

CURRICULUM VITAE

Dr Mohamed Abdel Aziz Hegazy



Qualifications and Professional Experience:

Education :

- Ph.D.1988,** The University of Birmingham, U.K
Major: Accounting and Finance
Dissertation: Auditing, Firm Characteristics and Accountability: Some Historical Evidence.
- MSc1992,** The University of Edinburgh, U.K
Major: Information Technology, Knowledge Based Systems.
Dissertation: The Expert AOF: A Rule-Based Expert System For Audit Opinion Formation
- MSoc Sc 1984,** The University of Birmingham, U.K
Major: Accounting.
Dissertation: Evaluation of Divisional Performance in Multinational Companies.
- B.Law 1998,** Cairo University, Egypt.
Major: Law
Grade: Good.
- B.Com1982,** Cairo University, Egypt
Major: Accounting.
Grade: Very Good

Employment :

The Academic Field :

- 2006-present,** Full time Professor of Auditing, American University in Cairo.
- 2004- 2005 ,** Part-time Professor, Faculty of Management and Communications, The American University in Cairo.
- 2001-present,** Professor of Auditing, Faculty of Commerce, Cairo University.
- 1996-2001,** Associate Professor, Faculty of Commerce, Cairo University.
- 1989-1996,** Lecturer, Faculty of Commerce, Cairo University.
- 1984-1989,** Assistant Lecturer, Faculty of Commerce, Cairo University.
- 1982-1984,** Tutor, Faculty of Commerce, Cairo Univesity.

Courses Taught :

Postgraduate level

- Master of Accounting
- Studies in Auditing and Accounting.
- Auditing.
- International Accounting and Auditing.
- Accounting and Auditing Standards.

Undergraduate level

- Principles of Financial Accounting.
- Intermediate and Advanced Financial Accounting.
- Auditing.
- Accounting Information Systems.
- Knowledge Based Systems (Expert Systems).

Non-Academic/ Professional Working Experience:

Chartered Accountants and Consultancy Experience:

- 1989-present, *Managing and International liaison partner*, Crowe Dr A.M. Hegazy & Co, a member of Crowe Horwath International (Ranked 9th Worldwide)
- Crowe Horwath Egypt is a member of PCAOB: *Chartered Accountants and Consultants*. Dr Hegazy Manages the Audit & Assurance department as well as Management Advisory Services and Tax department at the office
- Chairman of Financial Consultancies Company for Marketable Securities providing valuation studies services for listed companies at the Egyptian stock Exchange.

Member of the Board of Directors at the Following Companies:

- Currently Member of the Board of Taamir Mortgage Company starting June 2005.
- Currently Member of the Board of Directors of The Egyptian International Company for Touristic Investment, starting 1997.
- Currently Member of the Board of Misr International Hospital starting February 2005.
- Member of the Annual General Meeting of the Government Holding Company for Trading starting September 2006 to January 2008.
- Member of the Board of the Egyptian Company for Re-insurance from May 2005 to January 2007.
- Member of the Board of Directors of Cairo Higher Institute for Computer, Information and Management, 1996-1997.

Member of the Specialized Committees:

- Member of the Valuation Committee for Egoth for Tourism and Hotels' assets from June 2007.
- Member of the Audit Committee of Misr International Hospital from January 2006.
- Member of the Consultative Committee formed for restructuring and privatization of Public Sector Insurance Companies 2006.
- Member of the Audit Committee of Tammir Mortgage Company from February 2006 to January 2008 and from December 2009 to present.
- Member of the Executive Committee of Misr International Hospital from May 2005.
- Member of the Investment Committee of the Egyptian Company for Re-Insurance from April 2005 to January 2007.
- Member of The Audit Committee of the Egyptian Company for Re-insurance from April 2005 to January 2007.

GOVERNMENT AND PRIVATE SECTOR INTELLECTUAL CONTRIBUTION

National and International reports

- ◆ Prepared a proposed re-structuring of representations of public funds in Joint Ventures Companies, a report submitted to the Minister of Investment, July 2010.
- ◆ Prepared a financial, re-structuring and feasibility study for the merger of three water and irrigation companies for the Ministry of Water Resources, October 2009.
- ◆ Head of the Arbitration Committee for Sales Tax problem among two companies operating in The construction industry April, 2009.
- ◆ Participated in the Ministerial Committee responsible for the assessment of Valuation study of Bank Du Caire prepared by J.M. Morgan. The Bank du Cairo total assets equal more than L.E 45 Billion. A Final Report of the reliability of the valuation study was presented to the Head of the Committee – Ministry of Investment June 2008.
- ◆ Participated in the Ministerial Committee formed for the assessment of the feasibility and other technical issues associated with the use of the 30 000 Sq2 of land for the extension of teaching, laboratory facilities, sport facilities and other issues for the benefit of Cairo University, A final Report was presented to the Ministry of investment, July 2008.
- ◆ Prepared a report for financial restructuring of the Trade Holding Company during 2007 presented to the Minister of Investment providing recommendation for ensuring a fair presentation of the company's financial statements assets totalling L.E 4.8 billion with total sales of only L.E 62 million and net profit of L.E 39 million with required accounting adjustments to the above statements totalling more than L.E 1.8 billion!!!!. A step by step approach was recommended to restructure the statements within a period of five years.
- ◆ Designed a manual for the Audit Committee of Taamir Mortgage Company (PLC)- an almost state owned enterprise during 2007 to be used by the member of the committee as well as the internal audit department as a tool to enhance the elements of controls within the company's activities.

