

## CURRICULUM VITAE



### Personal Information

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<b>Title:</b>	Assistant Professor
<b>First Name:</b>	Esraa
<b>Family Name:</b>	Alharasis
<b>Date of Birth:</b>	10 August 1990
<b>Nationality:</b>	Jordanian
<b>Gender:</b>	Female
<b>Marital Status:</b>	Married with two children
<b>Address:</b>	Mutah University, Karak Governorate, Karak – Jordan, Postal Code (61710).
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Personal E-mail	<a href="mailto:Esra_har@yahoo.com">Esra_har@yahoo.com</a>
<b>ORCID</b>	<a href="https://orcid.org/0000-0002-0880-7891">https://orcid.org/0000-0002-0880-7891</a>
<b>Google Scholar URL:</b>	<a href="https://scholar.google.com/citations?user=uKRix3QAAAAJ&amp;hl=en">https://scholar.google.com/citations?user=uKRix3QAAAAJ&amp;hl=en</a>
<b>ResearchGate URL:</b>	<a href="https://www.researchgate.net/profile/Esraa-Alharasis">https://www.researchgate.net/profile/Esraa-Alharasis</a>
<b>Linkedin URL:</b>	<a href="https://www.linkedin.com/in/dr-esraa-alharasis-a8001569/?originalSubdomain=au">https://www.linkedin.com/in/dr-esraa-alharasis-a8001569/?originalSubdomain=au</a>

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## Objective

To be most effective as a researcher and lecturer, all you need is to have the necessary skills and tools for lifelong learning, e.g., improved communication and interpersonal skills, advanced experience in the field, and, most importantly, passion and enthusiasm for your field. Over the last seven years, I have been working very hard to ensure that I have established the foundation of my research and academic skills. I was teaching Accounting subjects in Jordanian high schools and doing a part-time university lecturing for the undergraduate level. I believed in the need to build a connect theory to enhance students' experience and knowledge. This, in turn, will ensure that the students gained critical transferable skills. My PhD thesis has been passed without corrections from Victoria University, Melbourne, Australia with “*Exceptional*” and “*Excellent*” rate of the overall quality of the thesis by each examiner. In addition, it was attached with very positive comments from the examiners with some suggestions of future research recommendations in prestigious journals:

*“Overall, it an excellent thesis which I truly enjoyed reading. I am very pleased and would, without any hesitation, recommend a Pass for the thesis and the Award of the Degree of Doctor of Philosophy to the candidate. I would like to congratulate the candidate and her supervisor(s) on completion of this substantial research work.”.... Associate Professor Muhammad Jahangir Ali, La Trobe University, Melbourne, Australia*

*“The candidate has mentioned in page v that she has already published two papers in Accounting and Finance Research and Asian Academy of Management Journal of Accounting & Finance. I encourage the candidate to develop a paper from the Literature Review chapter which may be submitted to the International Journal of Auditing.”... Associate Professor Muhammad Jahangir Ali, La Trobe University, Melbourne, Australia*

*“Thank you for the opportunity to examine the thesis. I was amazed by the depth of analysis by the student. Of course, this speaks of the high calibre of the student. I wish the student the very best.”.... Dr. Mukesh Garg, Senior Lecturer at Monash Business School, Melbourne, Australia*

It is also worth noting that I significantly believe in the need to produce high-quality research and provide high-quality teaching. Both research and teaching are the main essential factors of any educational institution in the universe. Therefore, I have put more emphasis on improving my research, and academic skills, and knowledge through writing high-quality journal articles using various research methods either, quantitative or qualitative, using advanced software and technical methods (SPSS, SAS, E-views, Stata, NVivo software) and gain the urgent skills in using the different databases (Orbis and Refinitiv DataStream), with several articles published, under review, and revise and resubmit. As a researcher and future lecturer at Mutah University, I am

always looking for the next best achievement in my career and my future academic and research life.

## Academic Qualifications

The study period	Grade	Degrees	Major Subjects	Faculty	University
2008 - 2011	Excellent	Bachelor	Accounting	College of Business	Tafila Technical University, Jordan
2012 - 2014	Excellent	Master	Financial Accounting	Faculty of Economics and Administrative Sciences	AL al-Bayt University, Jordan
From March 2018 - to May 2021	High Distinction	PhD	Financial Accounting /International Accounting & Auditing Standards	Business school	Victoria University, Melbourne, Australia

## Publications and Conferences participations

### Publications

I have prepared several research articles using different research methodologies for different types of research articles:

- 1- Descriptive/literature review articles: narrative review and systematic review using NVivo software and PRISMA (i.e., Preferred Reporting Items for Systematic Reviews and Meta-Analyses).
- 2- Empirical articles analysed using Stata, E-views, SAS and SPSS software.

