N., Jaafar, A., & Zervopoulos, P. D. (2023). The interplay of real earnings management and investment efficiency: evidence from the US. *Cogent Business & Management, 10*(2), 2237174.

Wang, Y., Ashton, J. K., & Jaafar, A. (2023). Financial statement fraud, recidivism and punishment. *Emerging Markets Review, 56*, 101033.

Jaafar, A., Polizzi, S., & Reghezza, A. (2023). Persistency of window dressing practices in the US repo markets after the GFC: the unexplored role of the deposit insurance premium. *European Financial Management, 29*(2), 634–663.

Yang, J., Hemmings, D., Jaafar, A., & Jackson, R. H. G. (2022). The real earnings management gap between private and public firms: evidence from Europe. *Journal of International Accounting, Auditing and Taxation, 49*, 100506.

Ariff, A. M., Jaafar, A., & Kamarudin, K. A. (2022). Political stability, board tenure, and corporate cash holding. *Journal of International Accounting Research, 21*(3), 1–22.

Kao, M. F., Hodgkinson, L., & Jaafar, A. (2021). Voluntary appointment of independent directors: evidence from Taiwan. *Corporate Governance: The International Journal of Business in Society, 21*(7).

Kamarudin, K. A., Ariff, A. M., & Jaafar, A. (2020). Investor protection, cross-listing and accounting quality. *Journal of Contemporary Accounting & Economics, 16*(1), 100179.

Duqi, A., Jaafar, A., & Warsame, M. H. (2020). Payout policy and ownership structure: the case of Islamic and conventional banks. *The British Accounting Review, 52*(1), 100826.

Wang, Y., Ashton, J. K., & Jaafar, A. (2019). Money shouts! How effective are punishments for accounting fraud? *The British Accounting Review, 51*(5), 100824.

Wojakowski, R. M., Ebrahim, M. S., Jaafar, A., & Salleh, M. O. (2019). Can Loan Valuation Adjustment (LVA) approach immunize collateralized debt from defaults? *Financial Markets, Institutions & Instruments, 28*(2), 141–158.

Wang, Y., Ashton, J. K., & Jaafar, A. (2019). Does mutual fund investment influence accounting fraud? *Emerging Markets Review, 38*, 142–158.

Kao, M. F., Hodgkinson, L., & Jaafar, A. (2019). Ownership structure, board of directors and firm performance: evidence from Taiwan. *Corporate Governance: The International Journal of Business in Society, 19*(1).

Tran, N. K. V., Hemmings, D., & Jaafar, A. (2019). De-burdening the IPO approval process: SEC reviews under the JOBS Act. *British Accounting and Finance Association*.

Mouselli, S., & Jaafar, A. (2019). Industry concentration, stock returns and asset pricing: the UK evidence. *Cogent Economics & Finance, 7*(1), 1576350.

Alsaadi, A., Ebrahim, M. S., & Jaafar, A. (2017). Corporate social responsibility, Shariah-compliance, and earnings quality. *Journal of Financial Services Research, 51*(2), 169–194.

Ebrahim, M. S., Jaafar, A., Omar, F. A., & Salleh, M. O. (2016). Can Islamic injunctions indemnify the structural flaws of securitized debt? *Journal of Corporate Finance, 37*, 271–286.

Mohamad, A., Jaafar, A., & Goddard, J. (2016). Short selling and exchange-traded funds returns: evidence from the London Stock Exchange. *Applied Economics, 48*(2), 152–164.

Mohamad, A., Jaafar, A., & Goddard, J. (2015). Short-selling ban and cross-sectoral contagion: evidence from the UK. *Journal of Asset Management, 16*(7), 484–501.

Duqi, A., Jaafar, A., & Torluccio, G. (2015). Mispricing and risk of R&D investment in European firms. *The European Journal of Finance, 21*(5), 444–465.

Jaafar, A., & Thornton, J. (2015). Tax havens and effective tax rates: an analysis of private versus public European firms. *The International Journal of Accounting, 50*(4), 435–457.

Salleh, M. O., Jaafar, A., & Ebrahim, M. S. (2014). Can an interest-free credit facility be more efficient than a usurious payday loan? *Journal of Economic Behavior & Organization, 103*, S74–S92.

Mouselli, S., Abdulraouf, R., & Jaafar, A. (2014). Corporate governance, accruals quality and stock returns: evidence from the UK. *Corporate Governance, 14*(1), 32–44.

Ebrahim, M. S., Jaafar, A., Molyneux, P., & Salleh, M. O. (2014). *Agency costs, financial contracting and the Muslim world* (Unpublished working paper). Durham University Business School.

Dargenidou, C., Jaafar, A., & McLeay, S. (2014). Regulation, bonding and the quality of financial statements. In *Accounting and regulation: new insights on governance, markets and institutions*.