- ◆ Prepared a report during 2007 about the complete financial restructuring of Misr International Hospital Company for the period 2003-2006 where the hospital made accumulated losses of L.E 50 million and my efforts resulted in restructuring the financial statements of the company and offsetting all losses sustained during the previous 10 years period and the company distributed profit for the year ending December 31, 2005 and 2006.
- ◆ Prepared a report providing recommendation to the Minister of Investment for the effects of merger in September 2007 of the El-Shark Insurance Company and Egyptian Re-Insurance company (Egypt-Re) in Misr Insurance Company showing how this will not achieve the government objectives from such merger decision especially in terms of annual future growth in the insurance industry as well as the bad consequences for the merged companies top level management and other employees.
- ◆ Prepared a financial report for the National Finance Fund for Youth and Sports about possible means by which we can save more than 250 millions of government yearly budget provided to the Finance Fund by transferring the yearly financial support provided to sporting and youth bodies into a fixed lump sum deposits yielding approximately the same yearly financial support so that within a period of 10 years the government yearly budget of 250 millions could be saved.

Academic Intellectual Contributions:

Refeered Journals:

- ♣ Hegazy, M. (2010). “The Fall of The Giant Trading Company”, Expected to be submitted in the Journal of the International Academy for Case Studies”. September
- ♣ Hegazy, M; Bremer, J; & Sabry, A. (2010). “Improving audit committee performance in the Middle East: acceptance of international standards by Egyptian audit professionals”. Submitted for publication in the International Journal of Corporate Governance and Ethics, July 2010.
- ♣ Hegazy, M; & Kassem, R. (2010). “Detecting Financial Statements Fraud: the Case of Egypt”. Submitted for publication in the Journal of Business Economics and Management (JBEM), July.
- ♣ Hegazy, M; & Kamer, N. (2010). “A Critical Analysis of the Impact of Section 404 of the Sarbanes Oxley Act on Audit Quality: An Egyptian Perspective”. Submitted for publications in the Afro Asian Journal of Finance & Accounting, July 2009.
- ♣ Hegazy, M; & Samaha, Khaled. (2010). “External Auditors’ Use and Perception of Analytical Procedures in the Audit Process in an Emerging Economy: Some Empirical Evidence from Egypt”. Accepted for publication at the Managerial Auditing Journal, Issue 25.9., May 2010.

- ♣ Hegazy, M; & Hegazy, K. (2010).”A Corporate Governance in the U.K: Audit Committees and Disclosure Arrangements”. *Journal of Business Studies Quarterly*, 1 (2), March, pp 32-55.
- ♣ Hegazy, M; & Sami, M. (2008). “An Empirical Study for the Analysis and Assessment of the Multi-location audit Risk Factors”. *Journal of Accounting, Management and Insurance*, 11, pp.385-425.
- ♣ Hegazy, M; & Hamdy, R. (2008). “Improving Audit Effectiveness and Efficiency using Auditing Electronic Communication Tools”. *Journal of Accounting, Management and Insurance*, 11, pp. 427-442.
- ♣ Hegazy, Mohamed & Sami, Rola. (2007). “A Proposed Framework for Accounting Standards setting: From users Perspectives”. *Journal of Accounting, Management and Insurance*, 9, pp 323-424.
- ♣ Hegazy, M; & Beshady, Mai. (2007). “The Use of Analytical Procedures and Non-Financial Information in the Assessment of Risk of Fraudulent Financial Reporting”. *Journal of Accounting, Management and Insurance*, 7, 300-395.
- ♣ Hegazy, M. (2000). “The Auditors Reports for Special Purposes – A Comparative Empirical Study for the Audit of Debtors Accounts for a Construction Company in the Light of the Requirements of Egyptian, International and American Auditing Standards”. *Journal of Accounting, Management and Insurance*, 56, pp. 49-95.
- ♣ Hegazy, M. (2000). “An Empirical and Analytical Study of the Results of the Audit of the Financial Statements of a number of companies Operating in the Arab Republic of Egypt,” *Journal of Accounting, Management and Insurance*, 56, pp.165-223.
- ♣ Hegazy, M. (2000). “The Design of an Audit Program for Auditing the Provisions for Loans in Light of the Requirements of International standards on Auditing and The Central Bank of Egypt, *Journal of Accounting, Management and Insurance*, 56, pp. 225-301.
- ♣ Hegazy, M. (1999). ”A Proposed Framework for the Structure of the Auditors Reports”. *New Horizons Journal*, 1, pp. 274-327.
- ♣ Hegazy, M. (1998). “An Analytical Study for a Proposed Framework for Audit Agreed Upon Procedures For Y2K – An Empirical Study”. *New Horizons Journal*, 4, pp. 301-351.
- ♣ Hegazy, M. (1994). ”The Expert AOF: A Rule-Based Expert System For Audit Opinion Formation”. *Journal of Accounting, Management, and Insurance*, 46, pp.49-108.
- ♣ Hegazy, M. (1993). ”The Stepwise System Audit Approach For Construction Contracts”. *Journal of Accounting, Management, and Insurance*, 45, pp.309-386.

