

Faculty CV Template

Sherif Ismail El-Halaby

Academic Rank

Associate Professor of Accounting

Qualifications

- 2013-2015 **PhD** in accounting from **Plymouth University** under supervision of Professor Khalid Hussainey. The thesis's title is "**accountability practices of Islamic banks: A stakeholders' perspective**"
<https://pearl.plymouth.ac.uk/handle/10026.1/4256>
- 2010-2011 **MSc** in Finance; Accounting and Management (FAM) from **Bradford University** by grade (B = Pass with Merit), the major specialization in Accounting; the title of the dissertation was "**For what extent the disclosure in Annual Report for IFIs comply and consist with AAOIFI and IFRS**". It was under the supervision of professor Muhammad Hudaib from Heriot-Watt University
- 2014 **PGC Diploma** "**Postgraduate Certificate in Research Methodology**" with Merit from Plymouth University
- 2015 **GTA Certificate** "General Teaching Associate" Course run by Education development in Plymouth University
- 2015 **PGCAP600** "Certificate of Professional Development of General Teaching Associates Course" at Plymouth University. It is entitled to apply for associate membership of the Higher Education Academy in the UK.
- 2006-2007 **MBA** in Financial Management from Arab Academy for Financial and Banking Sciences, Egypt by grade Excellent 93%
- 2005 **Diploma** in Economy Feasibility Studies and Financial Analysis in Faculty of Economy and Political Science, Cairo University, passed with grade very good 89%
- 2004 **General Diploma** in Infeasibility and Management studies at Sadat Academy, Egypt by grade very good 80%

- 2013 **Diploma** at the International Arbitrage from the O.F.D (Organization Françoise D'arbitrage)
- 2002-2003 **Pre-Master** in Cost Accounting, Sadat Academy (passed the 4 semesters and Comprehensive Exam with grade very good 86%)
- 1998-2001 Bachelor of Commerce (**BSc**), Faculty of Commerce, Cairo University, the major specialization is Accounting with grade Very Good with honor (The honor degree GPA was 3.4 and I was the 6th among faculty graduates)

Research field(s)

- **Islamic Banking**
- **AAOIFI**
- **Corporate Governance**
- **Disclosure**

Publications *(Last five years)*

1. Elkamash, M., El-Halaby, S. and Nagy Mohamed, S. (2025), "The mediating role of Artificial Intelligence on the relationship between intangible assets and equity market value: evidence from global context". **Humanities and Social Sciences Communications**. Vol. ahead-of-print No. ahead-of-print. **Scopus, Q1**
2. Agag, G. Aboul-Dahab, S. El-Halaby, S. Abdo, S. Khashan, M.A. (2025). Leveraging Digitalization to Boost ESG Performance in Different Business Contexts. **Sustainability** 2025, 17, x. <https://doi.org/10.3390/xxxxx> **Scopus, Q1**
3. Grassa, R., El-Halaby, S. and Khlif, H. (2025), "The economic consequences of Shariah governance: a systematic literature review and research agenda", **Journal of Islamic Marketing**, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/JIMA-06-2024-0231> **Scopus, Q1**
4. Zulfiqar, S., Alqatan, A., Alsaber, A., Al-Sabah, M., Alshammari, T., & El-Halaby, S. (2025). Islamic and conventional banks' governance in the GCC region: A comparative analysis of risk-based financial performance [Special issue]. **Journal of Governance & Regulation**, 14 (2), 254-264. **Scopus, Q4** <https://doi.org/10.22495/jgrv14i2siart4>
5. Gomaa, A., Baseer Ali D., Yasser Moustafa S., Majed, A., Hawazen A., El-Halaby, S., Hassanein, A. and Ziad H. Abdelmoety. (2023). Understanding the link between customer feedback metrics and firm performance. *Journal of Retailing and Consumer Services*. Volume 73. <https://doi.org/10.1016/j.jretconser.2023.103301> **Scopus, Q1**

