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Assistant Professor

Department of Accounting.....

كلية الاقتصاد والادارة ونظم المعلومات

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موقع المكتب: 11H-15.....

يعمل في الجامعة: منذ 2024

الحالة الاجتماعية: Married.....

:Scientific IDs

[Google Scholar](#)

[Research Gate](#)

المؤهلات الأكاديمية

Doctor of Philosophy (PhD), University of Utara Malaysia, 2018, Tax Administration Reform Model
.for Revenue Generation in Nigeria

Master of Science (M.Sc.), University Utara Malaysia, 2015, The Effect of Corporate Governance
.on Corporate Social Responsibility Disclosure in the Nigerian Petroleum Marketing Industry

Bachelor of Science (B.Sc.), Bayero Univeristy Kano, 2011, Management information as a tool for
.decision making in Nigerian Manufacturing Industries

أنشطة التدريس

ACC1301, Principles of Accounting II, 2nd Sem. 2013

ACC3302, Management Accounting, 2nd Sem 2014

ACC4306, International Accounting, 2nd Se. 2014

ACC3206, Research Methods, 2nd Sem. 2014
 ACC61104, Accounting Information System, 1st Sem. 2018
 ACC61304, Auditing and Assurance, 1st Sem. 2018
 ACC61104, Accounting Information System, 2nd Sem. 2019
 ACC61004, Accounting for Non-Specialist, 2nd Sem. 2019
 ACC61104, Accounting Information System, 1st Sem. 2020
 ACC61004, Accounting for Non-Specialist, 1st Sem. 2020
 ACC61104, Accounting Information System, 2nd Sem. 2021
 ACC61404, Accountant in the Global Age, 2nd Sem. 2021
 ACC61104, Accounting Information System, 1st Sem. 2022
 ACC60104, Introduction to Accounting, 1st Sem. 2022
 ACC 104, Ethical issues in Accounting , 2nd Sem. 2023
 ACC 102, Introduction to Accounting & Financial Reporting II, 2nd Sem. 2023
 ACC 101, Introduction to Accounting & Financial Reporting I, 1st Sem. 2022
 MAF 833, Tax Management, 1st Sem. 2024
 ACC 901, History of Accounting Thought, 1st Sem. 2024
 ACC 808, Auditing Theory, 1st Sem. 2024
 ACC 905, Advanced Management Theory, 1st Sem. 2024
 ACC 805 , ACC 805 Accounting Research Method, 1st Sem. 2024
 ACCT 402, Auditing, Spring 2024
 ACCT 201 / 306, Financial Accounting II, Spring 2024
 ACCT 208 / 401, Computerized Accounting, Spring 2024
 ACCT 101, Introduction to Accounting , Spring 2024

الأنشطة البحثية

الاهتمامات البحثية -

Accounting

Auditing

Taxation

Corporate Social Responsibilities

Environmental Social and Governance

Earnings Management

العرض في المؤتمرات -

Tax administration and Revenue Generation Model, The 3rd Postgraduate Research Symposium on Accounting Studies,, Organized by School of Accountancy, College of Business, University Utara Malaysia., 23rdJan. 2016

A Modernize Tax Administration Model for Revenue Generation.. International Soft Science Conference (ISSC'16) , held at the Adya Hotel, Langkawi, Kedah, Malaysia., 11th to 13th April 2016

Why do they pay so much tithes but evade taxes? Distrust of government versus faith in God in Nigeria, , UK Tax Research Network, 28th Annual Conference. University of Central Lancashire., Preston, UK. 10th September 2019

Correlating with Tax Administration Environment to Improve Tax Authority's Revenue Generation., IPN Conferences 2017 , held at Langkawi Seaview Hotel, Langkawi, kedah, Malaysia, 5th to 6th December 2017

Input-output model of tax administration., Sintok International Conference on Social Science and Management (SICONSEM 2017) , held at Adya Hoetl, Langkawi, Kedah, Malaysia, 4th to 5th December 2017

حضور المؤتمرات -

UUM-CIMA Students' Conference 2013 on Empowering Leaders of Tomorrow, , Organized by Chartered Institute of Management Accountant (CIMA).. 14th December, 2013

Workshop on Leadership for Student Union leaders of Bayero University, Kano , Organized by Aminu Kano Centre for Democratic Research & Training Mambayya house, Kano, 10th September, 2010

