**AACSB CV** 

Name: Dr. Ahmad Marei

Academic Rank: Assistant Professor

**Department Name: Financial and Accounting Sciences** 

**AACSB Status: SA** 

Work phone: 00962776945043 Email: Ahmadmarei27@gmail.com



### **RESEARCH PROFILE**

| Profile              | Profile Link  |     | h-<br>index |
|----------------------|---|-----|-------------|
| Google               | https://scholar.google.com/citations?user=Twaa6WcAAAAJ&hl=en&oi | 335 | 11          |
| Scholar              | =ao   |     |             |
| Scopus ID            | https://www.scopus.com/authid/detail.uri?authorId=57220957835   | 113 | 7           |
| ORCID                | https://orcid.org/my-orcid?orcid=0000-0002-7976-3013            |     |             |
| Web of               | GPK-0562-2022   | 20  | 3           |
| Science              |   |     |             |
| <b>ResearcherID:</b> |   |     |             |

### **EDUCATION**

| Year | Degree | Major              | Institution                                   |
|------|--------|--------------------|---|
| 2020 | PhD    | Accounting - Audit | Al Madinah International University- Malaysia |
| 2015 | MSc    | Accounting - Audit | Al Zarqa University - Jordan                  |
| 2011 | BSc    | Accounting.        | Al Zaytoonah Uni - Jordan                     |

#### **ACADEMIC POSITIONS**

| Year            |                                  | Institution                             |
|-----------------|----------------------------------|---|
| 7/2022- Present | Head of Financial and Accounting | Middle East University - Jordan         |
|                 | Sciences Department.             |   |
| 9/2020 - 6/2022 | Assistant Professor, Middle East | Middle East University - Jordan         |
|                 | University                       |   |
| 9/2019 - 8/2020 | Lecturer, Accounting Dept.       | Arab University College of Technology - |
|                 |                                  | Jordan                                  |

#### PROFESSIONAL CERTIFICATION& MEMBERSHIPS

| Year              | Title             | Institution                                       |
|-------------------|-------------------|---|
| 7/2019 – Present  | External Auditor  | Al Bayan Financial Consulting                     |
| 7/2019 – Present  | Financial Manager | Theen & Realam Restaurant                         |
| 7/2016 - 1/2022   | Financial Manager | Lamium Foodstuff Trading Co.                      |
| 11/2014 - 10/2015 | Financial Manager | Actinium Firm Scientific And Laboratory Services. |
| 7/2014 - 10/2015  | Financial Manager | Khaled Jabri Market For Fresh Foods               |
| 8/2013 - 8/2014   | Internal Auditor  | Khaled Jabri Market For Fresh Foods               |
| 7/2014 - 10/2015  | External Auditor  | Jaber & Atmeh Co.                                 |
| 7/2012 - 6/2014   | Accountant        | Areen Chemicals Industries Co.                    |
| 11/2011 - 1/2012  | External Audit    | Kpmg  |