6. Grassa, R., El-Halaby, S. and Khelif, H. (2023), "Shariah board characteristics and Islamic banks' performance: a meta-analysis", **International Journal of Islamic and Middle Eastern Finance and Management**, Vol. 16 No. 6, pp. 1089-1106. <https://doi.org/10.1108/IMEFM-10-2022-0392> Scopus, Q1
7. Ahmed, H., El-Halaby, S. and Albitar, K. (2023). Board governance and audit report lag in the light of big data adoption: the case of Egypt. **International Journal of Accounting & Information Management**. Vol. 31 (1). PP, 148-169. Scopus, Q1
8. El-Halaby, S., Sarea, A., Alnesafi, A., and Al-Absy. M. (2023). The Adoption of AAOIFI Standards by Islamic Banks: Understanding the Microeconomic Consequences. **Economies**, 11 (2), 39 DOI: [10.3390/economies11020039](https://doi.org/10.3390/economies11020039). Scopus, Q2
9. Tahri, R., Boujelbéne, M., Hussainey, K. and El-Halaby, S. (2023), "Compliance with investment account holders' transparency and disclosure requirement: evidence from the Middle East and North Africa region", **International Journal of Islamic and Middle Eastern Finance and Management**, Vol. 16 No. 5, pp. 910-927. <https://doi.org/10.1108/IMEFM-02-2022-0057-> Scopus, Q1
10. El-Halaby, S., Ahmed, H. and Hebatallah, S (2023). The impact of COVID-19 pandemic on the financial performance: Comparison between Egyptian SMEs and EGX30 index, **Asian Academic of Management Journal**, Vol 28 (2), pp, 371-419, <https://doi.org/10.21315/aamj2023.28.2.13> Scopus, Q3
11. El-Halaby, S., and Hussainey, K. (2023). Perceptions of stakeholders and non-customers towards accountability practices of Islamic banks. **MSA Management Sciences Journal**. Vol 2 (2). PP. 1-38. [10.21608/MSAMSJ.2023.183998.1004](https://doi.org/10.21608/MSAMSJ.2023.183998.1004)
12. Ahmed, H., El-Halaby, S. & Soliman, H. (2022). The consequence of the credit risk on the financial performance in light of COVID-19: Evidence from Islamic versus conventional banks across MEA region, **Future Buiness Journal**, 8 (21), <https://doi.org/10.1186/s43093-022-00122-y>
13. Grassa, R., Sarea, A., El-Halaby, S., & Damak, A. N. (2022). Between two crises: Do Islamic banks suffer?. **Journal of Islamic Monetary Economics and Finance**, 8 (2). <https://doi.org/10.21098/jimf.v8i2.1475> Scopus, Q3
14. Benjamin, B., Hussainey, M., and El-Halaby, S. (2022). The impacts of culture on dividends payout: Bank industries Musliem countries. **Global Journal of Accounting and Finance**. Volume 6, Issue 2, PP. 112-123
15. Hebatallah, S., El-Halaby, S and Ahmed, H. (2022). To what extent does COVID-19 affect Egyptian EGX30 and SMEs' firm value using GARCH models? **Journal of commercial and Environmental Studies, Suez Canal University**, Volume 1, Issue 1

16. Ibrahim, E., Ahmed, H and El-Halaby, S. (2022). The impact of Big data on achieving international convergence in accounting measurement and disclosure - A comparative study, **Accounting and Auditing journal for the union of Arabs' Universities, Bani Sweif University**, Issue 1, pp. 228-289
(2022) أثر البيانات الضخمة على تحقيق التقارب الدولي في القياس والافصاح المحاسبي- دراسة مقارنة. (2022) مجله المحاسبة والمراجعة لاتحاد الجامعات العربية- جامعه بنى سويف. العدد الاول- 289-228
17. Soliman, H., El-Halaby, S., and Aboul-Dahab, S. (2022). The impacts of macroeconomics determinants on Islamic Sukuk issuance. **The Arab Journal of Adminstration**, Vol. 42, No. 3
18. Slimene, N., AlQatan, A., Sghaier, A and El-Halaby, S. (2022). Sukuk issuance and economic growth, using Fully Modified Least Square model, **The International Journal of Excellence in Islamic Banking and Finance**. 8 (1), PP. 1-27
19. El-Halaby, S., Abd-Elrashed, H and Hussainey, K. (2021). Corporate cash holdings and national culture: Evidence from MENA region, **Journal of Risk and Financial Management**, 14 (10), 475; <https://doi.org/10.3390/jrfm14100475> Scopus, Q4
20. Soliman, H. and El-Halaby, S. (2021). The consequences of macroeconomics specific on the corporate financial development: International evidence from the banking sector, **Journal of Accounting Thought- Ain Shams University**, July issue
21. El-Halaby, S., and El-Hakhem, M. (2021) Multi Gender Diversity and Accounting Quality in Islamic banks: The moderating role of IFRS' adoption and culture, **Accounting and Auditing journal for the union of Arabs' Universities, Bani Sweif University**, Vol. 10, Issue, 2. PP. 50-100
22. El-Halaby, S., and El-Hakhem, M. (2021). Does the adoption of AAOIFI affect corporate social responsibility disclosure? Evidence from Islamic banks, **Suez Canal University Journal for Accounting studies**. Vol 3. Issue 2, pp. 126-171
23. El-Halaby, S and Hussien, A. (2021). To what extent board governance disclosure affects the firm value? Empirical evidence from Egypt. **ASNet Virtual Conference on Education, Social Sciences and Technology (AVEST2021)**
24. El-Halaby, S., Albarrak, H., and Grassa, R. (2020). Influence of adoption AAOIFI accounting standards on earning management: evidence from Islamic banks", **Journal of Islamic Accounting and Business Research**, Vol. 11 No. 9, pp. 1847-1870. Scopus, Q2
25. El-Halaby, S., Aboul-Dahab, S. and Bin Qoud, N. (2021). A systematic literature review on AAOIFI standards. **Journal of Financial Reporting and Accounting**, Vol. 19 No. 2, pp. 133-183. Scopus, Q1

