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Name: Dr. Bushra Najem Abdullah AL-Mashhadani

Date of Birth: 1966

Religion: Moslem

Specialization: Accounting

Position: Teacher

Scientific Degree: Professor 10/6/2009

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■ First, Scientific Certification:

Degree science	University	College	Date
B.Sc.	Mustansiriya University	College of Administration& Economic.	١٩٨٧
M.Sc.	Baghdad University -	College of Administration& Economic.	١٩٩٣
Ph.D.	Baghdad University -	College of Administration& Economic.	٢٠٠٧

■ Second, Career:

No.	Career	Workplace	From -To
١	Assistant of Accountant	College of Dentistry - Baghdad University	1987 - 1990

■ Third , University Teaching.

No.	University	The (Institute / College)	From -To
1	Baghdad University	College of Administration& Economic	1993 – to date

■ Fourth, Courses Which You Teach:

No.	Department	Subject	Year
1	Accounting	Accounting principles	1993-1999
2	Business Administration	Intermediate Accounting	1995-1996
3	Accounting	Advanced Financial Accounting	1995 to date
4	Accounting	Accounting Theory	1999-2000 2006-2007
5	Accounting – MSc	Accounting Theory	2007 - 2008
6	Accounting – MSc	Auditing & Control	2008 - 2009
7	Accounting – MSc	Financial Accounting	2009 to date
8	Accounting – MSc	Advanced Financial Accounting	2009 to date
9	Accounting Doctorate	Advanced Financial Accounting	2010 to date
10	Accounting – MSc	Accounting Standards	2016 to date

■ Fifth, Thesis which was supervised by :

	Thesis Title	Department	Year
1	Proposal Framework for the preparation and review of interim financial reports - an analytical study in a sample listed companies in the Iraqi market of securities .	Accounting MSc	2007
2	The Role of Accounting Standards in enhancing efficiency of Financial market securities .	Accounting MSc	2007
3	Proposal Framework about Role of Administration Accountants in the application of the Mechanisms of corporate governance in Iraqi business environment”.	Accounting MSc	2008

4	Accounting for foreign investment and the responsibility of the auditor towards it.	Arab Institute of Chartered Accountants	2008
5	Accounting standards for foreign currency transactions and translation of financial statements and applied problems in Iraq	Accounting MSc	2010
6	Formulation of a framework for financial reporting on intangible assets” .	Accounting Doctorate	2010
7	The role of audit committees in enhancing the effectiveness of Corporate Governance.-	Arab Institute of Chartered Accountants	2010
8	The Effect of Implementing Corporate Governance Concepts on Limiting Earnings Management	Accounting Doctorate	2011
9	Inadequate training of scientific and practical internal auditor and its role in the discovery of fraud and material misstatement.	Arab Institute of Chartered Accountants	2011
10	The Role of the Internal Control System in Combating Money Laundry Phenomena - Applied Research in a Sample of Private Banks In Iraq .	Arab Institute of Chartered Accountants	2011
11	Financial reporting System under the Requirements of the Knowledge Economy " proposed model "	Accounting MSc	2012
12	The Role of Auditor in Corporations Failed Forecasting & its Reflections on Professional Performance Quality .	Accounting Doctorate	201 ^٤
13	The role of accounting conservatism in enhancing the Financial statements users decisions	Accounting MSc	201 ^٤
14	Financial reporting of non-current assets impairment & its reflect on relevance characteristic of accounting information	Accounting Doctorate	201 ^٤
15	Auditing Reporting & its Effect on Making Economic Decisions	Accounting MSc	2014
16	The possibility of adopting solutions radical for change the reality of the accounting organization in Iraq	Accounting Doctorate	201 ^٦

17	Proposed Machinist for Financial Reporting on Fixed Assets - PP&E of Iraqi Public Sector Submit to IPSAS ¹⁴ for Accountability & Decisions Making	Accounting Doctorate	2016
18	The valuation of national acc. procedures for bank debts impairment in according IFRS 9 & its reflection on earnings management.	Accounting MSc	2016
19	The application extent of international standards for International standards of Supreme Financial Control & its reflection on managerial reform & performance	Accounting MSc	2016
20	The impact of management ability on relevance value of accounting information	Accounting MSc	2017
21	The impact of culture dominations on corporate governance and its reflection on earnings management	Accounting Doctorate	2018
22	The impact of adapting IFRS 17 on financial reporting quality	Accounting Doctorate	2019
23	The impact of business combination on governance & its reflecting on earnings management .	Accounting Doctorate	2019
24	Reflection of the adoption of IFRS 15 on revenue auditing procedures in the Iraqi environment – a proposed guide.	Accounting MSc	2019

