Photo	Name: OLA MUHAMMAD KHRESAT
	Email: okresat @zu.esu.jo
	Major Specialization: auditing

cademic Rank:	Professor

rofessional Objective(s):

Equipping students with accounting knowledge, enabling them to address ntemporary accounting challenges.

Providing students with the knowledge and awareness necessary to grasp the field of ccounting and keep pace with its current developments, with the aim of producing ecialized professionals well-versed in the principles of modern accounting.

Serving the local community through the involvement of department faculty embers in the management of local voluntary organizations, as well as by providing rofessional consulting services to these organizations whenever requested.

ersonal Information:	
xtension No.:	4423
obile No.:	0779069109
ddress:	Amman – sport city
ationality:	Jordanian
arital Status:	Married

lembership:	
	Member of the Editorial Board of the journal *International Business Research* since 2021 (ongoing).
	Member of the Editorial Board of the journal *TRANSEKONOMIKA: Akuntansi, Bisnis dan Keuangan* since 2026 (ongoing).

ualifications:	
	Bachelor's degree in Finance and Banking
	Master's degree in Accounting and Finance
	PhD in Accounting

eaching Experiences:	
	Applied Science University / Assistant Professor / from 12/10/2008 to 17/9/2016
	Applied Science University / Associate Professor / from 20/4/2015 to 17/9/2016
	The World Islamic Sciences and Education University / Part-time Lecturer / from 2011 to 2013

Zarqa University / Associate Professor / from 16/10/2016 to 5/5/2026
Zarqa University / Professor / from 5/5/2026 to present

ublications:

#	Title	Publisher	Year/Issue (Vol/No)
1.	Analyze and Evaluate the Actions of public Spending the Government in Jordan	Alfekir Accounting/Egypt	No1,pp.173-187
2.	Principles and Rules of Financial Transparency from the IMF in	Alfekir Accounting/Egypt	No1,pp.67-90

	GovernmentActivitiesinJordan		
3.	Roles of internal audit departments in activating the principles of governance in the operating banks in Jordan	Journal of commercial &Environment Studies	Vol 4,No2,pp191,220
4.	*Warrad,L.,Abed,S.,Khriasat,O. (2012).”*The Effect of Ownership Structure on Dividend Payout Policy: Evidence from Jordanian Context	*InternationalJournalof EconomicsandFinance*	*.Vol.7,No7,P P.1 72-179*
5.	*Nimer,K.,Warrad,L.,Khriasat, O.(2012).”*TheEffect AuditCommitteesEffectivenesson Dividend Payout Policy: Evidence from Jordanian Firms	*International Journal of Business of Business and Management*	*Vol.4,No2,PP .1 87-195*
6.	Effect of affiliating privatization policy on the financial performance for the industrial general Yemeni Unit	*Journal of* ALIraqia University	No 28/2. Pp,474-504
7.	The Extent Of Using The Methods Of Management Accounting In The Jordanian Industrial Public Cooperation Firms FieldStudy	*Journal of Management and Economic*	No78,pp13-37.
8.	The Role f Forensic Accounting in Maintaining Public Money and Combating Corruption in the Jordanian Public Sector	*International Business Research*	Vol.11,No.3,March2018

9.	**The role of the forensic accountant in the detection of tax fraud in financial statements A survey study in the Jordanian accounting and auditing offices and firms**	***International Journal Of Economics and Finance***	**Vol.10,No.5,May 2018**
10.	**Impact of Investmen Decisionson**	***Academy of Accounting and***	**Volume 23, Issue5,2019**

	the **Profits of Jordanian Insurance Companies** **Listedon the Amman Stock Exchange**	***Financial Studies Journal***	
11.	**Impact of the Application of IFRS9 Standards on the Profits and losses of Insurance Companies listed on the Amman Stock Exchange**	***Academy of Strategic Management Journal***	**Volume 19, Issue1,2020**
12.	**The Efficiency of Applying the Internal Control Components Based on COSO Framework to Transparently Carry out Tasks and Services, Ensure Integrity and Enhance Quality and Efficiency: Case Study - The Greater Amman Municipality**	***International Journal of Financial Research***	**Vol 11 ,No,2,2020**
13.	**The Impact of Joint Audit on Fraud Detection in Financial Statements From the Point of View of Auditors**	***Research in WorldEconomy***	**Vol. 11, No. 1, 2020**
14.	**The Impact of the Adoption of IFRS 16 on Accounting Conservatism in Airlines: The Case of Royal Airlines of** **Jordan**	***International Journal of Economics and Business Administration***	**VolumeVIII, Issue 3, 2020**

