



Professor: Farid Moharam Farid Ibrahim, PhD. CPA, CMA

Date of Birth: November 11, 1972

Home Address: Villa 48 Jasmine (3)- 1st Settlement -New Cairo, Egypt.

Work Address: Faculty of Business - Ain Shams University El-Khalyfa El-Ma'moun
Street Abbasya, Cairo , Egypt

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CURRENT OCCUPTION:

- Former Professor of Financial Accounting and Finance - Faculty of Business - Ain Shams University - Egypt
- Member of the Board of Directors of the Generaly Authority of Health Care - Egypt.
- Financial and Economic Consultant at The World Bank.
- Financial and Economic Consultant at The WHO.
- External Auditor of Health Care Fund Ain Shams University - Egypt
- Member of the Board of Directors of the Permanent Committee for Health Services Pricing - Egypt
- CEO of the Credit-Hour Programs - Faculty of Business - Ain Shams University - Egypt.
- Chairman of the Health Services Pricing Committee at the Generaly Authority of Health Care - Egypt.
- Chairman of the Financial Asset Management Committee at the Generaly Authority of Health Care - Egypt.
- Financial and economic consultant for many economic organizations and industrial companies such as, Health Care Authority, Mineral Resources Authority, Pharma Overseas
- Chairman of the Audit Committee's many economic bodies and industrial companies.
- Member of the Egyptian Association of Accountants and Auditors

EDUCATION:

- PhD, in Financial Accounting and Finance, from Ain Shames University, Faculty of Business , Accounting Department, by Title of Thesis: A Proposed Accounting Model for Measuring Effect of Implementing Corporate Governance on the Performance and the Market Value of Corporation Listed In Egyptian Exchange Stock Market,“ An Applied Study”2009.
- CPA, 2007
- CMA, 2014
- Financial and Developers Oracle. From Oracle Egypt, 2006.

- Master's degree, in Managerial Accounting and Operation Research, from Ain Shames University, Faculty of Business , Accounting Department, by Title of Thesis: "Preparing the Budget in Aspiration Model to Achieve the Economic unit Objectives," An Empirical Study", 2002.
- International Computer Driving license (ICDL), 2006, From ICDL Foundation – UONES CO.
- SPSS Diploma in Data Analysis, Statistical Institute, Cairo University, 2004.
- Internet Auditor for ISSO 9001: 2000 from International Registration for certificate Auditors
- Information Technology Diploma, in Systems and Data Analysis, from OUDA Org., United Nations, and Cairo, Egypt. 1999.
- Bsc. in Accounting, from Ain Shames University, Faculty of Business , Accounting Department, Graduated with: V. Good with honor, 1995.

WORK EXPERIENCES:

- **From September 30, 2019 to Present: Professor at Accounting and Finance, Faculty of Business - Ain Shams University, Egypt. Is responsible for the following tasks and Duties:**
 1. Participation in the general policy of education and scientific research in the department.
 2. Participate in the development of the departmental work system and coordination between different disciplines in the department
 3. Participate in determining the courses to be taught by the Department and determining their scientific content
 4. Participate in the identification of books and references in the section materials and facilitate access to students and strengthen the library
 5. Participate in the development and coordination of the research plan and the distribution of supervision.
 6. Participate in the proposal to distribute lessons, lectures and practical exercises
 7. Participate in the proposal to distribute the work of the exam and the composition of its committees in respect of the section.
 8. Supervising and forming committees to judge them and awarding master's and doctorate degrees.
 9. Discussion of the annual report of the President of the Council of the Section and the reports of its deputies,
 10. Discuss the results of the exams in the department's articles and recommendations of the scientific conferences
 11. Evaluation of the systems of study and examination and scientific research in the section and review and renewal in the light of all this and in the framework of scientific and educational progress and the demands of society and its needs
 12. Follow-up implementation of the general policy of education and research in the section.
 13. Conducting lessons, lectures and practical exercises.
 14. Participate in the work of exams, results and control exams.

