

Prof. Khaled Aljifri

BASIC RESEARCH INTEREST ON DISCLOSURE OF ANNUAL REPORTS

DISCLOSURE OF ANNUAL REPORTS

- + To examine the extent of disclosure in annual reports in developing countries
- + To determine the underlying factors that affect the level of disclosures in developing countries
- + To examine the usefulness of financial reports to users in developing countries

RELEVANT INFORMATION IN ANNUAL REPORTS

- + To explore empirically the underlying factors that may affect the extent to which forward-looking information is disclosed in developing countries
- + To examine empirically the determinants of audit delay in developing countries

ACCOUNTING FOR GOODWILL

- + To investigate whether accounting for goodwill via note disclosure vs. financial statement recognition affects investors' decisions
- + To study the recognition vs. disclosure issue in a new context

MEASUREMENT AND MOTIVATIONS OF EARNINGS MANAGEMENT

- + To understand the nature and problems of models used to measure earnings management
- + To address some key methodological problems inherent in researching issues related to earnings management
- + To explore the hidden motivations of earnings management
- + To focus on accrual-based accounting choices as a well-established tool to manage earnings

ACCOUNTING MANIPULATION

- + To examine the behavior of managers of distressed companies
- + To examine the effect of debt covenants on managerial accounting choices

CORPORATE GOVERNANCE

- + To investigate the corporate governance listing requirements in different major stock exchanges in the world for investor protection against common factors that caused fraudulent financial reporting
- + To explore the impact of corporate governance mechanisms on corporate financial decisions in developing countries

ISLAMIC ACCOUNTING

- + To examine financial contracts in conventional and Islamic financial institutions
- + To examine differences between Islamic banks on the basis of their products, as viewed from an Islamic perspective
- + To introduce a new approach for measuring earnings quality in Islamic banks
- + To explore the relationship between earnings quality and Islamic products
- + To investigate the issues of risk sharing and risk shifting in Islamic financial institutions

ACCOUNTING EDUCATION

- ✘ To examine and present the effect of a learning approach that combines active learning activities using educational technology tools on students' learning performance.
- ✘ To examine issues of curriculum and learning outcomes
- ✘ To explore issues of concepts and integration in advanced accounting courses