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
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
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
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
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