- **From March 1, 2016 to Present: CEO of the Credit-Hour Programs - Faculty of Business - Ain Shams University - Egypt. Is responsible for the following tasks and Duties:**

1. Follow up the implementation of all academic and administrative functions of the programs.
2. Provide the necessary proposals for the development of the educational process in the program according to the changes in the labor market or the new curriculum and presented to the Dean of the Faculty in preparation for submission to the Faculty Council.
3. Determine the financial needs of the program and present them to the Dean of the Faculty.
4. Determine the administrative and technical requirements and the necessary requirements for the proper conduct of the study and conduct examinations and controls and announcement of results.
5. Coordinating with the various specialized bodies on training and labor market needs and providing job opportunities for graduates of the program and presenting them to the Dean of the Faculty.
6. Preparing and preparing places to receive applications for registration and counseling for new students and providing academic advice.
7. Preparation of study schedules.
8. Supervising the employees in the special program management unit, following up the various student activities and solving the problems of the students in cooperation with the Faculty administration.
9. Follow up the daily administrative activities, receive the reports of academic advisors and prepare a monthly submission to the Dean of the Faculty.
10. Prepare the examination schedules and submit them to the Faculty Administration for accreditation and participation in the follow-up examinations and control.
11. Determine the needs of the programs and the different means of study and presentation to the Dean of the Faculty to take the necessary action to provide them.
12. Follow-up the conditions of acceptance and registration of students during the semester and the extent of meeting the requirements and solving the problems of registration.
13. Follow up the regularity of students during the semester and release absentee alerts and contact students in this regard.
14. Follow up the quarterly and cumulative average for each student and apply the study plan in this regard.
15. Prepare a map of the examinations and prepare the work of the control and present it to the program coordinator.
16. Supervising the preservation of students' paper and electronic records and documents during their studies.
17. Prepare and follow up the website of the program and update it with information.
18. Preparation of the results of the examinations electronically and legally and the first accreditation for each semester in preparation for presentation to the program coordinator.

19. Any other tasks assigned to him by the Faculty Council or the Dean of the Faculty. also establishes a new program management unit in the credit hours system as a special unit to provide all the services and logistics related to the new programs, in particular:
 - A. Follow-up conditions for admission and registration of students during the semester and follow-up procedures for registration and conversion.
 - B. Follow up the regularity of the students during the semester and release absentee alerts.
 - C. Follow-up the cumulative and cumulative rate for each student and apply the study plan in this regard.
 - D. Preparation of the examinations and the work of the controls and presentation to the academic coordinator of the program.
 - E. Supervising the preservation of files, records and paper and electronic documents for students during their studies.
 - F. Preparation of electronic and paper results and the first accreditation for each semester in preparation for presentation to the academic coordinator of the program.
 - G. All other logistic work necessary to ensure the proper conduct of the study and the exam and the quality assurance and accreditation.

- **From October 11, 2018 to Present: Member of the Board of Directors of the General Authority for Health Care, Egypt. Is responsible for the following tasks and Duties:**

1. Develop the general strategy of the Care Authority and develop its operational policies and monitor their implementation, to establish regulations and decisions concerning financial, administrative, technical, personnel and other matters, without complying with the applicable governmental regulations and regulations. Adoption of the draft budget of the Care Authority and its final account.
2. Accept donations, grants and propose loans to finance all programs and projects required for their work in accordance with established procedures.
3. Adopting the organizational structure of the care body and its branches, hospitals and health care units and Studying and proposing fees for medical services proposed by the branches, hospitals and units within the framework of contracts and general rules established by the Care Authority.
4. Establish a system of salaries for doctors contracted with the Care Authority. and to give an opinion on all types of contracts concluded with the Care Authority or with any other parties prior to its entry into force.
5. Examination and approval of financial accounts, internal regulations and medical treatment systems in the dependent areas. and Approval of periodic reports on the functioning of the care authority and its territories.
6. Coordinate with the pricing committee of the Authority in relation to determining the services provided by the Care Authority. and Develop rules to use local and foreign expertise to assist the care body to perform its work.
7. To give an opinion on the draft laws and decisions related to the work of the care organization and related activities. and Propose loans to finance programs and projects that meet the objectives of the care organization. and

Consider what the Minister of Health sees as issues within the care body's jurisdiction.