- ♣ Hegazy, M. (1993). "The Meaning and Interpretation of the Audit Report: A Comparative Study Between Auditing Standards in U.S.A, U.K and I.A.Gs". Journal of Accounting, Management and Insurance, 45, pp.387-466.
- ♣ Hegazy, M. (1991). "A Framework for the Creation of Operational Audit Programs," Journal of Accounting, Management, and Insurance, 46, pp. 1-47.
- ♣ Hegazy, M. (1991). "An Analytical Study For the Problems of Revenue Recognition in the Accounting Standards", Journal of Accounting, Management, and Insurance, 43, pp.1-66.

Books:

- ✓ Elder, R; Beasley, M; Arens, A; & Hegazy, M. (2011). "Auditing and Assurance Services: An Integrated Approach- Arab World Edition". Book expected to be published by Pearson Publications.
- ✓ Hegazy, M. (2005). "Readings in Auditing of Accounts and Financial statements". Dar El Thakafa El Arabia, (fifth Edition).
- ✓ Hegazy, M. (2005). "Questions and Practical Cases for Readings in Auditing of Accounts and Financial Statements". Dar El Thakafa El Arabia.
- ✓ Hegazy, M. (2002). "A Gentle Introduction to Financial Accounting". Dar El Thakafa El Arabia, (First Edition).
- ✓ Hegazy, M. (2001). "Auditing of Financial Statements and Consultancy Services for Public Accountants". Dar El Thakafa El Arabia, (Second Edition).
- ✓ Hegazy, M. (1996). "A Gentle Introduction to Expert Systems: A Decision Support System Approach". Dar El Thakafa, (Second Edition).
- ✓ Hegazy, M; Awadallah, A, & Hamdy, M. (1993). "Financial Analysis of Financial Statements". Open University.
- ✓ Sharaf, H; & Hegazy, M. (1991)." Commercial Studies". Open University.
- ✓ Hegazy, M. (1990). "Topics in Accounting for Partnerships and Corporation". Dar El Thakafa El Arabia.

Chapters in International Books:

- * Hegazy, M., & Hegazy, K. (2011). " Accounting and Auditing of Derivatives: The Case of Maridive Oil Services", submitted for publication in the Book "Cases on Businesses in the MENA Region: New Trends and Opportunities", IGI Global (www.igi-global.com).

- * Hegazy, M. (2009). “Worlwide Business Tax Guide-Egypt”, CCH – A Wolters Klumer Business, Australia. A detailed Chapter about the Egyptian Tax requirements and Other related Issues in this International Tax Guide.
- * Hegazy, M., & Hamdy, R. (2010). “The Role of Computer Mediated Communication Modes in Enhancing Audit Quality: An Empirical Study”. published in the Book “Pervasive Computing for Business: Trends and Applications”, by editor Dr Varuna Godara, IGI Gllobal publications.

Refereed Proceedings and Presentations

- ♣ Hegazy, M., & Kassem, R. (2010). “ Fraud Detection: Do Red Flags Really Help External Auditors in detecting Financial Statement Fraud”, Paper presented and published in the proceedings of Eurasia Business and Economics Society 2010 Conference, Nippon Hotel, Istanbul-Turkey, May 26-28, pp 61.
- ♣ Hegazy, M., & Al-Ghanem, W. (2010). “ Empirical Analysis of Audit Delays and Timeliness of Corporate Financial Reporting in Kuwait”. Paper presented and published in the proceedings of Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul- Turkey, May 26-28, p.64.
- ♣ Hegazy, M., & Hegazy, K. (2010). “A Web-Based Analysis of U.K Listed Companies Compliance with the Combined Code of Corporate Governance: Audit Committee and Disclosure Arrangements”. Paper presented and published in the proceedings of the 33rd Annual Congress of the European Accounting Association, Istanbul-Turkey, Hilton Hotel, May 19-21, pp 191.
- ♣ Hegazy, M., & Hegazy, K. (2009). “A Web-Based Analysis of U.K Listed Companies Compliance with the Combined Code of Corporate Governance: Audit Committee and Disclosure Arrangements”. Paper presented and published at the proceedings of the Second International Congress on Pervasive Computing and Management, Sydney, Australia, Dec 12-14, pp. 1-15
- ♣ Hegazy, M., & Sami, M. (2009). “An Assessment of the Multi-location Audit Engagements for the Improvement of the Audit Efficiency and Effectiveness: An Empirical Study within the Egyptian Setting”. Paper presented at Research Roundtable Session, 15th Auditing Midyear Conference, St.Petersburg, Florida, January 15-17, pp. 1-30
- ♣ Hegazy, M., & Hamdy, R. (2008). “The Effect of Using Computer-Mediated Communication Modes on the Effectiveness of the Audit Work Performed: Some Empirical Experience from

Egypt". Proceedings of the 1st International Congress on Pervasive Computing and Management, India Habitat Center, New Delhi, 12-14 December, paper 19, pp.1-14.