■ Sixth, Conferences which you participated:

N o.	Conferences Title	Year	Place	Type of Participation
1	Sixth scientific conference	1997	College of Administration and Economics University of Baghdad	Researcher
2	Seventh Scientific	2005	College of Administration and Economics University of Baghdad	Researcher
3	First scientific conference	2008	Commission of Integrity – Al rasheed Hotel	Researcher
4	First College of Economics and Administration - Baghdad University	2011	Conference of the Higher Institute for Accounting and Financial Studies .	Researcher

	- the Dean office - No. 1275, 2/3/2011			
5	Scientific conference	2012	College of Administration and Economics University of Baghdad	Researcher
6	Scientific conference No.12	2012	College of Administration and Economics Al Mustenseraï University / Accounting Concepts Multiplying & its effect on Accounting Practice .	Researcher
7	Scientific conference	2013	College of Administration and Economics University of Baghdad/ Events Approach & its effect on Economic Entity Postulate – The Real of Designing Accounting Information System .	Researcher
8	Scientific conference no.2	2013	Iraqi Financial Control Center	Researcher
9	Scientific conference	2014	Association of Accountants & Auditors.	Researcher
10	Scientific Symposium	2014	Association of Accountants & Auditors.	Researcher
11	Scientific Forum	2015	Association of Accountants & Auditors.	Researcher
12	Scientific conference	2016	Conference of the Higher Institute for Accounting and Financial Studies	Researcher
13	Scientific conference	2017	The first scientific and professional conference of the Iraqi Association of Certified Public Accountants	Researcher
14	Scientific conference	2017	Conference of the Higher Institute for Accounting and Financial Studies	Researcher
15	Scientific conference	2018	International scientific conference - the Higher Institute for Accounting and Financial Studies.	Researcher

Seventh, Scientific Activities:

Within the College	Outside the College
Contributed by lecturing in many education courses held by the State College staff also contributed to the missions planned for continuing education courses for the accounting department during year 1996.	Contributed by lecturing in Correctional courses established by the Court of financial control for the new staffs during year 2006.

Contributed in assessment many researches and scientific thesis in my major expertise for the purposes of discussion, promotion and publishing.	Participated in the meetings of the governance committee set up by the Ministry of Industry and Minerals - Department of Economic Development 2007.
Associate Head of Department for Postgraduate affairs & Scientific Committee Member - 2007 to date .	consulting Committee Member of Accounting & Financial Studies Periodic / Institute for Accounting & Financial Studies
Contributor Administrative and technical committees in the College – 1993 to date	Contributed to evaluate a scientific research inside and outside the country. Also contributed chaired many committees debate for higher studies in Iraqi universities, as well as chaired committees for opening higher studies in some of them.

■ Eighth, Research Projects in The Field of Specialization to The Environment and Society or the Development of Education:

No.	Research Title	Place of Publication	Year
1	Indicators of financial performance in the University of Baghdad .	A consultancy study by the Office of consultations in the college of Administration and Economics / University of Baghdad – 247-18/8/1996	1994
2	Towards building an indicators to measure the efficiency in the construction sector construction .	Journal of the College of Administration and Economics / University of Baghdad No.6 volume 3 .	1996
3	Development of professional responsibility of auditors in Iraq - the reality and ambition	Journal of the College of Administration and Economics / University of Baghdad No.9 Volume 4.	1997
4	Accounting for the merger - applications and processors .	Folder sixth scientific conference at the College of Administration and Economics / University of Baghdad .	1997
5	Level of interest in audit standards and the reality of it in Iraq .	Journal of the College of Administration and Economics / University of Baghdad No.22 –	2000
6	Content of accounting figures of information - a study on the impact of computerized income figures in determining the stock prices of agricultural companies in the sample listed on the Baghdad Stock Exchange	Journal of the College of Administration and Economics / University of Baghdad No.29 – Volume 9 .	2000
7	FASB's New Standard for Business Combinations - How & Why	Journal of the College of Administration and Economics - University of Baghdad No . 39 Volume	2005
8	Formulation of the objectives of accounting and financial reporting under the different environmental variables - Some thoughts for opinions Searches	A special issue of the Journal of the College of Administration and Economics - University of Baghdad No. 47 Volume 13.	2007