- **From May 1, 2009 to Present: as Financial and Economic Consultant at The World Bank in Egypt, many economic organizations and industrial companies: Is responsible for the following tasks and Duties:**

1. To support investment rational through the formation and implementation of Long-term Plans through business expansion and to deliver the corporate direction business objectives and strategy.
2. Standardize cost calculation methodology and create policy, procedures and update the related finance manual.
3. Prepare Actual and present Profitability analysis vs. planned and explain major drivers in the commentary
4. Work with finance director in generating, what-if" scenarios for new the projects with the management until agreed about the best scenario track project spending and raise and gabs in case of any variance versus approved study.
5. Create Capex templates as well as a strong financial valuation module with the related Capital Authorization forms
6. Monitor and review all activities of costing team, ensure integration for costing team on a function base to serve the group needs, Unify all costing procedures policies, system and reports
7. Establish a strategic of pricing and study the new project ,branches cost and profitability
8. Implement price models and suggest/recommend reasonable prices that generate the targeted profit. and Analysis of variance and communication of issues and opportunities to operations management by variance report for each operation unit and verification of the variance is it is a waste or the need to be updated for more accuracy of pricing the contracts and walk-in in order to maximize the GP perform the monthly closing activities including preparation of the cost to operate statement along with supporting analysis
9. Support and share with the finance director to automate and improve current monthly financial reports and design new planning & costing reports that support overall system requirements to be included in the combined management report (monthly ,quarterly, yearly).
10. Support the finance director to develop and implement Analysis, and Reporting using SAP modules also to finalize the related costing modules.
11. Ensure major financial transactions are complying with standard procedures and satisfy business requirements in coordination with all Finance Team and make reallocation if needed.
12. Secure all documents relevant to the financial and costing department
13. Monitor and develop costing/ analysts /planning team, delegate and maintain cohesion between team members.
14. Provide regular feedback to finance director and ensure development plans are followed.
15. Coach the team on day-to-day business and arrange staff training in-house and outside according to business needs

- **From January 1 2013 to Present: Professor of Accounting and Finance as part time at Arab Academy for Science, Technology & Maritime Transport, Egypt . Is responsible for the following tasks and Duties:**

1. Participation in the general policy of education and scientific research in the department.
2. Participate in the development of the departmental work system and coordination between different disciplines in the department
3. Participate in determining the courses to be taught by the Department and determining their scientific content
4. Participate in the identification of books and references in the section materials and facilitate access to students and strengthen the library
5. Participate in the development and coordination of the research plan and the distribution of supervision.
6. Participate in the proposal to distribute lessons, lectures and practical exercises
7. Participate in the proposal to distribute the work of the exam and the composition of its committees in respect of the section.
8. Supervising and forming committees to judge them and awarding master's and doctorate degrees.
9. Discussion of the annual report of the President of the Council of the Section and the reports of its deputies,
10. Evaluation of the systems of study and examination and scientific research in the section and review and renewal in the light of all this and in the framework of scientific and educational progress and the demands of society and its needs.
11. Follow-up implementation of the general policy of education and research in the section.
12. Conducting lessons, lectures and practical exercises. and Participate in the work of exams and results.

- **From September 1, 2010 to June 29, 2016: as Part Time Associate Professor of Accounting at Edinburgh Business School, Heriot-Watt University, Edinburgh, United Kingdom EBS. Is responsible for the Teaching Accounting Course for the Master of Business Administration (MBA)**

- **From September 1, 2014 to Present: as Part Time Associate Professor at Accounting Department, Faculty of Business administration - Misr International University (MIU) Egypt. Is responsible for the following tasks and Duties:**

1. Participate in the proposal to distribute lessons, lectures and practical exercises
2. Participate in the proposal to distribute the work of the exam and the composition of its committees in respect of the section.
3. Supervising and forming committees to judge them and awarding master's and doctorate degrees.

4. Evaluation of the systems of study and examination and scientific research in the section and review and renewal in the light of all this and in the framework of scientific and educational progress and the demands of society and its needs
 5. Follow-up implementation of the general policy of education and research in the section.
 6. Conducting lessons, lectures and practical exercises.
- **From September 1, 2015 to May 30, 2018: as Part Time Associate Professor at Accounting and Auditing Department, Faculty of Business administration and Trade - Future University in Egypt (FUE). Is responsible for the following tasks and Duties:**
1. Participate in the proposal to distribute lessons, lectures and practical exercises
 2. Participate in the proposal to distribute the work of the exam and the composition of its committees in respect of the section.
 3. Supervising and forming committees to judge them and awarding master's and doctorate degrees.
 4. Evaluation of the systems of study and examination and scientific research in the section and review and renewal in the light of all this and in the framework of scientific and educational progress and the demands of society and its needs
 5. Follow-up implementation of the general policy of education and research in the section.
 6. Conducting lessons, lectures and practical exercises.
- **From September 1, 2014 to December 31, 2018: as Financial and Economic Consultant at Holding Company for Water and wastewater (HCWW). Is responsible for the following tasks and Duties: Conducting Financial and economic workshops and training programs to employees in various sectors the company. About 60 training programs and workshops.**