The list of publications is summarised as follows:

### Published articles:

1. **Alharasis, AEE 2023** 'Evaluation of Ownership Structure and Audit-Quality in the Wake of the Covid-19 Crisis: Empirical Evidence from Jordan', *International Journal of Law and Management*, (Q1 Journal: Emerald publishing group, Scopus & Clarivate journal).

2. **Alharasis, AEE**, Clark, C & Prokofieva, M 2022, 'Fair Value Disclosure and Audit Fees: Does Auditor Industry Specialisation Matter? Evidence from Amman Stock Exchange-Listed Companies', *Asian Review of Accounting* (Emerald publishing group: Q2 Scopus & Clarivate journal).
3. **Alharasis, AEE**, Alidarous, M & Jamaani, F 2022, 'Auditor Industry Expertise and External Audit Prices: Empirical Evidence from Amman Stock Exchange-Listed Companies', *Asian Journal of Accounting Research* (Emerald publishing group: Q2 Scopus journal).
4. Jamaani, Fouad; Alidarous, Manal; **Alharasis, Esraa**, 2022, 'The combined impact of IFRS mandatory adoption and institutional quality on the of IPO companies' underpricing', *Journal of Financial Reporting and Accounting*, (Q1 Journal: Emerald publishing group, Scopus & Clarivate ISI journal).
5. **Alharasis, AEE**, Alidarous, M & Jamaani, F, Alkhwalidi, A.F. (2023), "The impact of Covid-19 on the relationship between auditor industry specialization and audit fees: empirical evidence from Jordan", *Journal of Financial Reporting and Accounting*, (Q1 Journal: Emerald publishing group, Scopus & Clarivate journal).
6. **Alharasis, AEE**, Haddad, H, Alhadab, M, Shehadeh, M, Hasan, E, 2023 Integrating Forensic Accounting in Education and Practices to Detect and Prevent Fraud and Misstatement: Case Study of Jordanian Public Sector' *Journal of Financial Reporting and Accounting*, (Q1 Journal: Emerald publishing group, Scopus & Clarivate journal).
7. **Alharasis, AEE**, Alidarous, M & Alkhwalidi, A.F, Haddad, H, Alramahi, Nidal, Al-Shattarat, Husni, 2023 'Corporates' Monitoring Costs of Fair Value Disclosures in pre- versus post-IFRS 7 Era: Empirical Evidence from Jordanian Financial Business', *Cogent Business & Management* (Q2 Journal: Taylor and Francis Ltd, Scopus & Clarivate IS journal).
8. Alharasis, E.E. and Mustafa, F. (2023), "The effect of the Covid-19 epidemic on auditing quality and the reaction of family vs non-family businesses to Covid-19: the case of Jordan", *Journal of Family Business Management*, Vol. ahead-of-print No. ahead-of-print.
9. **Alharasis, E.E.**, Haddad, H., Shehadeh, M. and Tarawneh, A.S., 2022. Abnormal Monitoring Costs Charged for Auditing Fair Value Model: Evidence from Jordanian Finance Industry. *Sustainability*, 14(6), p.3476. (Q1 Journal: Clarivate SSCI journal).
10. **Alharasis, E.E.**, Tarawneh, A.S., Shehadeh, M., Haddad, H., Marei, A. and Hasan, E.F., 2022. Reimbursement Costs of Auditing Financial Assets Measured by Fair Value Model in Jordanian Financial Firms' Annual Reports. *Sustainability*, 14(17), p.10620. (Q1 Journal: Clarivate SSCI journal).
11. Alkhwalidi, A.F., **Alharasis, E.E.**, Shehadeh, M., Abu-AlSondos, I.A., Oudat, M.S. and Bani Atta, A.A., 2022. Towards an Understanding of FinTech Users' Adoption: Intention and e-Loyalty Post-COVID-19 from a Developing Country Perspective. *Sustainability*, 14(19), p.12616. (Q1 Journal: Clarivate SSCI journal).

12. **Alharasis, E.E.**, Clark, C. and Prokofieva, M., 2021. External Audit Fees and Fair Value Disclosures among Jordanian Listed Companies: Does the Type of Corporate Industry Matter? *Asian Journal of Business and Accounting*, vol. 14, no. 2. (Q3 Journal: Faculty of Business and Accountancy, University of Malaya Scopus & Clarivate ISI journal).
13. **Alharasis, AEE**, Prokofieva, M & Clark, C 2021, 'Fair value accounting and audit fees: the moderating effect of the Global Financial Crisis in Jordan', *Asian Academy of Management Journal of Accounting & Finance*, Vol. 18, No. 1, 163–194. (Q3 Journal: Universiti Sains Malaysia, Scopus & Clarivate ISI journal).
14. Shehadeh, M, **Alharasis, AEE**, Haddad, H & Hasan, E 2022, 'The Impact of Ownership Structure and Corporate Governance on Capital Structure of Jordanian Industrial Companies' *WSEAS Transactions on Business and Economics*. (Q3 Journal: Scopus).
15. **Alharasis, AEE**, Alkhwaldi, A.F, Hussiany, Khaled 2023, 'Key audit matters and auditing quality in the era of COVID-19 pandemic: The case of Jordan', *International Journal of Law and Management* (Emerald publishing group: Q1 Scopus & Clarivate journal).

