



**Dr. Osama Mohammad Khaleel Ballout**

[oballout@zu.edu.jo](mailto:oballout@zu.edu.jo)

**Faculty of Economics and Administrative Sciences  
Department of Accounting Sciences**

**Academic Rank:** Assistant Professor

**Teaching Experience:**

|               |          |   |
|---------------|----------|---|
| From 9/9/2018 | 9/9/2020 | A faculty member, assistant professor at Zarqa University |
| From 9/9/2020 | 9/9/2023 | A faculty member, assistant professor at Zarqa University |
| From 9/9/2023 | Even now | A faculty member, assistant professor at Zarqa University |

**Qualifications:**

|   |   |
|---|---|
| 1 | 2017 DBA: Doctor of Business Administration/ Accounting, California International Business University, San Diego, California, USA |
| 2 | 2012 MBA: Accounting, Yarmouk University, Irbid, Jordan   |
| 3 | 2008 BBA: Accounting, Yarmouk University, Irbid, Jordan   |

**Professional Objective(s):**

- The ability to grow, progress and self-learning and creative in my personality.
- Building bridges of meaningful constructive dialogue between me and my students on one hand and between me and my colleagues on the other



hand.

- Promote the idea that we are partners and contributors to decision-making.
- To enhance the vision of the university and its noble mission by actively contributing to the development of education and the development of human resources in Jordan and outside Jordan.

## Teaching Responsibilities/ Bachelor Program

- International Auditing Standards Course - Zarqa University.
- Financial Statements Analysis course - Zarqa University.
- International Accounting course - Zarqa University.
- Governmental Accounting course - Zarqa University.
- Islamic Accounting Course - Zarqa University.
- Accounting Topics in English Course – Zarqa University.
- Auditing Course- Zarqa University.
- Accounting Theory Course- Zarqa University.
- Advanced Cost Accounting Course- Zarqa University.
- Intermediate Accounting Course- Zarqa University.
- Accounting Principles 1 Course- Zarqa University.

## Teaching Responsibilities/ Master Program

- Advanced Auditing Course- Zarqa University.
- Advanced Accounting Theory Course- Zarqa University.
- Advanced Financial Statements Analysis course - Zarqa University.

## Administrative Responsibilities Now:

- Member of the Electronic files Committee - Faculty of Economics and Administrative Sciences, Zarqa University
- Member of the Quality Control Committee - Faculty of Economics and Administrative Sciences, Zarqa University
- Head of the files committee in the Accounting Department- Faculty of Economics and Administrative Sciences, Zarqa University
- Member of the Graduate Studies Committee - Faculty of Economics and Administrative Sciences, Zarqa University
- Committee Member of the Practical Training, Graduation Projects



and Laboratories - Faculty of Economics and Administrative Sciences, Zarqa University-

### Workshops & Conferences

| #  | Paper Title  | Organizing Institution | Conference   |
|----|--|------------------------|--|
| 1. | The Impact of E-Commerce on Accounting Information Systems in Jordan   | Yarmouk university     | Corporate Governance and Social Responsibility: Emerging Markets Experience<br>April 2013<br>Jordan  |
| 2. | Digital Audit During Covid-19 in Jordanian Audit Firms a Study of the Reality and Outlook the Future   | Zarqa University       | The Implementation of Smart Technologies for Business Success and Sustainability During COVID-19 Crises in Developing Countries.<br>September 2022<br>Jordan |
| 3. | The Expected Effect of Electronic Billing in Increasing the Efficiency of Tax Collection in Jordan<br><br>(Case study Income and Sales tax Department) | Zarqa University       | International Conference on Economics and Administrative Sciences  |

