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Name: *ABBAS HAMEED YAHYA*

Date of Birth: *1958*

Religion: *Muslim*

Martial statues: *Married*

No. of children: *Four*

Specialization: *Accounting*

Position: *Lecturer*

Scientific Degree: *Professor*

Work Address: *College of Administration and Economic/ Baghdad
University*

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■ **First, Scientific Certification:**

Degree science	University	College	Date
B.Sc.	<i>Baghdad</i>	<i>Administration and Economic</i>	<i>1983</i>
M.Sc.	<i>Baghdad</i>	<i>Administration and Economic</i>	<i>1986</i>

Ph.D.	<i>Baghdad</i>	<i>Administration and Economic</i>	<i>2008</i>
Any other			

 **Second, Career:**

No.	Career	Workplace	From -To
1	<i>Accountant</i>	<i>General Establishment of stirrup Transportation</i>	<i>1979- 1987</i>
2	<i>Lecturer</i>	<i>Technical Institute / Kut- Iraq</i>	<i>1987-1988</i>
3	<i>Assistant Dean</i>	<i>Technical Institute / Kut- Iraq</i>	<i>1988- 1994</i>
4	<i>Manager of Financial affairs</i>	<i>Commission of Technical education</i>	<i>1994- 1997</i>
5	<i>Manager of Financial and Administrative affairs</i>	<i>Arab Federation of Technical Education</i>	<i>1997-2003</i>
6	<i>Lecturer</i>	<i>Head Quarter of Commission of Technical Institute</i>	<i>2004 till 2005</i>
7	<i>Lecturer</i>	<i>College of Administration and Economic / Baghdad University</i>	<i>2005 till now</i>

 **Third, University Teaching.**

No.	University	The (Institute / College)	From -To
1	<i>Commission of Technical Institute</i>	<i>Technical Institute / Kut</i>	<i>1987- 1994</i>
2	<i>Commission of Technical Institute</i>	<i>Head Quarter of Commission of Technical Institute</i>	<i>1994- 1997</i>

3	<i>Baghdad University</i>	<i>College of Administration and Economic</i>	<i>2005- Till now</i>
4	<i>Al-Rafidain university College for science</i>	<i>Al-Rafidain university College for science</i>	<i>2003-2004</i>
5	<i>Arab institute of certified public accountants</i>	<i>Arab institute of certified public accountants</i>	<i>2010/2011 till 2012/2013</i>

■ **Fourth, Courses Which You Teach:**

No.	Department	Subject	Year
1	<i>Technical Institute / Kut-Accounting Dep.</i>	<i>Accounting principles in English</i>	<i>1987</i>
2	<i>Technical Institute / Kut-Accounting Dep.</i>	<i>Intermediate Accounting</i>	<i>1988-1994</i>
3	<i>Institute of Applied Arts</i>	<i>Cost Accounting</i>	<i>1999- 2001</i>
4	<i>Al- Rafiden University College</i>	<i>Specialized Accounting</i>	<i>2003/2004</i>
5	<i>University of Baghdad Department of Accounting</i>	<i>Advanced Accounting</i>	<i>2004/2005 till 2012/2013and 2016/2017</i>
6	<i>University of Baghdad Department of Accounting</i>	<i>Scientific Research project</i>	<i>2008/2009</i>
7	<i>University of Baghdad Department of Accounting</i>	<i>Contemporary Accounting Issues / Master program</i>	<i>2009/2010</i>
8	<i>University of Baghdad Department of Accounting</i>	<i>Accounting Theory/ Ph.D program till now</i>	<i>2010/2011 till now</i>
9	<i>University of Baghdad Department of Accounting</i>	<i>Auditing / Master program</i>	<i>2010/2011</i>
10	<i>Arab Institute for Accountants</i>	<i>Financial Accounting</i>	<i>2009/2010 till 2012/2013</i>
11	<i>University of Baghdad Department of Accounting</i>	<i>Accounting Theory /Master program</i>	<i>2010/2011 till 2015/2016</i>
12	<i>University of Baghdad Department of Accounting</i>	<i>Financial Accounting/undergraduate</i>	<i>2012/2013 2017/2018</i>