PUBLICATIONS

1. Farid M. Ibrahim, "the impact of the application of corporate governance on the performance of listed companies in Egypt exchange securities market" Journal of Accounting Thought, Accounting and Auditing Department, Faculty of Business , Ain Shams University, (1st edition, 2010).
2. Farid M. Ibrahim, "an analytical study to measure the factors affecting the level of Voluntary Disclosure Application to the companies registered in the in-Egypt exchange securities market", Journal of Financial Studies and commercial - Faculty of Business - Beni Suef, (first edition, 2011).
3. Farid M. Ibrahim, and Shaima M. Alswaby, "a proposed model for measuring the impact of the application of supply chain management on the financial performance of the listed companies in in Egypt exchange securities market, Journal of Financial Studies and commercial - Faculty of Business - Beni Suef, (first edition, 2012).

4. Farid M. Ibrahim, "the role of the quality of the profits declared in the prediction of financial failure for companies of listed companies in Egypt exchange securities market - An Empirical Study", The journal of Economics and Business , Faculty of Business , Ain Shams University, 1(1), 2013.
5. Farid M. Ibrahim, " a proposal frame work to activate the evidence environment of e-Business operations for client companies over the internet, working paper submitted to the Conference of the Department of Accounting and Auditing - Faculty of Business - Ain Shams University, entitled" Recent trends of accounting and auditing in an environment of information technology theory and practice, 2013.
6. Farid M. Ibrahim, the role of the audit committee in the reduction of earnings management processes - An Empirical Study of listed companies in Egypt exchange securities market - Journal of Accounting Thought, Accounting and Auditing Department, Faculty of Business , Ain Shams University, 1st edition, 2014.
7. Farid M. Ibrahim, The Role of the Audit Committee in minimize earnings Management Practices: An Empirical Study on Egyptian Stock Companies Registered in the Stock Exchange, The Scientific Journal of Economics and Business , Ain Shams University, Second Issue, 2014.
8. Farid M. Ibrahim, The relationship between the quality of performance and the establishment of the company to the risks of financial failure: An Empirical Study on Egyptian Stock Companies Registered in the Stock Exchange, Accounting and Auditing Department, 2015, Faculty of Business , Ain Shams University, entitled "Modern Trends of Accounting and Auditing, Accounting and Auditing Department, Ain Shams University, Special Issue, 2015.
9. Farid M. Ibrahim, The Relationship between the level of conditional accounting conservatism and the risk of stock price crash - An Empirical Study on Egyptian Stock Companies Registered in the Stock Exchange - Journal of Accounting Research, Department of Accounting and Auditing, Faculty of Business , Tanta University, 2016.
10. Farid M. Ibrahim, The effect of board of directors' characteristics on the relationship between real earnings management and future stock returns volatility- an applied study on listed firms in the Egyptian stock exchange, Journal of commercial studies and researches, faculty of Business , Benha university, 4(1) , 2017.
11. Farid M. Ibrahim, The relationship between the quality of Integrated Reporting and firm market value - an applied study on listed firms in the Egyptian stock exchange, Journal of Accounting Thought, Accounting and Auditing Department, Faculty of Business , Ain Shams University, 1st edition, 2018.
12. Farid M. Ibrahim, and Dina Hatem, The impact of conditional accounting conservatism on the risk level of investment decision - an applied study on Egyptian stock exchange, Journal of Accounting Thought, Accounting and Auditing Department, Faculty of Business , Ain Shams University, 1st edition, 2018.
13. Farid M. Ibrahim and RihamMahmoud, Financial Reporting Qualit, Cost of Debt, and Risk Premium: Evidence from Firms Listed on the EGX, Journal of Accounting Thought, Accounting and Auditing Department, Faculty of Business , Ain Shams University, Issue 2, 2018.