- ♣ Hegazy, M. (2007). "What Every Director Needs to Know about Accounting and Finance". A paper presented at Practical Tools for Strategic Guidance and Managerial Oversight, 2nd part of Board development Series Certificate Program, EIOD October 22-24, Grand Hyatt, Cairo.
- ♣ Speaker at the Workshop about Methods of Companies Valuation which was held under the auspices of the Ministry of Investment in Cooperation with the Economic Journalists during the period 15-17 June 2006 at Borg El-Arab Hotel in Alexandria.
- ♣ Hegazy, M. (2006). "The Role of the Board of Directors in Corporate Governance in Egypt", A paper presented at the Conference "the Role of the Board of Directors", Held at Grand Hyatt, Cairo, Thursday June 22.
- ♣ Hegazy, M. (2003), "Future Development in Management Accounting," Proceedings of the Conference held at the Faculty of Commerce, Cairo University for the future of the Accounting and Auditing Profession, 19 & 20, March.
- ♣ Rickwood, C., & Hegazy, M. (1989). "Audit Choice Observation on Recorded Practice in England and Wales 1856-1907." Proceedings of the European Accounting Association Conference, Stuttgart.
- ♣ Hegazy, M. (1984), "The Evaluation of Divisional Performance in Multinational Companies", Unpublished Dissertation submitted in part fulfillment for the Degree of Master of Social Science at the Faculty of Commerce & Social Science, University of Birmingham, October.

Non-refereed journals/magazines/newspapers:

- Hegazy, M (2009), "New Investments in Public Sector Companies", Shourok Newspaper, Vol 23, February, 23.
- Hegazy, M (2009), "Tax or Borrowings: Both are inefficient", Shorouk Newspaper, Vol 2, February, 2.
- Hegazy, M (2008), "Audit Committee: Present and Absent Element of Corporate Governance", Nahdat Misr, October, 12, Economic page no 7.
- Hegazy, M, (2008), "How the Government Determine the Fair Value of Companies offered for Sale", Rosalyoussef Magazine, Vol 4128, pp.32-33.
- Hegazy, M, (2008), "The Provision of Tax Services and the Independence of the Auditors", Al-Ahram For Economics, July 15, pp.22-23.
- Hegazy, M, (2008), "The Facts about the Merger of the Holding Company for Trading", Nahdat Misr Newspaper, February, 20, Vol 1192, pp2.

- Hegazy, M, (2008), “Audit of Financial Statements and Certifying Tax returns: Two faces for One Coin”, El-Ahram For Economics Magazine, February, 4th, Vol 2039, pp.24-25.
- Hegazy, M, (2007), “Reasons for Tax Evasion”, Rosal yousef Magazine, October, 12.
- Hegazy, M, (2007), “The Effects of Merger on the Insurance Industry in Egypt”, Nahdat Misr Newspaper, September, 16 & 23 & 30.
- Hegazy, M. (2007), “An Invitation for The Merger of Ahly Bank and Misr Bank”, The Stock Magazine, September, 1.
- Hegazy, M. (2007), “Risks Associated With Privatization of Cairo Bank”, Alam ElYoum Newspaper, July, 29.
- Hegazy, M. (2007), “How Can the Government Determine the Fair Value of Enterprises Offered for Sale”, Rosal Youssef Magazine, July, 27.
- Hegazy, M, (2007), “Analysis of Egypt Budget Deficit and Total Debts”, Nahdat Misr Magazine, June, 22.
- Hegazy, M, (2007), “Techniques for Manipulating Financial Statements”, El Alam El Youm Newspaper, July, 29.
- Hegazy, M. (2006), “Privatization of Omar Afindi and Scientific Bases of Valuation”, El Ahram Newspaper, April, 1.
- Hegazy, M. (2005), “The Independence of Auditors “, the Stock Magazine, December.

Dissertation Supervision and External Examiner:

- ☒ Joint Supervisor of the Master degree Dissertation of the Student Mayada Tawfic “ Balance Scorecard, Performance measures in an Auditing Firm: An Egyptian Perspective”, The Dissertation is currently under preparation by the student starting May 2010.
- ☒ External Examiner of the Master Degree Dissertation of the student Noha Abou Kamar under the title “The Effect of Section 404 of Sarbanes Oxley Act on the effectiveness and Efficiency of Audit Quality”, The degree was awarded to the student on September 2009.
- ☒ Supervisor of the Master Degree Dissertation of the Student Rasha Mohamed Hamdy under the title “the Effect of Using the Electronic Contact Tools on Auditing”. The degree was awarded to the student, June 2008.
- ☒ Joint Supervisor of the Master Degree Dissertation of the Student Rasha Hosni Ahmed under the title “A Proposed Framework for improving the design of the Audit Program in the area of fraud detection as a tool for testing and assessing Internal Control”. The degree was awarded to the student, July 2008.

