Curriculum Vitae

Mohamed Mandour, PhD, MSc, B.Comm. in Accounting

Sex Male | Date of birth 28/11/1974 | Nationality Egyptian

(+2) 1227387587

M.Mandour@bau.edu.lb

Mohamed.Mandour@Alexu.edu.eg

Mandour74@ yahoo.com

Business Address

Faculty of Business, Alexandria University, El- Shatby, Alexandria, Egypt.

Educational Background

PhD Alexandria University, Egypt and McMaster University, Canada (Co-Supervision) (December 2011).
Thesis: The Effect of Implementing Enterprise Resource Planning Systems (ERPs) on Management Accounting Practices in Business Enterprises in Egypt.

MSc. Alexandria University, Accounting Department (Managerial Accounting) (September 2004)
Thesis: A Development of an Accounting Framework for Evaluating Investments in a New Technology Industry.

B.Comm. Alexandria University, Accounting Department (May 1996) Very Good with the Honors Class.

Employment History

Academic Experience:

- September 2024 to present, work leave at Faculty of Business Administration, Beirut Arab University, Beirut, Lebanon as head of accounting department.
- Assistant to Vice-Dean for Graduate Studies and Research, Faculty of Business,
- Alexandria University (August 2021 – August 2024).
- July 2017 to present, Associate Professor in Accounting, Faculty of Business, Alexandria University, Alexandria, Egypt.
- September 2014 to August 2021, work leave at Faculty of Business Administration, Beirut Arab University, Beirut, Lebanon as Assistant and Associate Professor in Accounting.
- December 2011 to July 2017, Assistant Professor in Accounting, Faculty of Business,

Alexandria University, Alexandria, Egypt.
- September 2004 to December 2011, Teaching Assistant, Accounting Department, Faculty of Business, Alexandria University, Alexandria, Egypt.
- February 1997 to September 2004, Tutor, Accounting Department, Faculty of Business, Alexandria University, Alexandria, Egypt.

Visiting & Adjunct Academic Positions:
- February 2022 to April 2022, Visiting Professor, Faculty of Business Administration, Beirut Arab University, Beirut, Lebanon.
- February 2012 to present, Visiting Professor, Faculty of Business Administration, Arab Academy for Science, Technology and Maritime Transport (AASTMT), Alexandria, Egypt.
- February 2012 to present, Visiting Professor, Faculty of Financial and Administrative Sciences, Pharos University in Alexandria (PUA), Alexandria, Egypt.
- February 2012 to August 2014, Visiting Professor, The Egyptian Institute of Alexandria Academy of Management and Accounting, Alexandria, Egypt.

My Status at Beirut Arab University
- Head of Accounting Department (September 2024- present)
- Member of the Faculty Scientific Research Committee (September 2025- Present).
- Member of the University International Relations Committee (September 2025- Present).
- Associate Professor in Accounting, Faculty of Business Administration (2020-2021).
- Assistant Professor in Accounting, Faculty of Business Administration (2014-2020).
- Director, MBA Program, Faculty of Business Administration (2018-2021).
- Member of the University Finance Committee (2019-2021).
- Member of the Scientific Research Committee (2016-2021).
- Member of the Budget Development Committee (2017-2021).
- Member of the MBA Program Development Committee (2017-2021).
- Member of the Quality Assurance Committee, Faculty of Business Administration (2016-2017).

Areas of Interest

Research: Information technology and its impact on management accounting practices, cost behavior, management control systems, voluntary disclosure, earnings management.
Teaching: Management accounting, cost accounting, accounting information systems, financial accounting.
Consulting: Budgets development, design cost systems, design management control systems.
Awards: Co-Supervision Scholarship from Egyptian Government (2009-2011).