- 26.El-Halaby., S., Aboul-Dahab, S and Bin Qoud, N. (2021). The bidirectional relationship between cash holdings and financial performance for banks in the MENA region. **International Journal of Customer Relationship Marketing and Management**. Vol. 12, No 1, PP. 28-43. **Scopus, Q3**
- 27.El-Halaby, S., Alotaibi, K., Alqatan, A., and Al-Alawi, A. (2022), The Consequences of AAOIFI Adoption: Countrywide Perspectives, Chapter in Book of **Islamic accounting and Finance: A handbook** (World Science Publishing) <https://doi.org/10.1142/q0366> | December 2022
- 28.Hussien Mohsen & Mohamed Marie & Sherif El-Halaby & Israa Elbendary, (2022). "Board Effectiveness, Corporate Cash Holdings, and Financial Performance Across MENA Region," Springer Books, in: Abdelghani Echchabi & Rihab Grassa & Welcome Sibanda (ed.), **Contemporary Research in Accounting and Finance**, pages 93-134, Springer.
- 29.Marie, M., El-Halaby, S., El-Bendary, I. and Hussainey, K. (2021), "Does Culture Moderate the Relationship Between AAOIFI Adoption and Earnings Management? Evidence from Islamic Banks", Azid, T., Mukhlisin, M., Akbar, N. and Tahir, M. (Ed.) **Monetary Policy, Islamic Finance, and Islamic Corporate Governance: An International Overview**, Emerald Publishing Limited, Bingley, pp. 181-199. <https://doi.org/10.1108/978-1-80043-786-920211011>

Courses Taught (Last five years)

- Financial Accounting
- Managerial Accounting
- Intermediate Accounting
- Auditing
- Cost Accounting

Professional Experience

1. Delivered more than 3000 hours for training from 2002 until 2022. The main delivered courses are **Financial accounting; Managerial accounting; Cost accounting; Accounting for non-accountant; Financial Accounting for Hospitals and Governmental Accounting; Financial analysis; Budgeting and Islamic accounting**
2. **2024:** Providing training course for fresh graduates from business schools. This training program is under supervision of **International Labor**

- Organization (ILO), the Syria tomorrow' institution and the Egyptian Ministry of Youth and Sports**
3. Delivering course of **IFRS certificate**
 4. Delivered accounting module named: **Accounting for Hospitals** as apart from an association of hospital management under the supervision of the **Egyptian Ministry of health**
 5. Delivered accounting module as apart from **CIMA certificate** under the supervision of Orchid education center
 6. Delivered course about **IFRS** under supervision of **Inception training center**
 7. Delivered course about financial reporting for accounting department in Coats firm under the supervision of **HPA** company
 8. Teaching PFA (Professional Financial Accountant) at IPA
 9. Teaching IFRS at IPA
 10. Teaching Accounting and Finance module at the **Canadian Academy**
 11. Participate in preparation hand out about the IFRS at **IPA**
 12. Participate in preparation the Arabic and English lectures audio for Min MBA for **Chicago Institute of Business**, which is affiliated to **Buffalo University** in the USA
 13. Participate in preparation the audio lectures for PFA at IPA
 14. Participate in preparation audio lectures for Islamic Banking at IPA
 15. Participation in Accounting and Islamic Finance courses at the Helwan University under control of the Resala Association
 16. The delivered course of accounting and IFRS modules for the finance and accounting department in Nile Petroleum in South Sudan in 2017
 17. Consultant for **Brooklyn Academy** through association with **Brooklyn US** and Canadian Academy. I develop all MBA as well as DBA programs
Accounting Programs and System
 18. Preparing the Financial accounting system for El-zamle trading company
 19. Updating the Financial accounting system for Brooklyn Academy
 20. Participate in updating the cost accounting system for some Industrial companies

Committees Work

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Honors and Awards

- **Pest paper award** in the conference of the **Recent Trends in Accounting Research Conference** (2024), organized by the Arab Open University- Kuwait and Kuwait Accountants and Auditors Association
- **Scientific Excellence Award** in 2020 by Arab Open University- Kuwait
- **5 Grant from Arab Open University (AOU) between 2019 until 2021** by 5000\$ for 5 research projects

Other Contributions and Achievements

- **2025-2026:** Working as an academic visitor in the **University of Brunel** Business school, UK under the supervision of Senior Lecturer Ahmed Elamer
- **2016:** Working as a **Postdoctoral research associate** in the **University of Gloucestershire** in the UK under the supervision of Dr. Doaa Aly.
- Associate Fellow membership of the **Higher Education Academy in the UK** from 2015
- **Certified Trainer in Islamic Finance and Banking** approved and accredit from Kuwait University
- Member at the **Organization of Française d'arbitrge** from 2013 as a Conseiller
- Member at the **Institute of Certified Bookkeeping** in the UK from 2010