14. Farid M. Ibrahim and Usama M. Samy, Decisions and Stock Liquidity- Evidence from Stock Market in Egypt, Journal of Accounting Thought, Accounting and Auditing Department, Faculty of Business , Ain Shams University, Issue 2, 2018.
15. Farid M. Ibrahim, Idiosyncratic risk, cash holding level, and stock returns - Evidence from Stock Market in Egypt, Journal of accounting thought, faculty of Business , Ain Shams University, forth volume, 2018.
16. Farid M. Ibrahim, Life cycle effect on the relationship between financial reporting quality and firm's cost of equity. Journal of accounting thought, faculty of Business , Ain Shams University, second volume, 2019.
17. Farid M. Ibrahim, The effect of CEO's risk-taking incentives on accounting information characteristics, Journal of accounting thought, faculty of Business , Ain Shams University, second volume, 2019.
18. Farid M. Ibrahim, Mohamed Hassan, The effect of conditional accounting conservatism on the relationship between the consolidated accounting profits and the accumulated dividends - an applied study, Journal of accounting thought, faculty of Business , Ain Shams University, second volume, 2020.
19. Farid M. Ibrahim and Ahmed Galal, An Accounting model to measure the effect of information transparency on attributes of earnings quality - an applied study, Journal of Accounting Thought, Accounting and Auditing Departement, Faculty of Commerce, Ain Shams University, Issue 3, 2020.
20. Farid M. Ibrahim and Salma Adem, The interpretation of industry characteristics on the relationship between financial reporting and terms of debt contracting - an applied study, Journal of Accounting Thought, Accounting and Auditing Departement, Faculty of Commerce, Ain Shams University, Issue 2, 2020.

CONFERENCES

1. Farid M. Ibrahim, The impact of the application of corporate governance on the performance of companies listed on the Egyptian Stock Exchange, At the first conference of the Accounting and Auditing Department for the year 2010/2011, Faculty of Business - Ain Shams University, entitled The role of universities in spreading the culture of governance and setting verses to combat financial and administrative corruption.
2. Farid M. Ibrahim, A suggested framework to activate the evidence for the environment of electronic Business operations for companies dealing via the Internet, at a conference in the Accounting and Auditing Department Conference for the year 2013, Faculty of Business - Ain Shams University, entitled "Modern trends of accounting and auditing in light of the theoretical information technology environment and application.
3. Farid M. Ibrahim The relationship between the quality of profits and the possibility of the company being exposed to the risks of financial failure: an applied study on the Egyptian joint stock companies registered in the Egyptian stock market, at a conference in the Accounting and Auditing Department Conference for the year 2014, Faculty of Business - Ain Shams University, entitled "Modern Trends of Accounting and Auditing.

4. Farid M. Ibrahim, and Dina Hatem, The impact of conditional accounting conservatism on the risk level of investment decision - an applied study on Egyptian stock exchange, At the annual conference of the Accounting and Auditing Department - Faculty of Business - Ain Shams University, for the year 2018.
5. Farid M. Ibrahim and Mona Abdelhakim, Integrated Financial Accounting Information Systems: Are They the Right Vehicle for Improved Tax Collection Performance?- Working Paper, The annual conference of the Faculty of Business , Ain Shams University, entitled Treating the public budget deficit, March 2019.
6. Farid M. Ibrahim workshop at the American University in Cairo, entitled: The effect of financial transparency on corporate governance and firm value, 2019.
7. Farid M. Ibrahim workshop at the American University in Cairo, entitled: Twenty years of corporate governance research: have we really learn much? 2019.
8. Farid M. Ibrahim and Dalia Mostafa, Assessing the Impact of Corporate Social Responsibility Performance on the Relationship between the Value of Cash Holdings and Enterprise Risk - Working paper, The eighth annual conference, Ain Shams University, entitled: Creativity - Innovation - Industry, April 2019.
9. Farid M. Ibrahim and Usama M. Samy, Decisions and Stock Liquidity- Evidence from Stock Market in Egypt, The annual conference of the Accounting and Auditing Department, Faculty of Business , Ain Shams University, April 2019.