Mouselli, S., Jaafar, A., & Goddard, J. (2013). Accruals quality, stock returns and asset pricing: evidence from the UK. *International Review of Financial Analysis, 30*, 203–213.

Alsaadi, A., Jaafar, A., & Ebrahim, M. S. (2013). Corporate social responsibility, Shariah-compliant and earnings management. In *Seventh Asia Pacific Interdisciplinary Research in Accounting Conference*.

Mohamad, A., Jaafar, A., Hodgkinson, L., & Wells, J. (2013). Short selling and stock returns: evidence from the UK. *The British Accounting Review, 45*(2), 125–137.

Kao, M. F., Hodgkinson, L., & Jaafar, A. (2013). Board characteristics, ownership structure and firm performance: evidence from Taiwan. In *Seventh Asia Pacific Interdisciplinary Research in Accounting Conference*.

Mouselli, S., Jaafar, A., & Hussainey, K. (2012). Accruals quality vis-à-vis disclosure quality: substitutes or complements? *The British Accounting Review, 44*(1), 36–46.

Salleh, M. O., Jaafar, A., & Ebrahim, M. S. (2011). *The inhibition of usury (Riba an-nasi'ah) and the economic underdevelopment of the Muslim world*. Available at SSRN 1941409.

Jaafar, A., & El-Shawa, M. (2009). Ownership concentration, board characteristics and performance: evidence from Jordan.

Mouselli, S., & Jaafar, A. (2009). Is accruals quality priced in the UK?

Jaafar, A., & McLeay, S. (2007). Country effects and sector effects on the harmonization of accounting policy choice. *Abacus, 43*(2), 156–189.

McLeay, S., & Jaafar, A. (2003). Accounting harmonization in Europe: country effects and sector effects. *College of Business at Illinois database*.

- **Selected Conference Presentations:**
  - Walking the Talk or Talking the Talk: Corporate Social Responsibility and Tax Avoidance (co-authors: Alsaadi, A., Ebrahim, M. S and Merkl-Davies, D.) *Journal of Business Research Special Issue workshop*, Queen Mary University, London, May 2018.
  - Walking the Talk or Talking the Talk: Corporate Social Responsibility and Tax Avoidance (co-authors: Alsaadi, A., Ebrahim, M. S and Merkl-Davies, D.) *British Accounting Association Conference*, Edinburgh, March 2017.
  - Corporate Social Responsibility and Tax Avoidance: An International Evidence (co-authors: Alsaadi, A. and Ebrahim, M. S.) *American Accounting Association Conference*, New York, August 2016.
  - Corporate Social Responsibility and Tax Avoidance: An International Evidence (co-authors: Alsaadi, A. and Ebrahim, M. S.) *IFABS – Oxford JCF Special Issue Conference,* Said Business School, Oxford University, September 2015.
  - Corporate Social Responsibility and Ownership Identity: European Evidence (co-authors: Alsaadi, A. and Ebrahim, M. S.) *American Accounting Association Conference*, Chicago, August 2015.
  - Corporate Social Responsibility and Tax Avoidance: An International Evidence (co-authors: Alsaadi, A. and Ebrahim, M. S.) *British Accounting Association Conference*, Manchester, March 2015.
  - Corporate Social Responsibility, Shariah-compliance and Earnings Quality: European Evidence (co-authors: Alsaadi, A. and Ebrahim, M. S.) *Bangor-IRTI-Journal of Financial Service Research Special Issue Conference*, Bangor University, September 2014.
  - Tax Havens and Effective Tax Rates: An Analysis of Private versus Public European Firms (co-author: Thornton, J.) *Accounting Conference*, Temple University, Philadelphia, August 2014.
  - Reputational Bonding and Accruals Management: Evidence from Cross-listing in European Markets (with C. Dargenidou and S. McLeay), presented at the *Research Seminar, University of Bologna*, Italy, September 2011.
  - Short Interest and Stock Returns: UK Evidence (with Mohamad, A., Hodgkinson, L. and Wells, J) *INFINITI Conference*, Trinity College Dublin, Ireland, June 2011.
  - Corporate Tax Burden and Foreign Operations in Europe (with J. Thornton), presented at *The University of Wales Colloquium*, Gregynog, May 2011.
  - Reputational Bonding and Accruals Management: Evidence from Cross-listing in European Markets (with C. Dargenidou and S. McLeay), presented at the *American Accounting Association*, New York, August, 2009
  - Corporate Governance and Earnings Management: Evidence from Italian Listed Firms. (with A. Devalle and R. Magarini), presented at *the 13th Financial Reporting Annual Conference*, Cardiff, July 2009
  - The Effects of Cross-Listing on Cost of Capital: European Evidence (with C. Dargenidou and S. McLeay), presented at the *European Accounting Association Conference*, Tempere, Finland, May 2005