13	<i>University of Baghdad Department of Finance and Banking</i>	<i>Financial accounting</i>	<i>2013/2014 Till 2015/2016</i>
14	<i>University of Baghdad Department of Accounting</i>	<i>Auditing ph.D program</i>	<i>2015/2016 till now</i>

■ Fifth, Thesis which was supervised by :

No.	Thesis Title	Department	Year
1	The Investors Role in Evaluation of Financial reporting's Quality / Master thesis	<i>Accounting</i>	<i>2010</i>
2	The effects in Human Resources Investment on Performance Evaluation / Master thesis	<i>Accounting</i>	<i>2010</i>
3	The Role of Accounting Disclosures to Value Added in Job Satisfaction recognition /	<i>Accounting</i>	<i>2010</i>
4	General price level changes and its effect on evaluation indicators for financial ratios/Master thesis	<i>Accounting</i>	<i>2011</i>
5	Integration of management accounting techniques with the requirements of financial accounting for reporting intangible assets/ph.D Dissertation	<i>Accounting</i>	<i>2012</i>
6	Integration of the concepts of income and cash flows in enhancing the quality of accounting profit accounting profits/ Master thesis	<i>Accounting</i>	<i>2012</i>
7	Proposed conceptual framework for social accounting and its reflections on the practice/ ph.D Dissertation	<i>Accounting</i>	<i>2014</i>
8	Using Benford law in detection of profit management and its reflections on the quality of auditing/Master thesis	<i>Accounting</i>	<i>2013</i>
9	Proposed framework to accounting for Islamic banking services in the framework of commercial banks/Master thesis	<i>Accounting</i>	<i>2014</i>

10	Evaluation of the predicting ability of the indicators of cash flow and accounting profit to identify the liquidity/Master thesis	<i>Accounting</i>	2014
11	Financial reporting about the risks in the shadow of ethical approach and its reflections on practice in the Iraqi environment/Master thesis	<i>Accounting</i>	2014
12	Role of internal control in achieving the best use of governmental grants in nongovernmental organizations / CPA research	<i>Post – Graduate institute for accounting and financial studies</i>	2015
13	Reporting the shares in joint projects according to international accounting standers/Master thesis	<i>Accounting</i>	2014
14	Accounting measurement and disclosure about contingent assets and liabilities and provisions and their reflection on the faithful representation quality/ph.D Dissertation	<i>Accounting</i>	2016
15	The extent to which the auditors apply the ISA (240) fraud detection practiced by company management P Applied research on a sample of companies listed on Iraqi stock exchange/CPA research	<i>Arab institute of certified public accountants</i>	2014
16	A proposed program to audit the investment risks : Applied research in a sample of banks listed in Iraqi stock exchange CPA	<i>Arab institute of certified public accountants</i>	2014

17	Suggested model for the preparation of financial statements in accordance with the requirements of international accounting standards in the public sector in the light of the government accounting system : Applied research in the ministry of Justice CPA	<i>Arab institute of certified public accountants</i>	2014
18	The disclosure of the fair value of the assets to increase the usefulness of accounting information in making investment decisions : Applied research in a sample of companies listed on Iraqi stock exchange CPA	<i>Arab institute of certified public accountants</i>	2015
19	Impact of the quality of financial reporting on policies of profit distribution and its reflection on the market value of the companies listed in Iraqi stock exchange/ph.D Dissertation	<i>Accounting</i>	2016
20	Impact of the development of international financial reporting standers on the quality of the accounting information and its reflections on efficiency of investment decisions /Master thesis	<i>Accounting</i>	2017
21	Role of accounting information in evaluation of local administration performance/ Diploma research	<i>Public Administration</i>	2016