TEACHING ACTIVITIES:

1. Courses that he taught at undergraduate:
 - Accounting Principles 1, 2.
 - Intermediate Accounting 1,2.
 - Advanced Accounting.
 - International Accounting.
 - Cost Accounting.
 - Advanced Cost Accounting
 - Managerial Accounting.
 - Computerize Accounting.
 - Tax Accounting.
 - Bank and Insurance Accounting.
 - Corporate Governance
 - Managerial Finance.
 - Corporate Finance.
 - Management Investments.
 - Portfolio and Derivatives
 - Feasibility Study

- International Financial Reporting Standards (IFRS).
2. Courses that he taught at postgraduate studies:
- Advanced Financial Accounting - Master
 - Accounting Theory - Doctorate.
 - Accounting Principles - MBA.
 - Managerial Accounting -MBA
 - Corporate Governance -MBA
 - Managerial Finance - MBA
 - Corporate Finance. DBA
 - Management Investments - MBA, DBA
 - Portfolio and Derivatives - MBA, DBA

THESIS SUPERVISION

- 50 Master Thesis during the period from 2009 until now
- 30 PhD Thesis during the period from 2009 until now.

PARTICIPATE AS AN EXAMINER

- 45 Master Thesis during the period from 2014 until now
- 25 PhD Thesis during the period from 2014 until now.

CONSULTATIONS ACTIVITIES

- Auditing the Payroll of Transforming Egypt`s Healthcare System project that provided by The World Bank in Egypt.
- Setting the cost and budget system in the Holding Company for potable water in the Arab Republic of Egypt.
- Participation in the amendment of the financial system of the organizations emanating from the League of Arab States.
- Setting up the financial system and the Ministry of Social Solidarity in the Arab Republic of Egypt.
- Setting up the financial system of the civil societies of the Ministry of Social Solidarity in the Arab Republic of Egypt.
- Setting the cost and budget system for Greater Cairo Water Company in the Arab Republic of Egypt
- Establishing the financial and supervisory system of Al-Rashidi Company for Food Industries in the Arab Republic of Egypt.
- Establishing the financial and supervisory system of Cappuccino for food industries in the Arab Republic of Egypt.
- Establishing the financial system and cost system for Aga Foodstuff Company in the Arab Republic of Egypt.
- Develop the financial system and cost system for Al-Tazaj Saudi Arabia.
- Establishing the financial system of the Arab Pharmaceutical Packaging Company in the Arab Republic of Egypt.
- Designing a standard cost system for dairy companies and a standard costing system for spinning and weaving companies as part of an integrated project to prepare an ideal model for dairy companies and another textile company financed by the Arab Industrial Development and Mining Organization of the League of Arab States.

- Feasibility study for the establishment of an agricultural company belonging to the Bank for Development and Agricultural Credit - Arab Republic of Egypt.
- Feasibility study for the establishment of an industrial company for the production of wood products on 6th of October - Egypt.
- Feasibility study for the establishment of a confectionery company - Egypt.
- Study the feasibility of establishing an agricultural company for the production and marketing of dates and its products in the State of Kuwait.
- Study the feasibility of establishing an agricultural company for the production and marketing of feed in the State of Kuwait.
- A study of the project of the Veterinary Serum Unit in the General Authority for Serum and Vaccine in the Arab Republic of Egypt.
- Development and implementation of the financial system of Orthomedix for prosthetic devices - an Egyptian joint stock company.
- Feasibility study for the re-operation of some projects of the United Company for Poultry Production - an Egyptian joint stock company.

PERSONAL INTERESTS AND SOCIAL ACTIVITIES

- Reading and travelling
- Member in 57357 foundation it has realized that effective support for terminally ill patients is very rare in the country.

VISION

Access to education and knowledge for all students according for high-quality, efficient in the framework of a just and sustainable institutional system.

MISSION

My belief and role are to act as catalyst for innovation and change and ensure that all students are prepared to contribute to and prosper in a knowledge economy and are afforded opportunities to use their knowledge and skills in the workplace with a great consideration. In many Countries there are large gaps between what people know to be related to organization performance and what the organization actually does, knowledge is not enough, it must be accompanied by action. In knowledge- based organization. Organization structure must be designed encourage both learning and doing. so, I seek to achieve:

- Access to education and knowledge without discrimination
- Improve the quality of education in line with the global learning systems
- Improve systems and learning outcomes