- ☒ Supervisor of the Master Degree Dissertation of the Student Marwa Mohamed Sami under the title “The Development of Audit Risk Sample for Improving Efficiency and Effectiveness of Auditing”. The degree was awarded to the student September 2007.
- ☒ External Examiner of the Graduation Project titled "The Role of Auditors in Detecting Fraud". Project prepared by Doaa Mostafa, Nour Kabbani and Sherif Morgan under the supervision of Dr Hazem Yassin, MSA University, 2007.
- ☒ Supervisor of the Master Degree Dissertation of the Student Radwa Ahmed Youssef under the title “Analyzing the Disclosed Data in the Board of Director's Report and its Effect on the Entity The Dissertation is currently under preparation by the student starting March 2006.
- ☒ Reader of the thesis titled "Automatic Formulation of the auditor's Opinion: AREX A Knowledge Based Approach". Thesis prepared by Mohamed Aly Mohamed Wahdan, University of Maastricht, Holand, 2006.
- ☒ Supervisor of the Master Degree Dissertation of the Student Mai Beshadi Under the Title “ The Use of Non-Financial Information related with Analytical review Procedures for The Detection of Fraud by the External Auditors”. The degree was awarded to the Student December 2005.
- ☒ Supervisor of the Master Degree Dissertation of the Student Rola Sami Under the Title “Simplifying the Setting Framework of Accounting Standards For Better User Interpretation and Easier Development of Future Standards”. The degree was awarded to the Student July 2004.

Reviewer (Refereer) of Papers and Research Studies for Journals and Conferences:

- ✚ Reviewer of the research paper “Social and Environmental Disclosure in Corporate Annual Reports: The Case of Kuwaiti Corporations”. Special Issue of the Journal of Business Economics and Management (JBEM), July 2010.
- ✚ Reviewer of the Case Study “Electronic Commerce and Management Accountants in Egypt: New Opportunities and Threads”. El-Kahazindar Business Research and Case Center, July 2010.
- ✚ Reviewer of the Case Study “Auditor Industry Specialization in a MENA Region Country: Lessons Learnt from PriceWaterhouseCoopers-Egypt”. El-Kahazindar Business Research and Case Center, June 2010.
- ✚ Reviewer of the Case Study “Cases of Industrial Society: SGBM”-Tunisia”. El-Kahazindar Business Research and Case Center, June 2010.

- ✚ Reviewer of the Case study “Preparing an Optimal Production Plan and a Revised Forecast for Trading Results When there is a Limiting Factor”, El-Kahazindar Business Research and Case Center, April 2010.
- ✚ Reviewer of the Case Study “Are There Any Benefits From Applying Activity Based Costing For Allocating Overheads: The Case of A Metal Industrial Company”, El-Kahazindar Business Research and Case Center, March 2010.
- ✚ Reviewer of the Article “The Role of Audit Committee as a Cornerstone of Corporate Governance in Improving the Quality of Financial Reporting: An Empirical Study for Egyptian Joint Stock Companies”, to be published in the Arab Journal of Administrative Sciences, October 2009.
- ✚ Reviewer of the Article “Investment Environment affecting accounting quality in Transitional economies of Europe”, to be published in a special issue of the Journal of Emerging Markets Finance and Trade (EMFT), August 2, 2009.
- ✚ Reviewer of the Article “Government Ownership, Institutions, and Auditor Reporting Behaviour”, to be presented at the American Accounting Association Annual Conference, to be held in New York, U.S.A, August 1-5, 2009.
- ✚ Reviewer of the Article “Governance Mechanism and Firm Performance in China”, to be presented at the American Accounting Association Annual Conference, to be held in New York, U.S.A, August 1-5, 2009.
- ✚ Reviewer of the Article “Corporate Social Responsibility Disclosure in the Islamic Bank Annual Reports” to be presented at the American Accounting Association Annual Conference, to be held in New York, U.S.A, August 1-5, 2009.
- ✚ Reviewer of the Article “Motivation and Distraction Factors Associated with Student Performance in Advanced Level Undergraduate Accounting Courses: An Empirical Study” to be presented at the American Accounting Association Annual Conference, to be held in New York, U.S.A, August 1-5, 2009.
- ✚ Reviewer of the Article “The factors related to the transfer of companies for application of Lean Approach : An Empirical study of Manufacturing Companies in Kuwait”, to be published at Journal of Accounting, Management and Insurance during 2008.
- ✚ Reviewer of the Article “An Integrated Framework for the study of Work Ethics with application on accounting and auditing firms”, to be published at the Journal of Accounting, Management and Insurance during 2008.

- ✚ Reviewer of the Article “Development of the Performance of Internal Audit for Corporate Governance Requirements: An Applied Study on Joint Stock Companies in Kingdom of Saudi Arabia”, to be published at Journal of Accounting, Management and Insurance during 2008.
- ✚ Reviewer of the Article “Corporate Governance in the Post Sarbanes Oxley ERA: Auditor Experiences”. To be presented at American Accounting Association Annual Conference, held in Anaheim, U.S.A, August 2008.
- ✚ Reviewer of the Article “The effect of IT Controls on Financial Reporting: Evidence from the SOX 404 Audit”, to be presented at the American Accounting Association Annual Conference, held in Anaheim, U.S.A, August 2008.

Reviewer (Refereer) of Research grants:

- Reviewer of the research grant of Ehab Samir Agamy for MBA degree. Fulbright Commission, July 2010.