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### Accepted articles

1. Alkhwaldi, A.F, Alidarous, M, **Alharasis, AEE**, 2023, 'Antecedents and outcomes of innovative Blockchain usage in accounting and auditing profession: An extended UTAUT model', *Accounting, Auditing & Accountability Journal* (Q1 Journal/ Emerald publishing group, Scopus & Clarivate SSCI journal).
2. **Alharasis, AEE**, Alkhwaldi, A.F 2023, 'The Implementation of Advanced AIS and the Accounting Data Quality: The Case of Jordanian SMEs', submitted to the 26<sup>th</sup> international conference on human-computer interaction, Washington DC, USA, 2024 Conference organised by Springer.
3. **Alharasis, AEE**, Haddad, H 2023, 'Summary on the Development of Accounting and Auditing Practises Towards IFRS-IAS/ISA in Jordan: Historical and Theoretical Perspective', *WSEAS Transactions on Business and Economics* (Scopus: Q3)
4. Haddad, H, **Alharasis, AEE** 2023, 'HOW DO INNOVATIVE IMPROVEMENTS IN FORENSIC ACCOUNTING AND ITS RELATED TECHNOLOGIES SWEETEN FRAUD INVESTIGATION AND PREVENTION? *WSEAS Transactions on Business and Economics* (Scopus: Q3).

## Conference Participations:

**7<sup>th</sup> July, 2018**

Presented a conference paper and poster at the VU coursework conference.

**21<sup>st</sup> November, 2020**

Presented a conference paper at the Scientific Forum of the College of Business Studies for Finance and Business, Kuwait.

**3<sup>rd</sup> December 2020**

Presented a paper's abstract at the 2020 ISLIC HDR Student Conference, College of Business, Victoria University, Melbourne, Australia.

This presentation has received an award for best talk in Business stream

**16<sup>th</sup> – 17<sup>th</sup> December 2020**

Presented a full conference paper at the 6th International Conference on Accounting, Business and Economics 2020, Universiti Malaysia Terengganu, Malaysia.

Paper entitled "*Fair value accounting and audit fees: the moderating effect of the Global Financial Crisis in Jordan*"

This paper has received an award for best paper in Auditing stream

**13<sup>th</sup> – 14<sup>th</sup> October 2021**

Presented an extended abstract at the 10th International Management & Accounting Conference (IMAC10) 2021, Faculty of Economics and Management, Universiti Kebangsaan Malaysia, Malaysia.

Paper entitled "*Fair Value Accounting and Abnormal Audit Fees: Empirical Evidence from Amman Stock Exchange-Listed Companies*"

This paper has received an award for best paper in Accounting stream.

**25<sup>th</sup> – 26<sup>th</sup> November 2021**

Presented a paper in the Three Minutes Thesis (3MT) stream at the 2021 ISLIC HDR Student Conference, Victoria University, College of Business, Victoria University, Melbourne, Australia.

Paper entitled "*The Impact of Fair Value Accounting on Audit Profession in the Era of New Financial Crisis of Covid-19*"

**2-4<sup>th</sup> March 2022**

Presented a paper in the 38th B&ESI Conference that took place at the University of Bahrain, March 2-4, 2022, Bahrain.

Paper entitled "*Integrating Forensic Accounting in Education and Practices to Detect and Prevent Fraud and Misstatement: Case Study of Jordanian Public Sector*"

**3-5<sup>th</sup> July 2023**

Will present a paper "The Effect of the Covid-19 Epidemic on Audit-Quality and the Reaction of Family vs Non-Family Businesses to Covid-19: The Case of Jordan"

### **Experiences in Setting up conferences:**

- September 2020** Co-chair in the 24th Information Visualisation International multi-disciplinary Conference at VU.
- 2020 and 2021** Organiser at the 2020 VU ISLIC HDR conference, and co-chair of the business stream.
- To present** Current member at the VU ISLIC HDR conference committee.
- 4-5 July 2023** Will present a paper in the 3rd Accounting and Accountability in Emerging Economies (AAEE) Conference 2023 in association with the British Accounting & Finance Association (BAFA), and African Accounting and Finance Association (AAFA), University of Southampton, England, UK.
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## **Academic Awards**