15.	**The Impact of Audit Committeeson the Realization of an Integration Relationship Between Internal and External Audit when Conducting Audits** **(AStudyon Public Share holding corporations)**	***International journal of control and automation***	**Vol. 13 No. 4 (2020)**
16.	**Impact of the application of national integrity standards on the disclosure in the Country`s general budget**	***JournalofLegal,Ethical and RegulatoryIssues***	**Vol:23 Issue: 5 (2020)**

	(The Jordanian public sector)		
17.	Impact of theapplication of IFRS15 on the profitability of Jordanian telecom companies (Case study; Jordan Orange Telecom)	The Implementation of Smart Technologies for Business Success and Sustainability	Vol(12)No(2) 2021
18.	The Impact of the Profits of Jordanian Insurance Companies on their Financial Performance Indicators during the Corona Pandemic	Journal of Governance and Regulation	2022
19.	SOCIAL RESPONSIBILITY ACCOUNTING AND FINANCIAL PERFORMANCE DURING COVID-19: A SURVEY OF THE FIRMS LISTED IN AMMAN STOCK EXCHANGE	International Conference on Economics and Administrative Sciences 8-10 March/2023	2023
20.	The Impact of Cost leadership &Product Differentiation on Profitability in the Industrial Companies Listed on the Amman Stock Exchange (ASE)	International Conference on Economics and Administrative Sciences 8-10 March/2023	2023
21.	The Impact of digital transformation On the Financial Performance of Jordan Media Institute (Alrai)	International Conference on Economics and Administrative Sciences 8-10 March/2023	2023

22.	**THE IMPACT OF APPLYING THE INTERNATIONAL FINANCIAL REPORTING STANDARD "IFRS15 - REVENUE FROM CONTRACTS WITH CUSTOMERS" ON ACCOUNTING CONSERVATISM AND THE MEDIATING ROLE OF NET ASSETS: ACASE STUDY OF JORDAN TELECOM COMPANY ORANGE**	***InternationalConferenceo n Economics and Administrative Sciences 8-10March/2023***	**2023**
23.	**IMPACT OF CASH FLOW STATEMENT ELEMENTS ON FINANCIAL PERFORMANCE: THE MEDIATING ROLE OF CAPITAL IN PRIVATE HOSPITALS IN JORDAN**	**International Conference on Economics and Administrative Sciences 8-10 March/2023**	2023
24.	**The Impact of the Internal Audit Department in Evaluating and Managing Cyber Security Risks and the Mediating Role of Institutional Culture in Banks Operating in Jordan**	**Journal of research administration**	**2024**
25.	**Internal Audit's Mediating Role in the Relationship between Forensic Accounting, Disclosure and Transparency in Financial Statements: Jordanian Certified Public Accountants' Perspective**	**WSEAS**	**2024**

26.	**The Impact of Forensic Accountants' Technical Skills on Fraud Detection in Digital Environment and the Mediating Role of Internal Control: Jordanian Auditors Perspective**	**Quality-Access to success**	**2024**
27.	**Compliance with Regulatory, Legislative and Contractual Requirements for Cyber security and its impact on the Continuity of the Jordanian Banking Sector**	**Asian Economic and financial review**	**2025**
28.	**Operating profit margin, financial leverage, and return on invested capital's effects on the profitability of firm in Jordan's industrial sector**	**Academic Journal of Interdisciplinary Studies**	**2025**
29	The Impact of Accounting Conservatism on the Earnings Quality and the Net Assets' Mediating Role: Royal Jordanian Airlines as a Case Study	From Machine Learning to Artificial Intelligence	2025
30	The Impact of Applying Enterprise Resource planning system (ERP) on Stock Price In Industrial Companies	From Machine Learning to Artificial Intelligence	2025

31	The Impact of Accounting Conservatism on the Earnings Quality and the Net Assets' Mediating Role: Royal Jordanian Airlines as a Case Study	From Machine Learning to Artificial Intelligence	2025
32	Adaptive AI Algorithms for Cyber Defense: Predictive Behavioral Analysis to Mitigate Zero-Day Attacks	5th International Conference on Emerging Research in Electronics, Computer Science and Technology (ICERECT)	2025
33	The Impact of Internal Control Effectiveness System on Financial Technology: The Moderating Role of Risk Management in Commercial Banks	Artificial Intelligence for Sustainable Innovation Management and Risk Management: A Systems (and Network) Perspective	2025
34	The Impact of Accounting Conservatism on the Profits of Insurance Companies Listed on a Stock Exchange During the COVID-19 Pandemic	Business Resilience and Business Innovation for Sustainability: The Double-Edged Role of Artificial Intelligence and Other Disruptive Technologies	2025
35	Identification of Fault Detection in IoT using Machine Learning: The Framework for Analysis of Time-Series based Industrial Monitoring	IEEE 7th International Conference on Computing, Communication and Automation	2025