Chairman and Discussant Activities

- ◆ Chair of the Parallel Session 10 “Corporate Governance”, 33rd Annual Congress, European Accounting Association, Hilton Hotel, Istanbul-Turkey, May 20, 2010.
- ◆ Chair of the Parallel Session III “Accounting”, Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 26, 2010.
- ◆ Chair of the Parallel Session IV “Accounting and Auditing”, Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 26, 2010.
- ◆ Chair of the Parallel Session I “Management”, Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 27, 2010.
- ◆ Chair of the Parallel Session III “Marketing”, Eurasia Business and Economics Society (EBES) Conference, Nippon Hotel, Istanbul-Turkey, May 27, 2010.

Conferences and Continued Professional Education:

Conferences & International Meetings:

- European Accounting Association, the 33rd Annual Congress, Hilton Hotel, Istanbul-Turkey, May 19-21, 2010.
- The Eurasia Business and Economics Society, the 2010 Annual Conference, Nippon Hotel, Istanbul-Turkey, May 26-28, 2010.
- The Syndicate of Commerce “The Accounting and Auditing Profession and the Economic Crisis”, The Fourth Annual Scientific Conference, Marriott Hotel, February 20, 2010.
- British Council, Chatham House and Chevening Association, “ Prospects for Education in Egypt”, 14-15 December 2009.

- The American Accounting Association, “The International Annual Meeting Conference”, New York, 3-6 August 2009.
- The Egyptian Institute of directors, “Investment and Responsible Business Practices”, The second Annual Conference on Corporate Social Responsibility, Marriott Hotel, Cairo, March 23, 2009.
- Horwath International, “International Annual Conference: Building from Strength”, London-United Kingdom 14-17 September 2008.
- The American Accounting Association, The International Annual Meeting Conference, Anaheim, California, 3-6 August, 2008.
- Public Company Accounting Oversight Board, The role and activities of the PCAOB in The Auditing Profession, Washington DC, 21-23 May 2008.
- Egyptian Institute of Directors, Workshop on Executive Regulations of Corporate Governance for Listed Companies, held at the Ministry of Investment, 29 November, 2007.
- Horwath International The International Annual Conference held in Intercontinental Hotel, Montreal, Canada during the period 4-7 November 2007.
- Egyptian Institute of Directors, IFC and UNCTAD, Transparency and Disclosure: Annual International Conference, Mena House Oberoi, June 18-19, Cairo Egypt, 2007.
- Horwath International, Horwath International Annual Meeting held during the period 7 November – 11 November at Intercontinental Hotel, Cape Town, South Africa 2006.
- The American Accounting Association, The Annual Conference held at Washington D.C, U.S.A during the period 7-10 August 2006.
- Ministry of Investment and OECD Conference on Corporate Governance held at Ministry of Investment Head Office, Cairo on 5 July 2006.
- The American Accounting Association The Annual Conference held at Orlanda, Florida, U.S.A during the period 8-11 August 2004.
- The American Accounting Association The Annual Conference held at the City of San Diago, California, U.S.A during the period 7-10 August 1999.
- DFK, The International Conference held at Mexico City, Mexican during the period from 17-21 July 1996.
- The Audit Automotion Conference held at the City of London, U.K during the period from 7-9 june 1995.

- The International Capital Markets Conference held at the Regent Hotel at the City of London, U.K on 29 June 1993.
- The Second National Expert Systems and Development Conference held at the United Nations Agriculture Projects Site in Cairo during the period from 2-6 May 1993.
- Seminar about the Problems of Businesses Defaults showing the Reasons and Means to Remedy such Problems held at the Marriot Hotel in Cairo during the period 18-19 November 1989.
- European Accounting Association, Annual International Congress, Nice-France, 1988.
- KPMG, The International Conference held at the City of San Francisco, California, U.S.A during the period 8-11 September 1985.

Continued Professional Education (CPE):

- * Crowe Horwath International, “Brand compliance and Website Webinar”, Wednesday, July 14, 2010 8 to 10 A.M EDT.
- * CPE, “Audit Report Information Content and Auditor Independence in Credit Decisions: An Experiment, Audit Quality and Cost of Debt Capital for Private Firms: Evidence from Finland, & the Impact of Corporate Governance and Audit Quality on the Cost of Private Loans”, Parallel Session 20 (AU), 33rd Annual Congress, European Accounting Association, Hilton Hotel, Istanbul-Turkey, May 21, 2010.
- * CPE, “ Continuous Auditing Technology Adoption in Leading Internal Audit Organizations, A qualitative Analysis of How Audit Disputes are Developed and Negotiated: The Case of the Egyptian Accounting Firms, The Demand for External Accounting Services by small and medium sized Firms (SMES) in Sweden, Male and Female Auditors’ Overconfidence”. Research Forum Session 2 (AU), 33rd Annual Congress, European Accounting Association, Hilton Hotel, Istanbul-Turkey, May 19, 2010.
- * CPE, “Teaching Cases: Techniques and Challenges”, Workshop presented by Dr Mehdi Khosrow-Pour (President and Publisher of Journal of Cases on Information Technology), The American University in Cairo, March 18, 2010.
- * CPE, “Full-Time students, face to face courses ... Why then online discussion?.”, Workshop presented by Aziza Ellozy and Maha Bali, Center for Learning and Teaching, AUC, Tuesday 3 November, 2009.
- * CPE, “Panopto Course Cast”, Workshop presented by Ahmed Zorkani, the Centre for Learning and Teaching, AUC, Tuesday 20 October, 2009.