### Published research:

| No. | Title                       | Magazine   | Volume and Issue | Date     | Indexed |
|-----|-----------------------------|------------|------------------|----------|---------|
| 1   | THE EXTENT OF THE IMPACT OF | Academy of | Volume 19,       | 1/2/2020 | SCOPUS  |



|   |   |   |   |           |           |
|---|---|---|---|-----------|-----------|
|   | CORPORATE GOVERNANCE ON THE EFFECTIVENESS OF COMPANIES IN THE JORDANIAN SERVICE SECTOR  | Strategic Management Journal (ASMJ)                 | Issue 1.  |           |           |
| 2 | THE EFFECT OF ELECTRONIC COMMERCE ON PROFITABILITY OF JORDANIAN COMMERCIAL COMPANIES  | Global Journal of Economics and Business (GJEB)     | Volume 9, issue 3.                                | 1/12/2020 | EBSCO     |
| 3 | Digital Audit During Covid-19 in Jordanian Audit Firms a Study of the Reality and Outlook the Future  | Studies in Systems Decision and Control ( Springer) | SSDC, Volume 216                                  | 25/9/2022 | SCOPUS    |
| 4 | The Impact of E-Learning System Adoption on the Practical Skills of Accounting Students in Jordan   | Humanities and Social Sciences Letters              | Vol.11, No.3 /2023                                | 4/9/2023  | SCOPUS    |
| 5 | Mediating Effect of Earnings Management on the Influence of Corporate Governance Mechanisms on Firm Performance: An Evidence from Financial, Industrial and Services Sector of Jordan | Journal of Statistics Applications & Probability    | (O) ISSN: 2090-8431<br>(P) ISSN: 2090-8423        | 10/9/2023 | SCOPUS Q2 |
| 6 | The Impact of Working Capital on the Financial Performance during COVID -19 for industrial firms listed on Amman Stock Exchange   | Journal of Statistics Applications & Probability    | ISSN 2090-8423 (print)<br>ISSN 2090-8431 (online) | 9/9/2023  | SCOPUS Q2 |
| 7 | The Expected Effect of Electronic Billing in Increasing the Efficiency of Tax Collection in Jordan (Case study Income and Sales tax Department)                                       | Artificial Intelligence (AI) and Finance            | (O) ISSN: 2312- 4318<br>(P) ISSN: 2312- 5659      | 20/9/2023 | SCOPUS Q2 |
| 8 | The Impact of Electronic Commerce on  | Global  |   | 29/9/2024 | EBSCO     |





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|---|---|--|--|------------|--------|
|   | Financial Performance of Jordanian Commercial Banks listed on Amman stock exchange                | Journal of Economics and Business (GJEB      |  |            |        |
| 9 | The Impact of External Audit on the Quality of Financial Reports in Jordanian Insurance Companies | WSEAS Transactions on Business and Economics | (P) ISSN: 1109-9526<br>(E) ISSN: 2224-2899 | May / 2024 | SCOPUS |

### Internal Committee member /Master researches’:

|   | Name                          | Title  | University       | Date |
|---|-------------------------------|--|------------------|------|
| 1 | Khitam Mustafa Jaradat        | The Impact of The Internal Control System According To ( COSO) Framework In Combating Tax Evasion In Jordan  | Zarqa University | 2020 |
| 2 | Khaled Ihsan Hamza Nasiruddin | The Impact of Re-insurance Operations on The Financial Performance of The Jordanian Insurance Companies Listed in The Amman Stock Exchange   | Zarqa University | 2021 |
| 3 | Razan Al-Khawaldeh            | The Effect of adjustment of IFRS 16 “Leases” on financial performance (case study of royal Jordanian)  | Zarqa University | 2021 |
| 4 | Ali Mohammad Husain           | The expected impact of applying IFRS 17 on the quality of financial reporting for insurance companies listed on the Amman Stock Exchange (analytical study)                              | Zarqa University | 2021 |
| 5 | Bashar Al-hamd                | The Relationship between creative accounting practice and audit quality: A case study of public shareholding companies for the financial and service sectors at the Amman Stock Exchange | Zarqa University | 2022 |
| 6 | Nael Said                     | The Role of Financial Ratios to Improve The Information Quality of Financial Statement in Industrial Companies Listed  | Zarqa University | 2022 |