22	Proposed framework for harmonization between international financial reporting standers and tax law and related systems	<i>Post – Graduate institute for accounting and financial studies</i>	<i>2017</i>
23	Impact of accounting conservatism in investment behavior/ Master thesis	<i>Accounting</i>	<i>2017</i>
24	Reflection of the adoption of international standers in public sector on quality of financial reporting and performance evaluation of Iraqi governmental units/ ph.D Dissertation	<i>Accounting</i>	<i>2017</i>

■ **Sixth, Conferences which you participated:**

No.	Conferences Title	Year	Place	Type of
1	<i>The First Scientific Conference for Integrity Commission</i>	<i>2008</i>	<i>Al- Mansour Hotel/ Baghdad</i>	<i>Researcher</i>
2	<i>The Scientific Conference of Administration & Economic College</i>	<i>2009</i>	<i>College of Administration & Economic/ Al- Mustansirya University</i>	<i>Researcher</i>

3	Competition Gap	2008	College of Administration & Economic-university of Baghdad	Researcher
4	Accounting concepts	2012	College of Administration & Economic-university of Baghdad	Researcher
5	Money laundry	2012	College of Administration & Economic-university of Baghdad	Participation
6	Creative accounting one of the faces of financial and managerial corruption	2012	8th scientific conference of the college of administration and economic-University of Baghdad	Researcher
7	Reflections of event approach on the accounting information system	2013	Department of accounting - Baghdad	Participation
8	Creative accounting in the scope of ethical approach of accounting	2013	2nd scientific conference of college of administration and economic-Anbar	Researcher
9	Reality and prospects of the development of the governmental accounting system in Iraq	2014	Department of accounting - Baghdad	Researcher

10	Role of control systems in combat of the corruption	2014	<i>Department of accounting – university of Baghdad</i>	<i>Participation</i>
11	Impact of Iraq stock market in mobilization of savings and expansion of the private sector activity	2015	<i>Department of finance and banking – university of Baghdad</i>	<i>Researcher</i>
12	Effect of corporate governance on quality of financial reporting of governmental units- 8th international scientific conference	2016	<i>College of administration and economics- University of Karbala</i>	
13	Challenges facing Islamic banks in Iraq	2016	<i>Department of finance and banking – university of Baghdad</i>	<i>Researcher</i>
14	Quality of internal control system and its roll in risk management	2016	<i>Department of accounting – university of Baghdad</i>	<i>Participation</i>
15	Transparency of the public budget of the state participation	2016	<i>Public administration- university of Baghdad</i>	<i>Participation</i>

16	Contribution of universities and business sectors in boosting of economic, financial and managerial aspects- 9th international scientific conference	<i>2017</i>	College of administration and economics- University of Karbala	<i>Researcher</i>
17	Corporate governance in banks	<i>2017</i>	Department of finance and banking – university of Baghdad	<i>Participation</i>
18	Reflections of cultural dimensions on accounting practices	<i>2017</i>	Department of accounting – university of Baghdad	<i>Researcher</i>
19	The second national conference for postgraduate students Accounting and financial innovation in society service	<i>2017</i>	Postgraduate institute for accounting and financial studies	<i>Researcher With Quasy</i>
20	Investment and finance in Salah al-Din governorate – development prospects and impediment implementation	<i>2018</i>	University of Tikrit – college of administration and economics	<i>Researcher</i>
21	University research is the nucleus for building the bright future of Iraq	<i>2018</i>	Postgraduate institute for accounting and financial studies	<i>Session chairman</i>

22	11th international and 14 th national scientific conference	2019	College of administration and economics- University of Karbala	Researcher
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■ **Seventh, Scientific Activities:**

Within the College	Outside the College
<i>Members in many committees</i>	<i>Lecture Title: International Accounting Standards(39),(32)about Financial derivatives devices Ministry of finance – institute of accounting training</i>
<i>Lecture Title: competitive gap the new methodology for measuring firms competitive</i>	<i>Lecture Title: Financial Accounting Principles and errors correction/ Beirut- Lebanon 2009</i>
<i>Lecture Title: The importance and concept of Financial Statements</i>	<i>Lecture Title: Financial Accounting and Internal Auditing/ Beirut- Lebanon 2009</i>
<i>Member of the scientific committee of the department of Accounting</i>	<i>Several lectures in the filed of accounting, Auditing and management in turkey and Lebanon</i>
<i>Member of the central scientific committee for college of administration and economics</i>	<i>Member of Accounting and control standards in Iraq</i>
<i>Member of scientific promotions committee for the college of administration and economics</i>	<i>Member of the certification equivalence for social sciences at ministry of higher education and</i>