- * CPE, “Turnitin.com-the plagiarism prevention system”, Workshop presented by Caroline Mitry, AUC, Sunday 25, 2009.
- * CPE, “Revitalizing Your Classroom: Active & Collaborative Learning in the Classroom”, Workshop presented by Dr Aziza Ellouzy, the Centre for Learning and Teaching, AUC, Tuesday 13 October, 2009
- * CPE, “SOX and Section 404”, Workshop held at the American Accounting Association International Annual Meeting held in New York, Marriott hotel, 2 August 2009.
- * CPE, “IFRS Teaching and Research”, Workshop held at American Accounting Association International Annual Meeting held in New York, Marriott Hotel, 1 August 2009.
- * CPE, “WEB 2.0”, Workshop held at American Accounting Association International Annual Meeting held in New York, Marriott Hotel, 1 August 2009.
- * CPE, “Multimedia Sharing (2)”. The Center for Learning & Teaching, the American University in Cairo, Monday 11 May, 2009 from 10-11, CLT Faculty Development Room – P052. Facilitator Maha Bali.
- * CPE “Visualizations for active and interactive learning”. The Center for Learning & Teaching, Wednesday, Dec 2, 2008 from 2:15 P.M to 3:30 P.M, CLT Faculty `Development Room – P052. Facilitators Dr Aziza Ellozy and Ahmed Zorkani.
- * CPE “Grading or Accessing Learning. The Center for Learning & Teaching, Wednesday, Nov 26, 2008 at 10 to 11 am, CLT Faculty Development Room – P052. Facilitators Dr Pandeli glavani
- * CPE “Risk Consulting Training Course”, Workshop taught by Partners at Horwath International Risk Consulting Steering Committee held at South Beach Marriott Hotel in Miami, Florida, 27-29 October, 2008.
- * CPE “Implementing our Brand Strategy”, Workshop held at Horwath International Annual Conference, London United kingdom, 15 September 2008.
- * CPE “Complying with New Ethics Rules on Independence”, Workshop held at Horwath International Annual Conference, London United kingdom, 15 September 2008.
- * CPE “Updates about Accounting & Assurance Issues”, Workshop held at Horwath International Annual Conference held in London United Kingdom 16 September 2008.
- * CPE “Markets of the London Stock Exchange”, Presentation at LSE - London United Kingdom 17 September 2008.

- * CPE “FASB/IASB Update Part 2”, Workshop held at American Accounting Association International Annual Meeting held in Anaheim, California 2 August 2008.
- * CPE “FASB? IASB Update Part 1”, Workshop held at American Accounting Association International Annual Meeting held in Anaheim, California 3 August 2008.
- * CPE “Publishing Case Studies”, Workshop held at American Accounting Association International Annual Meeting held in Anaheim, California 2 August 2008.
- * CPE “Mock Trial & Forensic Faculty”, Workshop held at American Accounting Association International Annual Meeting held in Anaheim, California 2 August 2008.
- * CPE “WebCT and Blackboard 6 Workshop held at Hill House the American University in Cairo on 13 February 2008.
- * Workshop on "Practical Application of International Financial Reporting Standards (IFRS)". The World Bank, Four Seasons Hotel, Giza, 2007.
- * CPE “Teaching Critical Thinking through Active Learning Workshop” held at Center for Learning & Teaching at the American University in Cairo on 27 November 2007.
- * CPE “New Development in the Accounting and auditing standards”, held at the Horwath International Annual Conference, Montreal – Canada, 4-7 November, 2007.
- * CPE “Questions and Answers Developed for How to Achieve Business behind Borders”, held at the Horwath International Annual Conference, Montreal – Canada, 4-7 November, 2007.
- * CPE “How to Achieve Growth in the level of CPA Business – An Australian Practical Experience”, held at the Horwath International Annual Conference, Montreal – Canada, 4-7 November, 2007.
- * CPE “Forensic Accounting”, held at the Horwath International Annual Conference, Cape Town – South Africa, 9 November, 2006.
- * CPE “Risk Management Approaches”, held at the Horwath International Annual Conference, Cape Town – South Africa, 8 November, 2006.
- * CPE “Audit of Banking and Financial Institutions”, held at the Horwath International Annual Conference, Cape Town – South Africa, 8 November, 2006.
- * CPE “Teaching Case Studies for Intermediate Accounting Workshop”, held at the American Accounting Association Annual Conference, 6 August 2006.
- * CPE “An Introduction to XBRL” held at the American Accounting Association Annual Conference, 6 August 2006.