9	Used Approaches in formulating Accounting standards in Iraq & their Develop Importance – filed study .	Accounting and Financial studies Journal No . 8 Volume 2	2009
10	The role of interim financial reporting in enhancing the efficiency of financial market	Journal of Baghdad College of Administration & Economic Sciences University– 683 – 8/6 2009 .	2009
11	Evaluate the Level application of governance Principles in Corporation Listed in Iraqi Financial Market .	Journal of Baghdad College of Administration& Economic Sciences University– 438 – 3/11/ 2008.	2008
12	Corporate Governance Underling Legal & Controlling Framework That Organize Corporation Activities in Iraq .	A scientific & Refereed Journal – University of Thi-Qar 7/54/977 – 30/4/2009.	2009
13	Importances of Corporate Governance in detect financial & Accounting corruption – Analytical Study of Legal & Controlling Framework That Organize Corporation Activities in Iraq .	First scientific conference – Commission of Integrity – 901 / 29/6/2008	2008
14	Accounting readings of foreign Transactions & Financial Statement Translation.	Journal of the College of Administration and Economic Sciences – University of Baghdad – No.55 Volume 15.	2009
15	Financial Reporting on Intangible Assets - Proposal framework for application in Iraqi environment.	Submitted to the First Scientific Conference of the Higher Institute for accounting and financial Studies.	2011
16	The role of Knowledge Economy in Financial Reporting System Development – Proposed model	Journal of the College of Administration and Economic Sciences – University of Baghdad –	2012
17	The Role of Internal Control system in Combating Money Laundry Phenomena – Applied Research in a Sample of Private Banks in Iraq	Submitted to Scientific Conference of the Al mustenserai university	2012
18	The Role of Administration Accountants in Implementing Corporate Governance Mechanisms	Journal of the College of Administration and Economic Sciences – University of Baghdad –	2012
19	Used Approaches in measuring of Corporations Earnings Administration& the Effect of Governance mechanisms in Reducing it	Submitted to Scientific Conference of the Al mustenserai university	2012
20	Multiple of Accounting Concepts & its Effects on Accounting Theory & Practice.	Journal of the College of Administration and Economic Sciences – University of Baghdad	2012
21	The Role of Audit Committees on Corporate Governance Effectiveness of Iraqi Special Banks -Filed Study	Accounting and Financial studies Journal	2013

22	Concept and importance of detection failures possibilities of Corporation Proposed model for application in the Iraqi environment	Journal of the College of Administration and Economic Sciences – University of Baghdad	2014
23	Reporting About Probabilities of Corporation Failure and Its Reflection on Professional Performance Quality of Auditors In Iraq – Field Study	Submitted to Scientific Conference No. 2 of Iraqi Financial Control Centre	٢٠١٣
24	Measurement of Conservatism Accounting Degree of Corporations Listed in Iraqi Securities' Exchange	Journal of the College of Administration and Economic Sciences – University of Baghdad	2014
25	Impact of Reporting of non-Current Assets Impairment in certain Financial indicators for Industrial Corporations" - Application to the Al-Mansour Pharmaceuticals - a private Corporation	Journal of the College of Administration and Economic Sciences – University of Baghdad	٢٠١٤
26	The Role Of Financial Reporting on Non -Current Assets Impairment in Enhancing The Relevance Quality of Accounting Information - Analytical Approach	Journal of the College of Administration and Economic Sciences – University of Baghdad	٢٠١٤
27	The Role of Balanced Scorecard in Enhancing Sustainable development.	Journal of the College of Administration and Economic Sciences – University of Baghdad	٢٠١٤
28	The role of corporate governance standards in reduction of financial & administrative corruption	Journal of the College of Administration and Economic Sciences – University of Al-Muthana	2015
29	Financial reporting on heritage assets in Iraqi governmental entities according IPSAS & some countries experiences.	Journal of the College of Administration and Economic Sciences – University of Al-Muthana	2015
30	The Valuation of national Acc. procedures for business combinations according to IFRS 3.	Iraqi Association of Accountants & Auditors.	2015
31	Proposed mechanism to change the reality of the accounting organization in Iraq.	Journal of the College of Administration and Economic Sciences – University of Al-Anbar.	2015
32	The possibility of the adoption of the approach of scientific revaluation in the interpretation of scientific progress in accounting .	Journal of the College of Administration and Economic Sciences – University of Al-Anbar.	2016
33	The transition to accrual basis of acc. to strengthen accountability & management of the fixed assets of the public sector in Iraq.	Accounting and Financial studies Journal	2016