## **JOURNAL PUBLICATIONS – 5 Years**

| Year  | Journal Publications  | Article<br>Classification<br>(Basic, | Indexing            | Quartile | Impact factor | Citations |
|-------|---|--------------------------------------|---------------------|----------|---------------|-----------|
| 1 cai | Journal Lubications   | Applied,<br>Teaching)                | Indexing            | Quartne  |               |           |
| 2024  | Alghadi, M., Alqudah, H., Lutfi, A., Ananzeh, H., Marei, A., Almaiah, M., & Al-Matari, Y. (2024). Enhancing cyber governance in Islamic banks: The influence of artificial intelligence and the moderating effect of Covid-19 pandemic. <i>International Journal of Data and Network Science</i> , 8(1), 307-318. | Applied                              | Scopus              | Q1       | 3.34          | 0         |
| 2023  | Mansour, M., Al Zobi, M. T., Saleh, M. W., Al-Nohood, S., & Marei, A. The board gender composition and cost of debt: Empirical evidence from Jordan. <i>Business Strategy &amp; Development</i> .   | Applied                              | Scopus<br>Clarivate | Q1       | 3.37          | 0         |
| 2023  | Mansour, M., Mo'taz Al Zobi Jordan, M. S.,<br>Daoud, L., & Marei, A. (2023). DOES<br>EXECUTIVE COMPENSATION MATTER<br>TO BANK PERFORMANCE?<br>EXPERIMENTAL EVIDENCE FROM<br>JORDAN.   | Applied                              | Scopus<br>ABDC      | Q1       | 0.187         | 0         |
| 2023  | MAREI, A. The Moderating Role of Big Data<br>and User Satisfaction in the Predictors of<br>Generalized Audit Software among Jordanian<br>Auditing Firms. WSEAS TRANSACTIONS<br>ON ENVIRONMENT AND<br>DEVELOPMENT, 9, 10.  | Applied                              | Scopus              | Q3       | 1.6           | 3         |
| 2023  | Haddad, H., Al Bawab, A. A., & Marei, A. (2023). The Impact of Covid-19 Pandemic on the Auditing Profession. <i>International Journal of Professional Business Review: Int. J. Prof. Bus. Rev.</i> , 8(5), 16.  | Applied                              | Scopus              | Q4       | 0.40          | 3         |
| 2023  | Sharabati, A., Almokdad, N., Marei, A., & Abusaimeh, H. (2023). Competitive strategy development through green supply chain practices. <i>Uncertain Supply Chain Management</i> , 11(4), 1507-1518.   | Applied                              | Scopus              | Q1       | 0.357         | 2         |
| 2023  | Marei, A. (2023). Financial performance persistence in islamic and conventional fund family: Developing market evidence. <i>Decision Science Letters</i> , <i>12</i> (4), 659-670.  | Applied                              | Scopus<br>Clarivate | Q3       | 0.416         | 0         |
| 2023  | Al Qudah, M. M., Alqudah, H., Lutfi, A., Alqudah, N. F., Marei, A., Al-Matari, Y. A., & Alrawad, M. (2023). EMPOWERING AUDIT COMMITTEES: ENHANCING THE EFFICIENCY OF INTERNAL AUDITS IN JORDANIAN INDUSTRIAL FIRMS. Journal of Southwest Jiaotong University, 58(4).  | Applied                              | N/A                 | N/A      | N/A           | 0         |

|      | Shaheen, N., Al-Haddad, S., Marei, A., &  |         |                     |     |       |    |
|------|---|---------|---------------------|-----|-------|----|
| 2023 | Daoud, L. (2023). The Effect of Creativity on<br>Entrepreneurial Behavior: The Moderating<br>Role of Demographics. <i>Information Sciences</i><br><i>Letters</i> , 12(3), 1365-1372.  | Applied | Scopus              | Q2  | 2.55  | 5  |
| 2023 | Marei, A., Mustafa, J. A., Othman, M., Daoud, L., & Lutfi, A. (2023). The moderation of organizational readiness on the relationship between toe factors and fintech adoption and financial performance. <i>Journal of Law and Sustainable Development</i> , 11(3), e730-e730.                    | Applied | Scopus              | Q3  | 0.58  | 10 |
| 2023 | Mustafa, J. A., Marie, A., Al-Amarneh, A., & Al-Abbadi, A. (2023). The Role of Fintech Payment Instruments in Improving Financial Inclusion. <i>Information Sciences Letters</i>  | Applied | Scopus              | Q2  | 2.55  | 2  |
| 2023 | Shaheen, N., Al-Haddad, S., Marei, A., & Daoud, L. (2023). The Effect of Creativity on Entrepreneurial Behavior: The Moderating Role of Demographics. Information Sciences Letters, 12(3), 1365-1372.   | Applied | Scopus              | Q2  | 2.55  | 5  |
| 2023 | Marei, A., Abou-Moghli, A., Shehadeh, M., Salhab, H., & Othman, M. (2023). Entrepreneurial competence and information technology capability as indicators of business success. <i>Uncertain Supply Chain Management</i> , 11(1), 339-350.   | Applied | Scopus              | Q1  | 0.357 | 11 |
| 2022 | Alharasis, E. E., Tarawneh, A. S., Shehadeh, M., Haddad, H., Marei, A., & Hasan, E. F. (2022). Reimbursement Costs of Auditing Financial Assets Measured by Fair Value Model in Jordanian Financial Firms' Annual Reports. Sustainability, 14(17), 10620.   | Applied | Scopus<br>Clarivate | Q1  | 3.9   | 17 |
| 2022 | Marei, A., Al-Haddad, S., Daoud, L., Habashneh, A., Fariz, R., & Aldamisi, R. (2022). The impact of innovation on customer satisfaction in the commercial banks: Business performance as a mediating variable. <i>Uncertain Supply Chain Management</i> , 10(3), 887-894.                         | Applied | Scopus              | Q1  | 0.357 | 10 |
| 2022 | Marei, A. (2022). The effect of e-procurement on financial performance: Moderating the role of competitive pressure. <i>Uncertain Supply Chain Management</i> , 10(3), 855-866.   | Applied | Scopus              | Q1  | 0.357 | 12 |
| 2022 | Shatnawi, S., Marei, A., Daoud, L.,<br>Alkhodary, D., & Shehadeh, M. (2022).<br>Effectiveness of the board of directors'<br>performance in Jordan: The moderating effect<br>of enterprise risk management. <i>International</i><br><i>Journal of Data and Network Science</i> , 6(3),<br>823-836. | Applied | Scopus              | Q1  | 3.34  | 10 |
| 2022 | Shatnawi, S. A., Marei, A., Hanefah, M. M., & Eldaia, M. THE EFFECT OF AUDIT COMMITTEE ON FINANCIAL PERFORMANCE OF LISTED COMPANIES   | Applied | N/A                 | N/A | N/A   | 26 |