■ **Eighth, Research Projects in The Felid of Specialization to**

The Environment and Society or the Development of Education:

No.	Research Title	Place of Publication	Year
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1	<i>The proposed Basis to Planning and Organizing Health care services Expenditures / General Saddam Hospital / Kut.</i>	<i>Proceeds of third scientific conference for the researches of technical education N.522</i>	<i>1992</i>
2	<i>Determination of the cost of Students study and propos Statistical model to compute Cost.</i>	<i>Journal of Technical No.34</i>	<i>1996</i>
3	<i>Comparison between centralized and decentralized method in organizing state account and visibility of each one.</i>	<i>Journal of comparative law No. 23</i>	<i>1996</i>
4	<i>Reconciliation between increased capacity to spend for some governmental units and some provisions of the law of accounting rules.</i>	<i>Journal of comparative law No. 27</i>	<i>2000</i>
5	<i>Cost of Students study in technical education institutes.</i>	<i>Journal of technical education No. 1 and No.2</i>	<i>2001</i>
6	<i>Procedures of internal control and internal check in technical education.</i>	<i>Diyala journal</i>	<i>2002</i>
7	<i>Role of investors in evaluating the quality of financial reporting and its reflections on making the investment decision. A filed study.</i>	<i>Proceeds of first national and tenth scientific conference- college of administration and economics university of Al-Mustanisirya</i>	<i>2010</i>

8	<i>Analysis of the liquidity and profitability under the shadow of the change in the general price level</i>	<i>Journal of economics and administrative science, Baghdad Vol.18,No.66</i>	2012
9	<i>Contemporary environmental developments and their reflections on financial reporting system.</i>	<i>Journal of economic and administrative science, Baghdad</i>	2012
10	<i>Internally generated Intangible assets and the requirement for their financial reporting.</i>	<i>Journal of administrative studies/ Basrah</i>	2012
11	<i>Multiplicity of accounting concepts and its impact on thought and practice.</i>	<i>Journal of economic and administrative science, Baghdad Vol.18, No.69</i>	2012
12	<i>Role of indicators of cash flows in assessing the quality of earnings.</i>	<i>administrative and economics journal, university of Mustanisiryia</i>	2012
13	<i>Using of benford in detection of profit management.</i>	<i>Journal of economic and administrative science, Baghdad</i>	2013

14	<i>Proposed framework to limit the financial and managerial corruption by supreme auditing institute.</i>	<i>Kut journal for administrative sciences</i>	<i>2013</i>
15	<i>Creative accounting is one face of the faces of financial corruption.</i>	<i>Proceeds of the 8th scientific conference for the college of administration and economic/ Baghdad university</i>	<i>2013</i>
16	<i>Creative accounting within the framework of ethical approach for accounting</i>	<i>Proceeds of the second scientific conference for the college of administration of economics- Anbar university</i>	<i>2013</i>
17	<i>A proposed model for the quality of the audit in the Iraqi environment in the light of diminutions of audit quality and the elements effecting it to detect financial frauds.</i>	<i>Proceeds of the first scientific conference of cihan university- erbil</i>	<i>2014</i>
18	<i>Sources and the impacts of modes of Islamic financing in Islamic banks.</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad.</i>	<i>2014</i>
19	<i>Role of ethical approach in reporting the risks- applied study in sample of listed companies in Iraqi stock exchange.</i>	<i>Kut journal of administrative sciences</i>	<i>2014</i>