34	Auditor reporting & its role on rationalization of economic decisions.	Accounting and Financial studies Journal To be published	2016
35	Application of IFRS 9 requirements in accounting for impairment of bank loans and their impact on earnings management	The second scientific conference for students of the Higher Institute of Accounting and Financial Studies	2017
36	Measure the earnings management using the provision for loan losses by applying to a sample of Iraqi private banks	Journal of the College of Administration and Economic Sciences – University of Baghdad	2017
38	The extent to which the international standards of the Supreme Audit Institutions (INTOSAI) have been applied Federal Audit Bureau	Journal of the College of Administration and Economic Sciences – University of Baghdad	2017
39	The role of applying the international standards of the Supreme Audit Institutions in achieving the reform Administrative and performance improvement	The second scientific conference for students of the Higher Institute of Accounting and Financial Studies	2017
40	Develop the Iraqi Accounting Rule 1 According to the requirements of International Financial Reporting Standards IFRS 15 Revenues from Contracts with Customers	The first scientific and professional conference of the Iraqi Association of Certified Public Accountants	2018
41	The impact of IFRS 15 on Earnings Quality in business such as hotels :critical evidence from the Iraqi environment.	African Journal of Hospitality ,Tourism& Leisure Vol.8 (4) 2019	2019
42	Effect of management ability on sustaining accounting earnings	The first international scientific conference for students of the Higher Institute of Accounting and Financial Studies	2018
43	Using accounting information according Demerjian model to measure the efficiency of Iraqi industrial companies .	Journal of Administration and Economic Sciences – University of Baghdad	2019
44	The impact of corporate governance in reducing earnings management practices .	Journal of Tekreet for Administration and Economic Sciences.	2019
45	Corporate Governance And real earnings management: International comparison.	Academy of strategic Management Journal.	2019

■ **Ninth, Membership:**

- Accounting and Financial studies Journal /Specialist Member
- Journal of administration & economic – Baghdad UN. / Editorial member

■ **Tenth, Awards and Certificates of Appreciation:**

No.	Name of Awards and Certificates	Donor	Year
1	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 4011 / on 29/8 / 1994 - on the efforts made in the processing of the activities of the accounting department.	1994
2	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 460 / on 29/ 9 / 1994 – for the efforts made in the activity process of the accounting department.	1994
3	A letter of thanks and appreciation	Ministry of Housing and Construction /14/12/1995 - for the contributing to submit working papers for the yearly symposium costs accounts.	1995
4	A letter of thanks and appreciation	Ministry of Higher Education and Scientific Research – the Minister's Office - No. 672 / on 26 / 12 / 1998 - for the efforts in the central examinations.	1998
5	A letter of thanks and appreciation	college of Economics and Administration - Baghdad University - the Associate Dean office - No. 5400 on 7 / 10 / 1999 - for the efforts in the supervision of the warehouse.	1999
6	A letter of thanks and appreciation	college of Economics and Administration - Baghdad University - the Dean office - No. 354 / on 28 / 12 / 2005 – for the efforts made in the Seventh Scientific Conference of the College.	2005
7	A letter of thanks and appreciation	the Office of Financial Supervision - Department of Technical Affairs and Studies - No. 7125 / on 28 / 12 / 2005 – for the testing applicants for appointment at the Audit Court.	2005
8	A letter of thanks and appreciation	Basra University – college of Economics and Administration - No. 3307 / on 31 / 10 / 2007 - for the outstanding efforts in the discussion of a doctoral thesis in the accounting department.	2007
9	A letter of thanks and appreciation	Ministry of Industry and Minerals - Committee on Governance - No. 33404 / on 5 / 12 / 2007 – for the actively contribution in the Commission's activities.	2007
10	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 2034 / 8 / 3 / 2007 - for the efforts made in the daily process activities of the accounting department without an absence, during the year.	2007
11	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office, for the efforts made in the postgraduate exams for the first course of the studying year No.1072/10/3/2008.	2008
12	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 4177 / 22/ 9 /2008 - for the efforts made in the action process of the examination Committee of the accounting department during the studying year 2007-2008.	2008