|      | IN JORDAN: THE MODERATING EFFECT OF ENTERPRISE RISK MANAGEMENT. Journal Of Management Information & Decision Sciences   |         |                     |     |       |    |
|------|---|---------|---------------------|-----|-------|----|
| 2021 | Shatnawi, S. A., Marei, A., Hanefah, M. M., Eldaia, M., & Alaaraj, S. (2021). Audit Committee and Financial Performance in Jordan: The Moderating Effect of Ownership Concentration. <i>Montenegrin Journal of Economics</i> , 17(4), 45-53.  | Applied | Scopus<br>Clarivate | Q1  | 0.317 | 34 |
| 2021 | Ali, M. A., Hussin, N., Haddad, H.,<br>Alkhodary, D., & Marei, A. (2021). Dynamic<br>Capabilities and Their Impact on Intellectual<br>Capital and Innovation<br>Performance. <i>Sustainability</i> , <i>13</i> (18), 10028.   | Applied | Scopus<br>Clarivate | Q1  | 3.9   | 39 |
| 2021 | Alkhazaleh, A. M. K., & Marei, A. (2021). WOULD IRREGULAR AUDITING IMPLEMENTS IMPACT THE QUALITY OF FINANCIAL REPORTS: CASE STUDY IN JORDAN PRACTICE. Journal of Management Information and Decision Sciences, 24(6), 1-14.   | Applied | N/A                 | N/A | N/A   | 11 |
| 2021 | Daoud, L., Marei, A., Al-Jabaly, S., & Aldaas, A. (2021). Moderating the role of top management commitment in usage of computer-assisted auditing techniques. <i>Accounting</i> , 7(2), 457-468.  | Applied | N/A                 | N/A | N/A   | 34 |
| 2021 | Marei, A., Daoud, L., Ibrahim, M., & Al-Jabaly, S. (2021). Moderating role of top management support in electronic procurement usage of Jordanian firms. <i>Management Science Letters</i> , 11(4), 1121-1132.  | Applied | N/A                 | N/A | N/A   | 27 |
| 2021 | Shatnawi, S. A., Eldaia, M., Marei, A., & Aaraj, S. A. (2021). The Relationship between Audit Committee Characteristics on Accounting-based Performance (ROA and ROE) as a Measure of Performance Evidence from Jordan. <i>International Journal of Business and Digital Economy</i> , 2(2), 15-27. | Applied | N/A                 | N/A | N/A   | 12 |
| 2021 | Alfawareh, F. S., Al-Kofahi, M., Daoud, L., Marei, A., & Alkhazaleh, A. The Determinants of Capital Structure: A Conceptual Understanding of Non-Financial Firms in Jordan. Turkish Online Journal of Qualitative Inquiry 12, 2144-52   | Applied | N/A                 | N/A | N/A   | 7  |