36	A Design of Enhanced Dyna-Q Algorithm with Emotional Learning and Thread Mapping in Brain-Inspired Robot Navigation System	Tenth International Conference on Science Technology Engineering and Mathematics (ICONSTEM)	2025
37	A Dense Net-Based Deep Learning Approach for Accurate Classification and Interpretability in the Diagnosis of Acute Lymphoblastic Leukemia	2nd Asia Pacific Conference on Innovation in Technology (APCIT	2025
38	Harnessing Dense Net Architecture for Reliable and Explainable Brain Tumor Classification in Medical Imaging: A Deep Learning-Based Diagnostic Approach	IEEE 4th International Conference for Advancement in Technology (ICONAT)	2025
39	Enhanced Machine Learning Applications using Automated Quantum Architecture Search: Employing Meta-Learning and Evolutionary Algorithms	International Conference on Computing and Communications (COMPUTINGCON)	2025
40	MQTT Protocol-Based Detection and Classification in UAV-Assisted Smart Farming for IoT Intrusion Detection System	Tenth International Conference on Science Technology Engineering and Mathematics (ICONSTEM)	22025

41	A Hybrid Eye Disease and Unsupervised Cell Detection Using Optimized Mobile-Hypertensive Retinopathy Architecture and Machine Learning	Tenth International Conference on Science Technology Engineering and Mathematics (ICONSTEM)	2025
42	Advancing Earthquake Prediction Accuracy Through Machine Learning: A GBM-Based Study on Diagnostic Performance and Reliability	2025 2nd Asia Pacific Conference on Innovation in Technology (APCIT))	2025

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Conferences:			
No.	**Title** **Mark (-) for attendance only**	**Organizing Institution**	**Year**
(1	The characteristic function of the relationship between internal differences and management ةstrategies	IRAQ	2010
(2	The Impact of the Profits of Jordanian Insurance Companies on their Financial Performance Indicators during the Corona Pandemic	**JORDAN**	**2022**

(3	The Impact of digital transformation On the Financial Performance of Jordan Media Institute (Altai	JORDAN	2023
(4	The Impact of Cost leadership &Product Differentiation on Profitability in the Industrial Companies Listed on the Amman Stock Exchange (ASE)	JORDAN	2023
(5	The impact of applying the international financial reporting standard "ifrs15 – revenue from contracts with customers" on accounting conservatism and the mediating role of net assets: a case study of Jordan telecom company orange	JORDAN	2023
(6	Impact of cash flow statement elements on financial performance: the mediating role of capital in private hospitals in Jordan	JORDAN	2023

Supervision of Graduate Studies:

No.	Title Theses or Dissertations	University	Year
1)	The Extent of Applying the COSO Model in Internal Control at the Social Security Corporation (A Field Study)	Zarqa University	2017
2)	The Impact of Earnings Management on the External Auditor's Report: An Applied Study on Industrial Companies Listed on the Amman Stock Exchange	Zarqa University	2019
3)	The Impact of the Auditor's Opinion on the Share Prices of Industrial Companies (An Applied Study on Industrial Companies Listed on the Amman Stock Exchange)	Zarqa University	2019
4)	The Impact of Applying International Financial Reporting Standard IFRS (9) on the Profitability of Jordanian Commercial Banks (Case Study: Housing Bank for Trade and Finance	Zarqa University	2020
5)	The Impact of Cash Flow Statement Elements on Financial Performance in Private Hospitals in Jordan	Zarqa University	2022
6)	The Impact of Jordanian Insurance Companies' Profits on Their Financial Performance under the Corona Pandemic	Zarqa University	2022
7)	The Impact of Applying IFRS 15 "Revenue from Contracts with Customers" on Accounting Conservatism and the Mediating Role of Net Assets (Case Study: Jordan Telecom Group - Orange	Zarqa University	2022
8)	The Impact of Accounting Conservatism on Earnings Quality and the Mediating Role of Net Assets: A Case Study of Royal Jordanian Airlines	Zarqa University	2022
9)	The Impact of Cost Leadership and Product Differentiation on Profitability: The Mediating Role of Financial Leverage in Industrial Companies Listed on the Amman Stock	Zarqa University	2022
10)	The Impact of Compliance with Cybersecurity Requirements on the Quality of Financial Reports in	Zarqa University	2023

	Jordanian Commercial Banks Listed on the Amman Stock Exchange		
11)	The Impact of Internal Control Effectiveness Systems on Financial Technology: The Moderating Role of Risk Management in Jordanian Commercial Banks	Zarqa University	**2024**
12)	The Impact of Accounting Digital Transformation Strategy and Its Reflections on the Efficiency of Accounting Systems and the Mediating Role of Financial Technology in Jordanian Commercial Banks	Zarqa University	**2024**
13)	The Impact of Digital Accounting on the Quality of External Auditing in Jordanian Commercial Banks	Zarqa University	**2024**