- * CPE “Fifteen Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax” held at the American Accounting Association Annual Conference, 5 August 2006.
- * Seminar for Corporate Governance held at Beirut Lebanon on 4-5 May 2006 during the Regional meeting of Horwath International (Middle-East).
- * Seminar For Corporate Governance For State-Owned enterprises held at Leadership and Management Development Center under the supervision of the Institute of Director- Ministry of Investment on 18 July 2005.
- * CPE “Thirteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax” held at the American Accounting Association Annual Conference, Orlanda, Florida, 7 August 2004.
- * CPE “Continuous Audit: Assurance in a Real Time Economy”, held at the American Accounting Association Annual Conference, Orlanda, Florida, 8 August 2004.
- * CPE “ The New CPA Exam: Implications for Accounting Education”, held at the American Accounting Association Annual Conference, Orlanda, Florida, 8 August 2004.
- * CPE “Practical Application of International Financial Reporting Standards (IFRS)”, held at Cairo during the period 26-28 June 2004 sponsored by the World Bank.
- * CPE “Researching AI/Expert Systems and Emerging Technologies in Accounting, Auditing and Tax” held at the City of San Diego, California, U.S.A at the American Accounting Association Annual Conference, 14 August 1999.
- * CPE “Effective Learning Through Cases: Examples from the Trueblood Seminar Experiences”, held at the City of San Diego, California, U.S.A at the American Accounting Association Annual Conference, 15 August 1999.
- * CPE “ Valuation Research: Past, Present and Future”, held at the City of San Diego, California, U.S.A at the American Accounting Association Annual Conference, 15 August 1999.
- * CPE “Joint CICA/AICPA Study on Continuous Auditing”, held at the City of San Diego, California, U.S.A at the American Accounting Association Annual Conference, 16 August 1999.
- * CPE “Experimental Economics (Auditing)”, held at the City of San Diego, California, U.S.A at the American Accounting Association Annual Conference, 16 August 1999.

- * CPE “Emerging Technologies in Accounting (Artificial Intelligence/Emerging Technologies)”, held at the City of San Diego, California, U.S.A at the American Accounting Association Annual Conference, 16 August 1999.
- * CPE “AAA/AICPA Technology Toolkit CD-ROM: Successful Examples of Innovative Uses of Technology to Further Students’ Learning in Accounting”, held at the City of San Diego, California, U.S.A at the American Accounting Association Annual Conference, 17 August 1999.
- * CPE “ Information Technology in the Classroom”, held at the City of San Diego, California, U.S.A at the American Accounting Association Annual Conference, 17 August 1999.
- * CPE “ Fraudulent Financial Reporting, 1987-1997”, held at the City of San Diego, California, U.S.A at the American Accounting Association Annual Conference, 17 August 1999.
- * CPE “ Internal Auditing – Visioning the Future”, held at the City of San Diego, California, U.S.A at the American Accounting Association Annual Conference, 18 August 1999.
- * CPE “The audit of Hotels” held at the City of Limasso, Cyprus during the period 5-8 November 1998 and sponsored by the International Auditing Firm “ Horwath”.
- * CPE “Family Management Owned Business” held at the City of Istanbul, Turkey during the period 2-5 May 1997 and sponsored by the International Auditing Firm “Horwath”.
- * CPE “ Seminar on Defaulted Projects: Reasons and Remedies”, Marriott Hotel, Cairo-Egypt, 18-19 November, 1989.

Members of the International Advisory Board/ Editorial Board and Other International Affiliation:

- ✚ Member of the Editorial Board, Journal of Business Studies Quarterly www.jbsq.org since 2009
- ✚ Member of the Editorial Board, Eurasian Business Review, Eurasia Business and Economics Society, www.ebesweb.org since 2010
- ✚ Member of the Advisory Board of Eurasia Business and Economics Society, EBES, Istanbul, Turkey ... An academic society to contribute to the advancement of knowledge in the field of accounting, management, economic and other related fields..... www.ebesweb.org since 2008
- ✚ Member of International Advisory Board” for the 1st and 2nd International Congress on Pervasive Computing and Management”, December 2008 & 2009 in both New Delhi (India) & Sydney (Australia) www.icpcm.org since 2008

INVOLVEMENT IN PROFESSIONAL PROGRAMS AND CONSULTING ACTIVITIES

Dr Mohamed Hegazy is a member of the Following Academic and Professional Associations:

- ✓ The American Accounting Association.
- ✓ Fellow of the Egyptian Society of Accountants and Auditors no 143.
- ✓ Fellow of Arab Federation of Accountants and Auditors.
- ✓ Fellow of the Egyptian Society for Taxation no 685.

In addition, due to the Auditing Professional Experience Dr Hegazy is registered with the following Professional Associations and Government Institutions:

- ♣ The list of practising auditors at the Ministry of Finance under no 9542.
- ♣ The list of Practising Auditors of the Mutual Investment Funds and Listed Corporations at the General Authority for Capital Markets under no 60.
- ♣ The list of Practising Auditors of the Joint Venture Companies at The Central Audit Organization under no 719.
- ♣ The list of Practising Auditors of Banks and Financial Institutions at the Central Bank of Egypt.
- ♣ The list of Practising Auditors of the Insurance Companies at the General Authority for Insurance Governance under no 23.
- ♣ The list of practising auditors of Mortgage Companies under no 6.
- ♣ The list of Arbitrators at the Ministry of Justice under no 366.