## PROCEEDINGS/PRESENTATIONS – Last 5 Years

| Year | Presentations   | Article Classification     | Indexing |
|------|---|----------------------------|----------|
|      |   | (Basic, Applied, Teaching) |          |
| 2022 | Qushtom, T. F. A., Al-Fasfus, F. S., Alshawahneh, H. M. I., & |                            | Scopus   |
|      | Marei, A. (2023). Exploring the Expected Moderating Effect of |                            |          |
|      | COVID-19 on the Effectiveness of ISA 520-Analytical           |                            |          |
|      | Procedures-on the Quality of Auditors' Reports in Jordan. In  |                            |          |
|      | International Conference on Business and Technology (pp.      |                            |          |
|      | 1395-1404). Springer, Cham.                                   |                            |          |

## RESEARCH WORK IN PROGRESS

| Year | Work in Progress / Title  | Status<br>(Submitted,<br>Accepted) |
|------|---|------------------------------------|
| 2023 | Accounting Information System and Financial Decision-Making Quality in Jordanian Companies: Integrated Reports as Moderator               | Submitted                          |
| 2023 | Examining the Impact of TOE Factors on E-Accounting Adoption in Jordanian Companies: The Moderating Role of Cybersecurity                 | Accepted                           |
| 2023 | The Effect Strategic Orientation on Operational Performance (Non-Financial Performance): The mediating role of Operational sustainability | Submitted                          |
| 2023 | The Effect of Multiple Directorships on Modified Audit Opinion: Evidence from Jordanian Listed Firms.                                     | Accepted                           |

## **IMPACT OF SCHOLARSHIP**

| Year | No. of Reviewed Articles |
|------|--------------------------|
| 2023 | 211                      |
| 2022 | 85                       |
| 2021 | 31                       |

### **RESEARCH FUNDS**

| Year | Project Name   | Duration | Sponsor |
|------|--|----------|---------|
| 2023 | Shaheen, N., Al-Haddad, S., Marei, A., & Daoud, L. (2023). The Effect of Creativity on Entrepreneurial Behavior: The Moderating Role of Demographics. <i>Information Sciences Letters</i> , <i>12</i> (3), 1365-1372.  | 2023     | MEU     |
| 2023 | Marei, A., Mustafa, J. A., Othman, M., Daoud, L., & Lutfi, A. (2023). The moderation of organizational readiness on the relationship between toe factors and fintech adoption and financial performance. <i>Journal of Law and Sustainable Development</i> , 11(3), e730-e730. | 2023     | MEU     |
| 2023 | Mustafa, J. A., Marie, A., Al-Amarneh, A., & Al-Abbadi, A. (2023). The Role of Fintech Payment Instruments in Improving Financial Inclusion  | 2023     | MEU     |
| 2023 | MAREI, A. (2023). The Moderating Role of Big Data and User Satisfaction in the Predictors of Generalized Audit Software among Jordanian Auditing Firms. expert systems, 9, 10.   | 2023     | MEU     |
| 2023 | Shaheen, N., Al-Haddad, S., Marei, A., & Daoud, L. (2023). <i>The Effect of Creativity on Entrepreneurial Behavior: The Moderating</i>   | 2023     | MEU     |