Courses Taught

Graduate:
MBA Courses
- Principles of Accounting
- Managerial Accounting
- Financial Accounting
- Accounting and Financial Reporting

DBA Course(s)
- Accounting information for Business Decisions

- Organizational Budget and Finance

MSc. Courses
- Advanced Cost Accounting
- Advanced Managerial Accounting
- Accounting Information Systems

PhD. Courses
- Cost Accounting Seminar
- Managerial Accounting Seminar

Undergraduate:

Teaching the Following Courses (In English and in Arabic):
- Accounting Principles.
- Intermediate Accounting.
- Principles of Cost Accounting.
- Advanced Cost Accounting.
- Principles of Managerial Accounting.
- Advanced Managerial Accounting.
- Hospitality Managerial Accounting.
- Accounting Information Systems.
- Zakat Accounting.
- Governmental Accounting
- Accounting for Commercial Banks
- Operation Research in Accounting.
- Tax Accounting.
- Financial Planning and Analysis.

Supervisorship

Doctoral:
- Co-Supervisor for Mrs. Rasha Nouraldeen, Auditing Area, Faculty of Business Administration, Beirut Arab University (Graduated 2021).
    - Thesis: *The Effect of Internal Audit Quality and Coordination between Internal and External Auditors on Audit Report Lag*.

Masters:
- Co-Supervisor for Mr. Ahmed Fares, Information Systems Area, Faculty of Commerce, Alexandria University, Egypt (Graduated 2013).
    - Thesis: *Evaluation of the Financial and Non-Financial Impacts of Enterprise Resource Planning Systems (ERPs) in the Egyptian Healthcare Units: A Case Study.*
- Co-Supervisor for Mr. Mahmoud Abdellatif, Managerial Accounting Area, Faculty of Commerce, Alexandria University, Egypt (Graduated 2013).
    - Thesis: *The Role of Enterprise Resource Planning Systems (ERPs) in Support Strategic Cost Management Using Target Cost Approach.*
- Co-Supervisor for Mr. Bilal Adel Moustapha Abdallah, Financial Accounting Area, Faculty of Business Administration, Beirut Arab University (Graduated 2017).
    - Thesis: *Determinants of Sustainability Disclosure in Lebanese Commercial Banks.*
- Co-Supervisor for Ms. Amal Ghassan Haidar, Managerial Accounting Area, Faculty of Business Administration, Beirut Arab University (Graduated 2018).
    - Thesis: *Factors Affecting the Implementation of Advanced Management Accounting Practices in Lebanon*.

- Co-Supervisor for Ms. Fatima Younis Issa, Financial Accounting Area, Faculty of Business Administration, Beirut Arab University (Graduated 2019).
    - Thesis: *Sustainability disclosure and Financial Performance: Bilateral Relationship – Evidence from Banking Sector of Lebanon.*
- Co-Supervisor for Ms. Christina Ahmad Al Hajjar, Financial Accounting Area, Faculty of Business Administration, Beirut Arab University (Graduated 2019).
    - Thesis: *The Impact of Corporate Governance on Earnings Management in Islamic and Non-Islamic Banks "Evidence from MENA Region Banking Industry.*
- Co-Supervisor for Mrs. Taghrid Mohamad El Ali, Financial Accounting Area, Faculty of Business Administration, Beirut Arab University (Graduated 2019).
    - Thesis: *Examining the Relationship between Financial Reporting Quality and Audit Quality: An Empirical Study*.
- Co-Supervisor for Ms. Nour Alzahraa Mohamad Zahr, Auditing Area, Faculty of Business Administration, Beirut Arab University (Graduated 2021).
    - Thesis: *The Mediating Effect of Internal Environment Threats on the Relationship between Non-Audit Services and Auditor Independence in Lebanon.*
- Co-Supervisor for Ms. Rawan Fadi Al Siblini, Cost Accounting Area, Faculty of Business Administration, Beirut Arab University (Graduated 2022).
    - Thesis: *Examining the Relationship between Corporate Governance Mechanisms and Asymmetric Cost Behavior: Evidence from the Lebanese Banking Sector*.
- Co-Supervisor for Mrs. Rayanne Walid Farhat, Financial Accounting Area, Faculty of Business Administration, Beirut Arab University (Graduated 2023).
    - Thesis*: Investigating the Effect of IFRS 9 Adoption and Capital Management on loan Loss Provisions: Evidence from the Banking Sector*.
- Co-Supervisor for Mr. Eslam Abdelrahman, Financial Accounting Area, Faculty of Business, Alexandria University (Graduated 2024).
    - Thesis: *The Impact of Amendments to Egyptian Accounting Standards Issued by the Central Auditing Organization on the Quality of Financial Reporting: An Applied Study on Public Business Sector Companies.*
- Co-Supervisor for Mrs. Hala Hammoud, Financial Accounting Area, Faculty of Business Administration, Beirut Arab University (Graduated 2025).
    - Thesis: *CEO Power and Earnings Quality- The Mediating Role of Audit Committee Effectiveness: Evidence from MENA Region.*
- Co-Supervisor for Mrs. Nariman Dahab, Managerial Accounting Area, Faculty of Business, Alexandria University (Graduated 2026).
    - Thesis: *The Impact of Green Supply Chain Practices on Corporate Performance: The Moderating Role of Formal Environmental Management Control Systems.*
- Co-Supervisor for Mr. Mohammed Sayegh, Financial Accounting Area, Faculty of Business Administration, Beirut Arab University (In Process).
    - Thesis: *The Effect of International Public Sector Accounting Standards Adoption on Corruption in the MENA Region: The Mediating Role of Governance Quality.*

