

**AZIZ JAAFAR**  
*Professor of Accounting*  
*Department of Accounting*  
*College of Business Administration*  
*University of Sharjah,*  
*University City, Sharjah, UAE*

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**QUALIFICATION:**

- **CPA (Australia)**
- **PhD Accounting & Finance** (2005)  
*University of Wales, Bangor, UK*
- **MAcc International Accounting and Financial Management** (1991)  
*The University of Glasgow, Scotland, UK*
- **BSc Accounting** (1989)  
*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 of Accounting**, Bangor Business School, Bangor University (2016 –)
- **Senior Lecturer in Accounting**, Bangor Business School, Bangor University (2013 – 2016)
- **Lecturer in Accounting**, Bangor Business School, Bangor University (2006 – 2012)
- **Adjunct Lecturer**
  - 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:

- **Head of Accounting and Finance** (2018 - 2022)  
*Validation of accounting modules and programmes; Teaching allocations; professional accounting bodies accreditations; and mentoring of early-career colleagues (teaching & research).*
- **Director of Postgraduate Research (PhD/MPhil) Admissions** (2018 - 2021)
- **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 DTP 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.*
- **Moderator Bangor Business School – MDIS Singapore** (2018 – 2020)  
*Oversee BBS UG programmes delivered by partner institutions in Singapore and Malaysia.*
- **Director of Graduate Studies (Research)** (2014 – 2018)  
*In-charge of (i) research student admission; (ii) organising 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*
- **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:**

### **Bangor University**

#### **Current modules:**

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

*Executive Programme – Chartered Banker MBA  
Corporate Finance*

#### **Past modules include:**

*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 – 2<sup>nd</sup> year*
- *Auditing – 3<sup>rd</sup> year*
- *Financial Accounting – 2<sup>nd</sup> year*
- *Financial Statement Analysis – 3<sup>rd</sup> year*

### **Aberystwyth University (2011-2015)**

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

### **MARA University of Technology, Malaysia (1992 – 1999)**

- BAcc - Financial Accounting/ Financial Reporting  
Accounting Information System  
Auditing

## RESEARCH:

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

- Published papers:
  - Political Stability, Board Tenure and Corporate Cash Holding (A. M. Ariff, K. A. Kamarudin, A. Jaafar), *Journal of International Accounting Research*, forthcoming
  - The Real Earnings Management Gap Between Private and Public Firms: Evidence from Europe (Yang, J., Hemmings, D., Jaafar, A. & Jackson, R.,) *Journal of International Accounting, Auditing and Taxation* forthcoming
  - Persistency of Window Dressing Practises in the U.S. Repo Markets after the GFC: The Unexplored Role of the Deposit Insurance Premium (Jaafar, A., Polizzi, S. and Reghezza, A) *European Financial Management*, 2022.
  - Voluntary appointment of independent directors: evidence from Taiwan (Kao, M. F., Hodgkinson, L. & Jaafar, A.) *Corporate Governance*. 21, 7, p. 1318-1336, 2021
  - Payout policy and ownership structure: The Case of Islamic and Conventional Banks (Duqi, A, Jaafar, A & Warsame, M.), *British Accounting Review*, 2020
  - Investor Protection, Cross-listing and Accounting Quality (Kamaruddin, K A., Ariff, A., Jaafar, A.) *Journal of Contemporary Accounting & Economics*, 16 (1), 2020
  - Money shouts! How effective are punishments for accounting fraud? (Wang, Y, Ashton, J & Jaafar, A) *British Accounting Review*, 2019
  - Does mutual fund investment influence accounting fraud? (Wang, Y, Ashton, J. & Jaafar, A.), *Emerging Markets Review*, vol. 38, no. March, pp. 142-158. DOI: 10.1016/j.ememar.2018.12.005 (2019)
  - Can a Loan Valuation Adjustment (LVA) Approach Immunize Collateralized Debt from Defaults? (Wojakowski, RM, Ebrahim, MS, Jaafar, A & Osman Salleh, M) *Financial Markets, Institutions, and Instruments* (2019)
  - Ownership Structure, Board of Directors and Firm Performance: Evidence from Taiwan (Kao, MF, Hodgkinson, L, & Jaafar, A.), *Corporate Governance* vol. 19, no. 1, pp. 189-216. DOI: 10.1108/CG-04-2018-0144 (2018)
  - Corporate Social Responsibility, Shariah Compliance, and Earnings Quality (co-authors: A Alsaadi, Ebrahim, M. S., & Jaafar, A) *Journal of Financial Services Research*, vol. 51, no. 2, pp. 169-194. DOI: [10.1007/s10693-016-0263-0](https://doi.org/10.1007/s10693-016-0263-0) (2017).
  - Can Islamic Injunctions Indemnify the Structural Flaws of Securitized Debt?(Ebrahim, M. S., Jaafar, A., Omar, F. A. & Salleh, M. O.) *Journal of*

*Corporate Finance*. vol. 37, pp. 271-286. DOI: [10.1016/j.jcorpfin.2016.01.002](https://doi.org/10.1016/j.jcorpfin.2016.01.002) (2016).