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- 1- The VU HDR Student Conference Award 2020 for the best presentation talk for business stream, Victoria University, Melbourne, 3<sup>rd</sup> December 2020.
  - 2- The best paper for Auditing stream at the 6th International Conference on Accounting, Business and Economics 2020, Universiti Malaysia Terengganu, Malaysia, 16<sup>th</sup> - 17<sup>th</sup> December 2020 for the paper cited as follows:  
Alharasis, E.E., Prokofieva, M. and Clark, C. 'FAIR VALUE ACCOUNTING AND AUDIT FEES: THE MODERATING EFFECT OF THE GLOBAL FINANCIAL CRISIS IN JORDAN', In *Proceeding Sustainable Business Innovation: New Normal Going Forward The 6th International Conference of Accounting, Business, and Economics (ICABEC 2020)* (p. 9).
  - 3- The best paper for Accounting stream at the 10th International Management & Accounting Conference (IMAC10), Faculty of Economics and Management, Universiti Kebangsaan Malaysia, Malaysia, 13 - 14 October 2021, for the paper cited as follows:  
Alharasis, AEE, 'Fair Value Accounting and Abnormal Audit Fees: Empirical Evidence from Amman Stock Exchange-Listed Companies', In *Proceeding Revisiting Business and Accounting Perspective in New Era: the 10th*
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*International Management & Accounting Conference (IMAC10), Faculty of Economics and Management (2021) (P. 15).*

4- Full-granted scholarship from Mutah University, Karak-Jordan to complete my PhD in Australia, Melbourne.

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## Research Reviews

### I served as a reviewer to:

1. Managerial Auditing Journal (Emerald publishing group publisher), Q2, B ranked.
2. Journal of financial reporting and accounting (Emerald publishing group), Q2, B ranked.
3. Applied Economics (Taylor and Francis publisher), Q2, B ranked.
4. International Journal of Emerging Markets (Emerald publishing group), Q1, B ranked.
5. Cogent Economics and Finance (Taylor and Francis publisher), Q2, B ranked.
6. Cogent business and management (Taylor and Francis publisher), Q2, B ranked.
7. Heliyon (Q1 Journal: Elsevier).
8. Asian Journal of Accounting Research (Emerald publishing group publisher), Q2, B ranked.
9. Review of Accounting and Finance (Emerald publishing group publisher), Q1, B ranked.
10. International Journal of Law and Management (Emerald publishing group publisher), Q1, B ranked.
11. Journal of Family Business Management (Emerald publishing group publisher), Q1, B ranked.
12. International Journal of Finance and Economics (John Wiley and Sons Ltd), Q2.
13. Sustainability journal (Q1).
14. Journal of Economic Criminology (Q1 Journal: Elsevier).

For more details, please check my ORCID: <https://orcid.org/0000-0002-0880-7891>

## Supervision

Supervised **THREE** master's student 2022-2023. Graduated successfully.

## Professional Courses

Place, Authority	Field	Course Description	Year
Jordan/Tafila, Ministry of education	Teaching and Education	New teachers Course	2013

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Mutah University, Jordan	Teaching and Education	E-Learning Courses	2021-2022
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## Skills

1. I have the International Computer Driving License (ICDL) certificate in Microsoft office (word, PowerPoint, Excel, outlook, Access).
2. Excellent in the quantitative research data analysis using statistical software packages, such as Stata, SPSS, E-views, SAS, NVivo and EndNote.

## Employment record

1. I was working as a teacher in Ministry of Education in Jordan for more than three years.

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Institution Name	Dates of employment	Exact title of my position
<b>Ean Al-Baitha for girls/ Jordan-Tafila</b>	<b>22 July 2013- 31 December 2016</b>	<b>Teacher</b>

2. I worked as a lecturer at Accounting Department – Faculty of Business/ Tafila Technical University, Jordan-Tafila for the undergraduate level at the first semester- 2015/2016.

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Institution Name	Dates of employment	Exact title of my position
<b>Tafila Technical University/ Jordan-Tafila</b>	<b>August 2015 – January 2016</b>	<b>Accounting lecturer</b>

3. In the present time, I am employed as one of Mutah University's full-time Assistant Professor at the Accounting Department – College of Business/ Mutah University, Karak-Jordan (experience 3-years).

**Teaching experience at Mutah University:** I make a full contribution in terms of teaching and management. I approach my teaching with enthusiasm, and I aim to enhance the learning experience of my students whenever possible. My teaching experience includes Financial Reporting Analysis; Financial Accounting, Accounting Principle I, Accounting Principle II, Auditing, Banking Accounting, Statistics, SPSS, Stata, Excel Accounting, Teaching some Accounting Software - ITAC, Research Methods. Furthermore, I have carried out several key administrative roles including Accounting department: social committee, University Competence Committee, Scientific Research Committee, Entrepreneurship Committee, Developing doctoral program in Accounting.