20	<i>Impact of the initiative of the social responsibility in the financial performance of the economic unit and creation value for it.</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad</i>	<i>2014</i>
21	<i>Predicting future cash flows by using cash flow measures and accounting return- applied study in a sample Iraqi banks.</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad</i>	<i>2014</i>
22	<i>Presenting, analysis and evaluating selected alternatives of the samples used in measurement and disclosure of social responsibility.</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad</i>	<i>2014</i>
23	<i>Evaluation of accounting for shares in joined projects according to international accounting standard no. 31.</i>	<i>Kut journal of administrative sciences</i>	<i>2014</i>
24	<i>Adaptation of international accounting standard for small and medium – sized enterprises and their applicability locally.</i>	<i>Journal of rafidain university college</i>	<i>2015</i>
25	<i>The extent to which accounting disclosure about contingent assets, liabilities and provisions are recognized by listed companies in Iraqi stock exchange- application approach</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad</i>	<i>2015</i>

26	<i>Reflection of accounting for contingent assets, liabilities and provisions on the characteristic of faithful representation of the accounting information-application approach</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad</i>	2015
27	<i>Effect of corporate governance on the quality of financial reporting for governmental units</i>	<i>Proceeds of the 8th international scientific conference and the 11th scientific conference for college of administration and economics university of Kerbela</i>	2016
28	<i>Impact of quality of financial reporting in policies of profits distribution in listed companies in Iraqi stock exchange</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad</i>	2016
29	<i>Effect of quality financial reporting in the market value of the listed companies in Iraqi stock exchange</i>	<i>Journal of the Al-Turath university college</i>	2016
30	<i>Encouraging the investment by using (B.O.T) system to solve the problem of financing investment projects in state budget and the possibility of benefiting from it in Iraq</i>	<i>Proceeds of the 9th international scientific conference, college of administration and economics university of Kerbela</i>	2017
31	<i>The difference between the Iraqi tax system and the requirements of (IFRS16) in the accounting of leases and its reflection on investment in Iraq.</i>	<i>The second national conference for postgraduate students Accounting and financial innovation in society service</i>	24-25/5/2017

32	<i>Effect of the quality of accounting information on efficiency of investment decisions</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad</i>	22/6/2017
33	<i>Effect of development of international financial reporting standards on quality of accounting information</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad</i>	26/7/2017
34	<i>Evaluation of internal control system in non-governmental organizations</i>	Postgraduate institute for accounting and financial studies	2/1/2018
35	<i>Impact on unconditional accounting conservatism on the investment behavior of the companies listed at SIX</i>	Conference about investment and finance College of Administration and economics/ University of Tikrit	28/29/3/2018
36	<i>Presentation in the financial statements according to IPSASs and its impact on the quality of financial reporting and performance evaluation for Iraqi governmental units</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad</i>	2019

37	<i>Reflection of the adoption of IAS 2 for public sector on cash flow statement</i>	<i>journal of economics and administrative sciences- college of administration and economics/Baghdad</i>	2019
38	<i>Impact of the adoption of IAS 23 on income tax law no. 113</i>	<i>14th international and scientific conference College of administration and economics-university of Kerbela</i>	29-30 / 4/ 2019

■ **Ninth, Membership:**

- **Member in Iraqi Accounting Standards Board**
- **Member of the authoring committee and scientific committees in ministry of education**
- **Member of the certification equivalence for social sciences at ministry of higher education and**

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

No.	Name of Awards and Certificates	Donor	Year
1	<i>Acknowledgment</i>	<i>Supreme Commission of Financial Control</i>	2009

2	<i>Acknowledgment (3)</i>	<i>Deans of Colleges Of administration and economics from many of Iraqi universities</i>	<i>2009</i>
3	<i>Acknowledgment</i>	<i>Minister of higher education and scientific research</i>	

■ **Eleventh, Scientific literature:**

No.	Scientific Literature Title	Year of The Publication
١	Advanced Accounting	2012
٢	Earnings management	2014
٣	Scientific Research Methods	2015

■ **Twelfth, languages:**

- ✓ Arabic The Native Language
- ✓ English supportive Language