The 2nd Postgraduate Research Symposium on Accounting Studies, , Organized by School of Accountancy, College of Business, University Utara Malaysia., 10th April, 2015

The 11th Symposium on Business Postgraduate Research, , Organized by Othman Yeop Abdullah, Graduate School of Business, University Utara Malaysia, 8th December, 2013

The 1st Postgraduate Research Symposium on Accounting Studies., Organized by School of Accountancy, College of Business, University Utara Malaysia., 6th May, 2014

Industry Talk: Building Ethical Leaders, , Organized by Prof. Dr. Denise Schoenbachler, Dean College of Business Northern Illinois University USA., 2nd April, 2014

المنشورات -

مقال:

[Audit Quality and Firm Specific Characteristics impact on Saudi Arabia manufacturing](#) 2024 .1
[Firms values: Mediating Role of Earning Management](#)

[Does International Financial Reporting Matter For Financial Reporting Quality of Listed Textile Companies In Saudi Arabia: Moderating Role of Corporate Governance.](#), International Journal of Economics and Finance Studies, Vol: 16 No: 01 Year: 2024, pp. 1-22

[Delving into the Corporate Governance Labyrinth: Exploring the Impact of Mechanisms on Earnings Management Practices in Saudi Arabian Companies.](#), Scopus Q2, WOS, CiteFactor, EBSCO, Scopus Q2, WOS, CiteFactor, EBSCO

[Extending UTAUT through moderating effects of trust – an insights from electronic tax filing adoption among micro-entrepreneurs in merchandising sector.](#), Int. J. Business Information Systems. Inderscience (Q3) ABS (AJG 1

[Impact of Industry 4.0 Revolution and Leadership Support on the Operational Efficiency Management of the Manufacturing Industry in Asean Countries.](#), Polish Journal of Management (Studies, Vol. 25. No.2 (2022) Doi: 10.17512/Pjms.2022.25.2.12. Scopus (Q3

[The role of environmental social and governance in achieving sustainable development](#) 2022 .6

- [The role of Corporate social and environmental responsibilities in addressing sustainable development goals: Evidence from Malaysian Manufacturing firms.](#) , International Journal of (Energy Economics and Policy, (2022)12/(3),1-10. Scopus (Q2
- [Effects Of CEO Incentives and Corporate Social Responsibilities on Financial Performance.](#), 2022 .8 Polish Journal of Management Studies, Vol. 25. No.2 (2022) Doi: 10.17512/Pjms.2022.25.2.01. (Scopus (Q3
- [Effects of Digital Economy Involvement on Book-Tax Differences in Malaysia.](#) , Cogent 2021 .9 (Business and Management, Indexed in Scopus, & ABS (AJG 1) journal (Q2
- [The effect of Social and Regulatory forces on Voluntary Restatement of Earnings: Evidence from Nigerian Logistics Firms.](#), International Journal of Integrated Supply Management (Inderscience (Q2) ABS (AJG 1
- [Measuring the association of environmental, corporate, financial, and social CSR: evidence from fuzzy TOPSIS nexus in emerging economies.](#) , Environmental Science and Pollution Research. SSCI, impact facto 5.06, WOS Q2, Scopus Q1
- [Nexus between Financial Innovation and Bankruptcy: Evidence from Information, Communication and Technology \(ICT\) Sector.](#), The Singapore Economic Review. ABDC-B, ACI, Ebsco, Scopus (Q3), SSCI, impact factor, WOS Q3
- [Moderating Effects of Ownership Concentration on Relationship between Firm Characteristics And Dividend Policy: Evidence from Public Companies of Malaysia.](#) , Published in International Journal of Advanced Science and Technology. 29, No. 9s, (2020), pp. 338-353. Indexed by Scopus
- [Corporate Governance and Earnings Management: Evidence from Listed Malaysian Firms.](#) , Published in Journal of Critical Reviews. Vol. 7, Issue 2, (2020), pp. 90-96. Indexed by Scopus
- [Corporate Governance and Firm Performance: Evidence from Listed Malaysian Firms.](#), 2020 .15 Published in INTERNATIONAL JOURNAL OF PSYCHOSOCIAL REHABILITATION, Vol. 24, Issue 02, (2020), pp. 3668-3678. Indexed by Scopus
- [The Role of Human Resource Management Practices on Palm Oil Firm's Performance in Malaysia with Mediating Role of Organizational Learning Capabilities and Moderating Role of Organizational Support.](#) , iRASD Journal of Management. Vol. 2, issue 1, (2020), Pp 22 – 33
- [Firm Ownership and Enterprise Risk Management: Evidence from a Developing Country.](#), 2020 .17 Published in International Journal of Psychosocial Rehabilitation, Vol. 24, Issue 02, (2020), pp. 3679-3689. Indexed by Scopus
- [The Nexus between Tax Revenue and Government Expenditure in Nigeria; Evidence from Toda -Yamamoto Causality Test.](#) , Published in International Journal of Innovation, Creativity and Change, Vol. 11, Issue 1, (2020), pp. 458-472. Indexed by Scopus
- [Internal Audit & Enterprise Risk Management.](#) , Published in International Journal of 2020 .19 Advanced Science and Technology, Vol. 29, No. 9s, (2020), pp. 401-409. Indexed by Scopus
- [Blockchain Technology: Implications for Accountants. Published in](#), International Journal 2020 .20 of Innovation, Creativity and Change, Vol. 10, Issue 11, (2020), pp. 101-117. Indexed by Scopus
- [Corporate Governance and Earnings Management: Evidence from Listed Non-Financial Firms. Polish](#) , Journal of Management Studies. Indexed in Scopus, Web of Sciences (Q3
- [Effect of Board Size and Board Composition on Firm Performance in Nigerian Petroleum Industry.](#) , Published in Journal of Advanced Research in Social Behavioral Sciences, Vol 10, Issue 2 (2018), Pp 131-143. ISSN 2462-1951