- Country Effects and Sector Effects on Measuring Accounting Policy Choice (with S. McLeay), presented at the *European Accounting Association*, Prague, Czech Republic, May 2004
- Country Effects and Sector Effects on Measuring Accounting Policy Choice (with S. McLeay), presented at the *International Accounting Conference/University of Illinois at Urbana Champaign* at Athens, Greece, April 2004
- Country Effects and Sector Effects on Measuring Accounting Policy Choice (with S. McLeay), presented at the *British Accounting Association Conference*, Manchester, April 2004

- **Doctoral Student Supervision**

  Completed PhDs:

  1. Mao-Feng Kao – December 2012
  2. Azhar Mohamad – May 2012
  3. Murizah Osman Salleh– July 2013
  4. Leo WenBo – December 2014
  5. Abdullah Alsaadi - July 2015
  6. Yang Wang – December 2017
  7. Jingwen Yang – March 2018
  8. Almutasembilla Zaki Allam – June 2020
  9. Jirarat Pitpanarapong – August 2020
  10. Vy Tran – August 2021
  11. Mahmoud Abdel Kadir - 2022
  12. Kathleen Regan – 2024
  13. Esther Fiattor - 2025
  14. Khatera Naseri - 2026

  Visiting PhDs:

  1. Riccardo Magarini – University of Turin, Italy 2009
  2. Fatma Baalouch – University of Carthage, Tunisia 2015
  3. Andi Duqi – University of Bologna, Italy 2013

- **Research Grants:**
  - *Financial Reporting Quality of SPAC Targets vis-à-vis IPO Issuers* (2018 – now) – funded by BA/Leverhulme
  - Erasmus+ research mobility grant (2017)
- **Research Grants Assessor**:
  - British Academy/Leverhulme;
  - ESRC;
  - Social Sciences & Humanities Research Council of Canada

EDITORIAL EXPERIENCE:

- **Co-Editor-in-Chief -** Journal of Financial Reporting and Accounting, Emerald (Jan 2017 - current)
- **Associate Editor –** Journal of Islamic Accounting and Business Research (April 2018 - current)
- **Editorial Board Member –** Journal of Accounting in Emerging Economies (March 2018 - current)
- **Associate Editor -** Journal of Financial Reporting and Accounting, Emerald (2015 – 2016)
- **Editorial Board Member-** Journal of Financial Reporting and Accounting, Emerald (2012 – 2015)

- **Ad-hoc Reviewer –**
    - *Journal of Banking and Finance; Accounting and Business Research; British Accounting Review; European Journal of Finance; International Journal of Finance and Economics; Economic Letters; Accounting & Finance; Journal of Management and Governance; Research in Accounting in Emerging Economies; Asian Journal of Business and Accounting; International Journal of Accounting, Auditing and Performance Evaluation.*

- **External Examiner:**
    - Business School, City University of London – MSc International Accounting & Finance (Sept 2018 – current)
    - University of Loughborough – MBA (Sept 2021 – current)
    - University of Southampton – MSc Accounting & Finance (Sept 2017 – August 2020)
    - University of Durham – BSc Accounting & Finance (Sept 2017 – Sept. 2020)
    - University of Hertfordshire & INTI University, Malaysia – BSc Accounting & Finance & MBA programmes (April 2013 – Apr 2017)
    - HELP University Malaysia – BBA programme (Sept 2015 – Sept 2017)

- **PhD Theses Examiner**:
    - Bangor University (12 PhD); Dundee University; Herriot-Watt University; University of Birmingham; University of Glasgow; University of Portsmouth; University Malaya; MARA University of Technology; Putra University Malaysia; Auckland University of Technology, Curtin University, University of West of Scotland; Cardiff University and Kingston University, London.

- **Invited Research Seminars:**
    - University of Southampton; Durham University; University of Strathclyde; University of Bologna; University of Kiel; National University of Malaysia;

UniKL; MARA University of Technology.

- **Visiting Professor:**
  - National University of Malaysia 2024 & 2018;
  - Science and Management University, Malaysia (2019-2021)

- **External Promotion Assessor:**

  - Senior Panel Promotions – Kingston University, UK (2024)
  - Professorial promotion – University of Southampton (2022); National University of Malaysia (2018; 2026), Massey University (2025)
  - Associate Professor promotion – Massey University (2020); International Islamic University, Malaysia (2021)

- **External Research Assessor**: for the REF Benchmarking 2021 UK
- **External Adviser of Board of Studies:**
  - Faculty of Economics and Management Sciences, International Islamic University, Malaysia (2018 – 2020).
- **Home and International Students Recruitment:**
  - Bangor University for China, Indonesia, Vietnam and Malaysia