|      | Role of Demographics (No. 5tuh6). Center for Open Science.   |      |     |
|------|--|------|-----|
| 2023 | Marei, A., Abou-Moghli, A., Shehadeh, M., Salhab, H., & Othman, M. (2023). Entrepreneurial competence and information technology capability as indicators of business success. <i>Uncertain Supply Chain Management</i> , 11(1), 339-350.                                      | 2023 | MEU |
| 2023 | Shaheen, N., Al-Haddad, S., Marei, A., & Daoud, L. (2023). The Effect of Creativity on Entrepreneurial Behavior: The Moderating Role of Demographics. <i>Information Sciences Letters</i> , <i>12</i> (3), 1365-1372.  | 2023 | MEU |
| 2023 | Marei, A., Mustafa, J. A., Othman, M., Daoud, L., & Lutfi, A. (2023). The moderation of organizational readiness on the relationship between toe factors and fintech adoption and financial performance. <i>Journal of Law and Sustainable Development</i> , 11(3), e730-e730. | 2023 | MEU |
| 2023 | Marei, A. (2023). Financial performance persistence in islamic and conventional fund family: Developing market evidence. <i>Decision Science Letters</i> , <i>12</i> (4), 659-670.   | 2023 | MEU |
| 2023 | MAREI, A. The Moderating Role of Big Data and User Satisfaction in the Predictors of Generalized Audit Software among Jordanian Auditing Firms. <i>expert systems</i> , <i>9</i> , 10.   | 2023 | MEU |
| 2022 | Effectiveness of the board of directors' performance in Jordan: The moderating effect of enterprise risk management  | 2022 | MEU |
| 2021 | Audit Committee and Financial Performance in Jordan: The Moderating Effect of Ownership Concentration  | 2021 | MEU |
| 2021 | Dynamic capabilities and their impact on intellectual capital and innovation performance   | 2021 | MEU |
| 2021 | WOULD IRREGULAR AUDITING IMPLEMENTS IMPACT<br>THE QUALITY OF FINANCIAL REPORTS: CASE STUDY IN<br>JORDAN PRACTICE   | 2021 | MEU |
| 2021 | Moderating the role of top management commitment in usage of computer-assisted auditing techniques   | 2021 | MEU |

## RESEARCH/EDITORIAL MEMBERSHIPS

| Year            | Journal/Conference                                   | Role (editor, associate    |
|-----------------|--|----------------------------|
|                 |  | editor, editorial advisory |
|                 |  | board member, reviewer)    |
| 2023-Present    | Journal of Financial Reporting and Accounting        | Reviewer                   |
| 10/2022-Present | WSEAS TRANSACTIONS ON ENVIRONMENT AND                | Reviewer                   |
|                 | DEVELOPMENT  |                            |
| 07/2022-Present | Cogent Economics and Finance                         | Reviewer                   |
| 08/2022-Present | Cogent Business & Management                         | Reviewer                   |
| 11/2019-Present | International Journal of Contemporary Management and | Board member, reviewer     |
|                 | Information Technology                               |                            |
| 11/2019-Present | Journal of Marcil                                    | Board member, reviewer     |

## GRADUATE RESEARCH SUPERVISION

| Year | Thesis title   | Role<br>(Supervisor / Co-<br>supervisor/Examiner) | Degree (PhD, MSc) | Institution |
|------|--|---|-------------------|-------------|
|      | The Effect of Applying cloud accounting on<br>the quality of financial statements: the<br>mediating role of the internal control system<br>in the Jordanian industrial companies listed on |   | MSc               | MEU         |

|      | the Amman Stock Exchange   |            |     |     |
|------|--|------------|-----|-----|
| 2023 | The Impact of Blockchain on Internal Audit:<br>A systematic review   | Supervisor | MSc | MEU |
| 2023 | The impact of accounting information characteristics on the efficiency of internal auditing and the moderator role of information technology governance - An Applied Study on Jordanian Commercial Banks - | Supervisor | MSc | MEU |
| 2023 | The impact of judicial accounting and institutions governance and the complementary relationship between them on face financial and administrative corruption in Iraqi institutions (Finance ministry)     | Examiner   | MSc | MEU |
| 2023 | The impact of information technology costs on<br>the performance of Jordanian commercial<br>banks  | Examiner   | MSc | MEU |
| 2022 | The Impact of Intangible Assets on the Financial Performance of Industrial Companies Listed in Amman Stock Exchange  | Examiner   | MSc | MEU |
| 2022 | The Impact of Spending in Organizational Development on The Financial Performance of The Jordanian Commercial Banks  | Examiner   | MSc | MEU |
| 2022 | The impact of the Corona pandemic on the financial and operational performance of industrial companies listed on the Amman Stock Exchange  | Examiner   | MSc | MEU |
| 2022 | The impact of applying the accounting for social responsibility on the financial performance of Jordanian commercial banks listed at Amman Stock Exchange  | Examiner   | MSc | MEU |
| 2021 | The Impact of Creditworthiness on Earnings<br>Management Practice: Applied Study on<br>Jordanian Industrial Shareholding Companies   | Examiner   | MSc | MEU |