- [Correlating with Tax Administration Environment to Improve Tax Authority's Revenue Generation.](#) 2017 .23
Published in International Journal of Business Management, Vol 1, Issue 2 (2017), Pp (117-124. ISSN 2590-3721 (Online
- [Performance-Governance Tax Administration Reform Model as an Instrument for Tax Revenue Generation in Nigeria.](#) 2017 .24
Published in International Journal of Innovative Research & (Development, Vol 6, Issue 3 (2017), Pp 78-82. ISSN 2278-0211 (Online
- [A Modernize Tax Administration Model for Revenue Generation.](#) 2016 .25
Published in International Journal of Economics and Financial Issues, Vol 6, Special Issue (S7) (2016), Pp 192-196. ISSN 2146-4138 (Online), Indexed by ABDC-C, Scopus
- [Tax Evasion and Nigerian Tax System: An overview.](#) 2015 .26
Published in Research Journal of (Finance and Accounting, Vol 6, No. 8, (2015), Pp 201-211. ISSN 2222-2847 (Online

الخبرة الإدارية

2024 – الآن: Convener / Department Secretary - University of Nizwa
Taken and preparing minutes of meetings

2023 - 2022: Overseer/Acting Head of Department - Department of Business Administration, Pen Resource University
Supervising staffs and students of the department

2023 - 2022: Head of Department (HOD) - Department of Accounting, Pen Resource University
Supervising staffs and students of the department

2015 - 2015: Discussant - Department of Accounting, Federal University of Kashere
Paper discussant

2014 - 2014: Level coordinator - Department of Accounting, Pen Resource University
Mentoring and guiding students on course registration

2013 - 2012: Level coordinator - Dept. of Acct & Bus. Admin., Federal University of Kashere
Mentoring and guiding students on course registration

خدمة المجتمع

2022-03/08: (Member: School of Accounting & Finance, Webinar Committee (Bloomberg

2023-2023: (Member: Senate Business Committee (SBC

2022-2023: HOD: Accounting and Finance

2021: Member: School of Accounting & Finance, Webinar Committee (Ethics and Corporate Governance

2021-2019: Member: Accounting & Fintech programme development

2012-2011: Cadet Marshal: Nysc/Road Safety Club, CD group

2010-2009: Assistant Librarian: Nigerian Universities Accounting Union Association (NUASA), Bayero University, Chapter

2009-2008: Social Director: Gombe State Students Association, Bayero University, Kano Chapter

2004-2001: Auditor II: Press Club, GASS Gombe

1998-1992: Member, Junior Engineers & Technician club: Pantami Primary School, Gombe

(Institute of Chartered Accountant of Nigeria (ICAN :2012-2024

المرجع: <https://www.unizwa.edu.om/staff/cemis/a.pantamee>