Defense Committees:

- Master Committee member for Mr. Amer Anton Sednawi, Auditing Area, Faculty of Business Administration, Beirut Arab University (Graduated 2019).
    - Thesis: *Exploring the Impact of ISA 570 (Revised) on Auditors' Going Concern Judgment-Evidence from Lebanon.*
- Master Committee member for Ms. Jihan Abed El Ghani Shoucair, Auditing Area, Faculty of Business Administration, Beirut Arab University (Graduated 2020).
    - Thesis: *The Effect of International Standards on Auditing (ISA) amendments on the External Audit Expectation Gap in Lebanon.*

- PhD Committee member for Mr. Bilal Abd, Auditing Area, Faculty of Business Administration, Beirut Arab University (Graduated 2025).
  - Thesis: *Exploring Factors Affecting Auditor's Judgment and Decision-Making: The Moderating Role of Technology-Based Audit Tools: An Experimental Study on Lebanese Audit Firms.*
- PhD Committee member for Mr. Moustafa AlNajjar, Tax Accounting and Artificial Intelligence in Accounting Area, Faculty of Business Administration, Beirut Arab University (Graduated 2025).
  - Thesis: *The Role of Artificial Intelligence in Improving VAT Reporting Quality: An Experimental Study in Lebanon.*
- PhD Committee member for Mr. Amir Hamadeh, Auditing Area, Faculty of Business Administration, Beirut Arab University (Graduated 2025).
  - *Thesis: Investigating Auditors' Intentions to Use Blockchain Technology: Evidence from Audit Firm in Lebanon.*
- PhD Committee member for Ms. Rasha Bou Hamdan, Financial Accounting Area, Faculty of Business Administration, Beirut Arab University (Graduated 2025).
  - *Thesis: Transparency of Financial Reporting in MENA Banking Sector: An Empirical Investigation of Corporate Anti-Corruption Disclosure Quality.*
- Master Committee member for Mr. Mohamed Hussein Ali Marei, Auditing Area, Faculty of Business Administration, Beirut Arab University (Graduated 2026).
  - Thesis: *Factors Determining Auditor's Behavioral Intention to Use Computer-Assisted Auditing Techniques: An Empirical Study in Lebanon*.

Lifetime Publications

Peer-Reviewed Journal Articles:

- Hamdoun, M., Mahboub, R., and Mandour, M.2026. The role of governance in mediating audit quality and internal control: Insights from Lebanon. International Journal of Accounting, Auditing and Performance Evaluation. https://doi.org/10.1504/IJAAPE.2026.10080321.

- Hamdoun, M., Mandour, M., and Mahboub, R.2026.Mediating Role of Governance on Audit Culture and Audit Quality Evidence from Lebanon. International Journal of Computer Information Systems and Industrial Management Applications, 18(13s), 576-588.