- Short selling and exchange-traded funds returns: evidence from the London Stock Exchange (A. Mohamad, Goddard, J. & Jaafar, A.), *Applied Economics*, vol. 48, no. 2, pp. 152-164. DOI: [10.1080/00036846.2015.1076146](https://doi.org/10.1080/00036846.2015.1076146) (2016).
- Tax Havens and Effective Tax Rates: An Analysis of Private versus Public European Firms (Jaafar, A & Thornton, J.), *The International Journal of Accounting*, vol. 50, no. 4, pp. 435-457. DOI: [10.1016/j.intacc.2015.10.005](https://doi.org/10.1016/j.intacc.2015.10.005) (2015).
- Mispricing and risk of R&D investment in European firms (A. Duqi, Jaafar, A. & G. Torluccio), *European Journal of Finance*, 21 (5), pp. 444-465 (2015)
- Short-selling ban and cross-sectoral contagion: Evidence from the UK (A. Mohamad, Goddard, J. & Jaafar. A.), *Journal of Asset Management*, 2015. doi:10.1057/jam.2015.32.
- Can an interest-free credit facility be more efficient than a usurious payday loan? (M. Osman Salleh, M. S. Ebrahim & Jaafar, A.), *Journal of Economic Behaviour and Organization*, 30, pp.74-92 (2014).
- Corporate governance, accruals quality and stock returns: evidence from the UK (S. Mouselli, R. Abdulraouf & Jaafar, A.), *Corporate Governance*, 14, pp. 32-44 (2014)
- Regulation, Bonding and the Quality of Financial Statements (co-authors Dargenidou, C., McLeay, S. & Jaafar, A.) in *Accounting and Regulation* (eds. R. Di Pietra, S. McLeay and J. Ronen), Springer, New York, (2014).
- Accruals quality, stock returns and asset pricing: Evidence from the UK (S. Mouselli, J. Goddard Jaafar, A.) *International Review of Financial Analysis*, 30, pp.203-213 (2013)
- Short Interest and Stock Returns: Evidence from the UK (Mohamad, A., Hodgkinson, L., Jaafar, A. & Wells, J.) *British Accounting Review*, 45, No. 2, pp.125-137 (2013).
- Accruals Quality vis-à-vis Disclosure Quality: Substitutes or Complements? (Mouselli, S., Jaafar, A. & Hussainey, K.) *British Accounting Review*, 44, No.1 pp. 36-46, (2012).
- Ownership Concentration, Board Characteristics and Performance: Evidence from Jordan (Jaafar, A. & M. El Shawa). In Tsamenyi, M. & Uddin, S. (eds), *Accounting in Emerging Economies*, Vol. 9 pp. 73-95, (2009).
- Country Effects and Sector Effects on the Harmonization of Accounting Policy Choice' (Jaafar, A. & S. McLeay), *Abacus* No. 43 pp. 157-189, (2007). *Runner-up: the Abacus Annual Manuscript Award, 2008*.

- **Papers under review/in progress:**
  - ‘Recidivism, Punishment and Financial Statement Fraud’ (Y. Wang; J. Ashton & A. Jaafar) under review
  - ‘Talking the Talk or Walking the Talk: Corporate Social Responsibility and Tax Avoidance’ (co-authors: Alsaadi, A., Ebrahim, M. S. and Merkl-Davies, D.) – under review
- **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 13<sup>th</sup> 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*, Tampere, 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

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

Current PhDs:

1. Kathleen Regan
2. Mahmoud Abdelkader

3. Esther
4. Khatera Naseri

- **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 (10); 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 2018; Science and Management University, Malaysia (2019-2021)
- **External Assessor:**
  - Professorial promotion – University of Southampton (2022); National University of Malaysia (2018)
  - Associate Professor promotion – Massey University (2020); International Islamic University, Malaysia (2021)
- **External 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:**
  - China, Indonesia, Vietnam and Malaysia