|    |                                  |   |                  |      |
|----|----------------------------------|---|------------------|------|
|    |                                  | in Amman Stock Exchange   |                  |      |
| 7  | khadra'a Al-nemat                | The impact of free Cash Flows On The Financial Performance in Jordanian commercial companies  | Zarqa University | 2022 |
| 8  | Maher Imad Bashir                | The Impact of control environment on the financial performance of industrial companies listed on Amman Stock Exchange   | Zarqa University | 2022 |
| 9  | Sewar rafat salamhe              | The Impact of Sustainable Development Accounting Disclosure on Earnings Quality in Industrial Companies Listed on The Amman Stock Exchange  | Zarqa University | 2022 |
| 10 | Muhammad Khalil Fadl punished    | The impact of integration between strategic management Accounting and decision on the financial performance of the industrial companies listed in Amman stock exchange                                  | Zarqa University | 2023 |
| 11 | Saad Kamel Abdel Muti Alfrejat   | The impact of applying social responsibility accounting in return on assets with non-financial management risks as a moderator variable in public shareholding companies listed in Amman stock exchange | Zarqa University | 2023 |
| 12 | Reham Nawaf Al Marzouqi          | The impact of the accounting digital transformation on the financial information quality in Jordanian commercial banks  | Zarqa University | 2023 |
| 13 | Muhannad Hussein Muhammad Samhan | The Impact of IFRS(9) ON The Financial Statements in Islamic Banks ( Case Study: Jordan Islamic Bank)   | Zarqa University | 2023 |
| 14 | Sohaib Fathi Ahmed Al-Rawashdeh  | The impact of accounting digital transformation on the efficiency of discretionary budgets in industrial companies listed on the Amman stock exchange   | Zarqa University | 2024 |
| 15 | Salah Hamidan Hamdan Al-Zayoud   | The impact of applying the national invoicing system on improving the quality of tax collection in light of E- commerce in Jordan   | Zarqa University | 2024 |
| 16 | Thaer Ali Faris Hamed            | The impact of the application of accounting information systems in improving the quality of internal auditing "A case study of the Jordan Islamic Bank"   | Zarqa University | 2024 |

**Supervisor /Master researches:**

|          | <b>Name</b>                        | <b>Title</b>  | <b>University</b> | <b>Date</b> |
|----------|------------------------------------|---|-------------------|-------------|
| <b>1</b> | AL-Moataz Ghaleb Al-Habashneh      | The impact of working capital on the financial performance of industrial companies listed on the Amman Stock Exchange                           | Zarqa University  | <b>2021</b> |
| <b>2</b> | Amer Hayajneh                      | The Impact of Working Capital management on the Financial Performance of Jordanian Trading Companies Listed Stock Exchange                      | Zarqa University  | <b>2022</b> |
| <b>3</b> | Ammar Aqeel Khalil                 | The Impact of Creative Accounting on the Chartered Accountants Efficiency from a Chartered Accountants' Perspective in Jordan                   | Zarqa University  | <b>2022</b> |
| <b>4</b> | Laith Muhammad Ali Al-Batayneh     | The Expected Effect of Electronic Billing in Increasing the Efficiency of Tax Collection in Jordan (Case study Income and Sales tax Department) | Zarqa University  | <b>2022</b> |
| <b>5</b> | Ahmed Abdel Rahim Ahmed Al-Braizat | The Impact of Chartered Accountant Efficiency on the Financial Statements Quality from the Chartered Accountants Perspective in Jordan          | Zarqa University  | <b>2023</b> |
| <b>6</b> | Hia'a Hamad Mufdi Al Rawahneh      | The impact of service Quality Cost on the Financial Performance in Jordanian Commercial Banks listed on Amman Stock                             | Zarqa University  | <b>2024</b> |
| <b>7</b> | Abdul Ghafoor Mofeed Ali Al-Abbasi | The Impact of corporate Governance on Financial Performance in Jordanian Islamic Banks Listed on Amman Stock Exchange                           | Zarqa University  | <b>2024</b> |

**Personal Information**

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|------|--|
| Name |  |
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|                         |                                     |                   |
|-------------------------|-------------------------------------|-------------------|
| Place and Date of Birth | <b>Irbid, Jordan</b>                | <b>29/12/1977</b> |
| Nationality             | <b>Jordanian</b>                    |                   |
| Marital Status          | <b>Married</b>                      |                   |
| Address                 | <b>Hakama Street, Irbid, Jordan</b> |                   |
| Work Tel No.            | <b>4454</b>                         | <b>05-3821100</b> |
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| Postal Address          | <b>oballout@zu.edu.jo</b>           |                   |