- Mandour, M.2026.The Impact of Value-Based Management and Management Control Systems on Innovation Strategies: The Moderating Role of Environmental Dynamism- A filed study. Journal of Accounting Research, Tanta University,13(3),198-272.

- Dahab, N., Mandour, M., and El-Bakary, R.2026.The Impact of Green Supply Chain Practices on Corporate Performance: The Moderating Role of Formal Environmental Management Control Systems. Alexandria Journal of Accounting Research, 10(2),165-236.

- Mandour, M. & Ibrahim, M. 2025.The Interactive Effect of Corporate Political Connections and Family Control on Audit Report Lag: An Empirical Study on Lebanese Commercial Banks. Journal of Accounting Research, Tanta University,12(1),578-21.

- Mandour, M.2025. The Mediating Role of Agile Manufacturing in the Relationship between Digital Transformation and Operational Performance Improvement: A Field Study. The Scientific Journal of Accounting Studies, Suez Canal University,7(1),525-608.

- Ibrahim, M. & Mandour, M. 2025.The Value Relevance of Intangibles Assets Information - Evidence from Listed Companies on Egyptian Stock Exchange. The Scientific Journal of Financial and Commercial Studies and Research, Damietta University, 6(1),1067-1103.

- Mandour, M.2024. The Control Roles of Balanced Scorecard System in Big Data Analytics Environment: Opportunities and Challenges - An Exploratory Comparative Study. Journal of Accounting Research, Tanta University, 11(4),821-887.

- Mandour, M.2024. The Mediating Role of Green Innovation in the Relationship between Environmental Management Accounting and Environmental Performance and Competitive Advantages of Manufacturing Firms: A Field Study. Journal of Accounting Research, Tanta University,11(2),74-157.

- Mandour, M.2023. The Moderating Effect of Firm Life Cycle Stages on the Association between the Competitive Strategies with Sustainable Financial Performance: An Empirical Study on Manufacturing Companies Listed on the Egyptian Stock Exchange. Journal of Accounting Research, Tanta University, 10(4), 235-316.

- Mandour, M.2022. Studying and Testing the Characteristics of Sophisticated Costing Systems Information and their Effect on Information Overload: Evidence from Egypt. Alexandria Journal of Accounting Research, 6(2),1-76.

- Mandour, M.2021.Financial Risk and Cost Stickiness: Evidence from Egypt. International Journal of Accounting and Financial Reporting, 11(2),46-65.

- Nouraldeen,R., Mandour,M. and Hegazy, W.2021. Audit Report Lag: Do Company Characteristics and Corporate Governance Factors Matter? Empirical Evidence from Lebanon. BAU Journal - Society, Culture and Human Behavior, 2(2), Article 13.

- Al Hajjar,C., Mokhtar, E. and Mandour, M. 2021.The Impact of Corporate Governance on Earnings Management in Islamic and Conventional Banks. BAU Journal - Society, Culture and Human Behavior,2(2), Article 12.

- Nouraldeen,R., Mandour,M. and Hegazy, W.2020. The Impact of Interactive Internal Audit Function Quality Determinants and Coordination on Audit Report Lag. BAU Journal-Creative Sustainable Development, 2(1), Article 4.

- Mokhtar, E., Elharidy, A. and Mandour, M. 2018. Compliance with IFRS: The Case of Risk Disclosure Practices in Egypt. Arab Economic and Business Journal, 13,1-14.

.

- Mandour, M., Elharidy, A. and Mokhtar,E. 2018. Examining the Effect of Joint and Dual Audits on Earnings Management Practices. International Journal of Accounting and Financial Reporting, 8(1), 84-114.

- Mandour, M. 2017. The Role of Institutional Pressures on the Adoption of Sustainability Management Control Systems from an Accounting Perspective and their Effect on Sustainable Performance: A Field Study of Egyptian Firms. Journal of the Faculty of Commerce for Scientific Research - Alexandria University, 2(1),95-148.