## **GOVERNANCE/COMMITTEES**

| Year          | Name of Committee /Institution                          | Role     |
|---------------|---|----------|
| 2021-Present  | AACSB Accreditation committee for faculty of Business   | Member   |
|               | of Middle East University.                              |          |
| 2023- Present | Postgraduate Studies and Scientific Research Committee  | Member   |
|               | for faculty of Business of Middle East University.      |          |
| 2021- Present | Chairman of the Quality Assurance Governance            | Chairman |
|               | Committee for faculty of Business of Middle East        |          |
|               | University.   |          |
| 2021- Present | Member of the International Accreditation Committee for | Member   |
|               | faculty of Business of Middle East University.          |          |
| 2021- Present | Member of the Quality Assurance for faculty of Business | Member   |
|               | of Middle East University.                              |          |
| 2021- Present | Member of the Graduation Projects Committee of          | Member   |
|               | Financial and Accounting Sciences Department of Middle  |          |
|               | East University.  |          |
| 2021- Present | Member of the Strategic Planning and Risk Management    | Member   |

|               | Committee of Financial and Accounting Sciences Department of Middle East University.   |          |
|---------------|--|----------|
| 2021- Present | Member of the Quality Assurance of Financial and Accounting Sciences Department of Middle East University.   | Member   |
| 2021- Present | Chairman of the library committee of Financial and Accounting Sciences Department of Middle East University.   | Chairman |
| 2021- Present | Member of the Community Service and Extracurricular Activities Committee of Financial and Accounting Sciences Department of Middle East University.                              | Member   |
| 2020-2021     | Member of the Faculty Council in Faculty of Business of Middle East University.  | Member   |
| 2020-2021     | Member of the e-learning website committee in Faculty of Business of Middle East University.   | Member   |
| 2020-2021     | Member of the Quality Assurance Governance Committee for faculty of Business of Middle East University.  | Member   |
| 2020-2021     | Member of the field training committee of Financial and Accounting Sciences Department of Middle East University.  | Member   |
| 2020-2021     | Member of the library committee of Financial and Accounting Sciences Department of Middle East University.   | Member   |
| 2020-2021     | Member of the Examinations Committee and Measuring<br>the Effectiveness of Educational Programs of Financial<br>and Accounting Sciences Department of Middle East<br>University. | Member   |
| 2020-2021     | Member of the Website and E-Learning Committee of Financial and Accounting Sciences Department of Middle East University.  | Member   |
| 2020-2021     | Member of the College of Business Laboratory<br>Committee of Financial and Accounting Sciences<br>Department of Middle East University.  | Member   |

### COMMUNITY SSERVICE AND SOCIAL RESPONSIBILITY

| Year          | Society/Association/ Institution | Role                 |
|---------------|----------------------------------|----------------------|
| 2019- Present | Many firms in Jordan             | Tax Advisor          |
| 2019- Present | Many firms in Jordan             | Financial Consultant |

# **Business Events/Workshops**

| Year | Titel | Significant participation |
|------|-------|---------------------------|
|      |       |                           |

## **Academic Committees Member**

| Year | Committee | Role |
|------|-----------|------|
|      |           |      |

# **Recognition/ Award Granted**

| Year | Source | Certificate |
|------|--------|-------------|
|      |        |             |