13	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 3432, on 11/ 8 / 2008 – for the efforts made in doing the duets and the feel of responsibility.	2008
14	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 3664, 24/ 6 /2009 - for the efforts made in the daily process activities of the accounting department, during the studying year.	2009
15	A letter of thanks and appreciation	the Office of Financial Supervision - Department of Financial & managerial Affairs and Studies – No2388/ on 2/3/2009– for the testing applicants for appointment at the Audit Court.	2009
16	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 4279, 2/7/2009 .	2009
17	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 4572 27/6/2010 - for the efforts made in the scientific committee of the accounting department.	2010
18	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 5311, 20/7/2010 - for the efforts made in the scientific committee of the accounting department.	2010
19	Certificates of Appreciation	University of Baghdad/ University Secretariat / No.500 / 31/1/2011	2011
20	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 7883, 5/6/3011	2011
21	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 1707, 18/10/2011	2011
22	Certificates of Appreciation	Ministry of Higher Education & Scientific Research for Prop. Degree – No. 644/ 15/3/3011	2011
23	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 18123, 31/10/2011	2011
24	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 1275, 2/3/2011	2011
26	Certificates of Appreciation	College of Economics and Administration – Al- Mustenserai University - the Dean office – 16-17/5/2012 / scientific conference No.12/Money laundry research	2012
27	Certificates of Appreciation	College of Economics and Administration – Al- Mustenserai University - the Dean office – 16-17/5/2012 / scientific conference No.12/Governance research	2012
28	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. 11324, 19/11/2012	2012
٢٩	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office - No. ٥٩٠١ 12/6/2013	2013
30	Certificates of Appreciation	Transportation Research Center –University of Malaya	٢٠١٣

31	Certificates of Appreciation	Iraqi Financial Control Center	٢٠١٣
32	A letter of thanks and appreciation	Ministry of Higher Education & Scientific Research – Research & Development Unit	2014
33	A letter of thanks and appreciation	Higher institute of accounting & financial studies –university of Baghdad .	2014
34	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2015
35	A letter of thanks and appreciation	Ministry of higher education & scientific research - Iraq	2015
36	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2015
37	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2015
38	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2015
39	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2015
40	A letter of thanks and appreciation	College of City Science University	2015
41	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2015
42	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2015
43	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2016
44	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2016
45	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2016
46	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2016
47	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2016
48	A letter of thanks and appreciation	College of Economics and Administration - Baghdad University - the Dean office .	2016
49	Acknowledgment and appreciation of	the Deanship of the Faculty of Management and Economics - Modernization of the curricula of MA / 93 on 5/1/2017	2017
50	Acknowledgments	Deanship of the Faculty of Management and Economics – Qadisiya university / Discussion 103 on 9/2/2017	2017

51	Acknowledgment and appreciation of	Deanship of the Faculty of Management and Economics - Classification Form PO Box 2602 on 9/4/2017	2017
52	Certificate of appreciation	Dean of the Faculty of Management and Economics - University of Noorz 12-13 / 4/2017	2017
53	Acknowledgment and appreciation	the Deanship of the Faculty of Management and Economics - Baghdad - Participation in the conference / MA 2924 on 3/5/2017	2017
54	Acknowledgment and appreciation	the Deanship of the Faculty of Management and Economics - Baghdad - Diagnosis of the case of MA / 3522 on 7/6/2017	2017
55	Acknowledgment and appreciation	the Deanship of the Faculty of Management and Economics - Baghdad - Promotion Committee PO / 3688 on 20/6/2017	2017
٥٦	Acknowledgment and appreciation	Issued by various official bodies	2018-2019

■ **Eleventh, Scientific literature:**

No.	Scientific Literature Title	Year of The Publication
١	Book on Advanced Financial Accounting	2012-2014
2	Book on Governmental Accounting	2017

■ **Twelfth, languages:**

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***Note: - Make a copy on CD.**