- Mandour, M. 2017. The Effect of Financial Risk and Prior Sales Changes on Asymmetric Cost Behavior of Cost of Goods Sold: An Empirical Study. Journal of Accounting Thought, Accounting and Auditing Department, Faculty of Commerce, Ain Shams University,1,567-622.

- Mandour, M. 2016. The Effect of Voluntary Joint Audit on Earnings Management Practices-Empirical Evidence from Companies Listed on Egyptian Stock Exchange.

Journal of Accounting Thought, Accounting and Auditing Department, Faculty of Commerce, Ain Shams University.2,1119-1172.

- Mandour, M. 2015. Studying and Testing the Causal Relationship between Quality of Voluntary Corporate Social Responsibility Disclosure and Financial Performance of Lebanese Commercial Banks. Journal of Accounting and Auditing - Accounting and Auditing Department - Faculty of Commerce - Beni Suef University.3(2),113-158.

- Mandour, M. 2014. Motives and Effects of the Outsourcing ATM Operation on Egyptian Commercial Banks Performance: A Field Study of the Balanced Scorecard. Journal of Accounting Research, Tanta University, 2. 240-279.

Peer Reviewed Conference Proceedings Article:

- Fars, A. and Mandour, M. 2014. Enterprise Resource Planning (ERP) Implementation in an Egyptian Healthcare Entity: motives and expected impacts. International Conference on e-Commerce, e-Administration, e-Society, e-Education and e-Technology Fall Sessions. November 12-14, 2014, Tokyo, Japan.

Book Chapters:

- Accounting Principles: Co-Author.
- Intermediate Accounting: Co-Author.
- Accounting Information Systems: Co-Author.
- Operation Research in Accounting: co-Author.

Experiences in training

- Designing and implementing many accounting-training programs in the implementation of the new cost and managerial accounting practices.

Workshops attended:

August 2025	*OER and Creative Commons: Unlocking the Power of Open Resources***,** by Beirut Arab University.
July 2024	*Leadership and Strategic Thinking,* by Faculty and Leadership Development Center, Alexandria University.
July 2024	*Developing Executive Leadership Skills*, by Faculty and Leadership Development Center, Alexandria University.
June 2024	*Research Ethics and Academic Plagiarism,* by Faculty and Leadership Development Center, Alexandria University.
May 2024	*Flipped Classroom,* by Faculty and Leadership Development Center, Alexandria University.
July 2019	*University Laws and Regulations*, by Faculty and Leadership Development Center, Alexandria University.
July 2019	*Electronic Tests*, by Faculty and Leadership Development Center, Alexandria University.
December 2016	*Organizing Scientific Conferences*, by Faculty and Leadership Development Center, Alexandria University.
December 2016	*Research Team Management,* by Faculty and Leadership

Development Center, Alexandria University.

October 2014 *Quality Standards in Teaching Process*, by Beirut Arab University.

July 2014 *Communication skills in different learning styles*, by Faculty and Leadership Development Center, Alexandria University.

July 2014 *Financial and Legal Aspects of the University*, by Faculty and Leadership Development Center, Alexandria University.

June 2014 *Scientific Research Reference Management Systems*, by Faculty and Leadership Development Center, Alexandria University.

September 2011 *Preparing Research Project*, by Faculty and Leadership Development Center, Alexandria University.

July 2008 *Development of Thinking Skills*, by Faculty and Leadership Development Center, Alexandria University.

March 2008 *Effective Presentation Skills*, by Faculty and Leadership Development Center, Alexandria University.

January 2008 *Quality Standards in Teaching*, by Faculty and Leadership Development Center, Alexandria University.

August 2007 *Human Rights Basic Training Course*, by The American University in Cairo.

August 2006 *Code of Ethics*, by Faculty and Leadership Development Center, Alexandria University.

August 2006 *New Trends in Teaching*, by Faculty and Leadership Development Center, Alexandria University.

October 2003 *Preparation of University Teacher*, Faculty of Education, Alexandria University.