



Rana Mustafa Airout

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**Education:**

Degree	Institution	Date	Rate
High School	Amman, Jordan	2005	91
B.S. Accounting	Hashemite University, Jordan	2009	Very Good
M.S MBA	Balqa Applied University, Jordan	2012	Excellent
PhD. Accounting	World Islamic Science & education, Jordan	2015	Excellent

**Academic Position:**

Position	Institution	Date
Assistant Professor	Philadelphia University	2015-2023
Associate Professor	Philadelphia University	2023-Till Now

**Professional Position:**

Position	Institution	Date
Accountant – Supervisor	Abdali Company for Development & Investment	2009
Internal Auditor	Jordanian Electric Power Co.	2010-2015

### **-Publications:**

- 1- Bibliometric insights into the intellectual dynamics of forensic accounting research, Cogent Business & Management, Vol.11(1),2024.
- 2- The role of organizational antecedents in fostering accounting intelligence adoption: The mediating influence of organizational culture, Human Systems Management, Vol. 43(9), 2024.
- 3- The Moderating Role of Liquidity in the Relationship between the Expenditures and Financial Performance of SMEs: Evidence from Jordan, Economies, Vol. 11(4),2023.  
  
4- The Moderating Effect of Corporate Governance on Corporate Social Responsibility and Information Asymmetry: An Empirical Study of Chinese Listed Companies, Economies, Vol.10(11), 2023.
- 5- The moderating role of IFRS in the relationship between risk management and financial disclosure in Jordanian banks, Banks and Bank Systems, Vol.17(3),2022.  
  
6- Control environment effectiveness: the influence of control systems on the external audit procedures quality,Academy of Accounting and Financial Studies Journal, Vol.26, issue 1, 2022.
- 7- The Impact of Using the Lean Accounting Tools on Improving the Lean Planning Level in the Jordanian Industrial Public Shareholding Companies, International Journal of Economics and Management Systems, Vol. 7, 2022.  
  
8- The Role of Accounting information Systems in enhancing the quality of external audit procedure, Journal of Management Information and Decision Sciences, Vol.24, issue 7, 2021.
- 9- The mediating role of innovation in the relationship between corporate governance and organization performance, International Journal of Business Information Systems, accepted to publish, 2022.
- 10- The impact of the organizational factors on the intention to adopt cloud-based accounting information system among Jordanian financial SMEs, International Journal of business excellence, accepted to publish, 2022.  
  
11-Internal and External audit and the banks` commitment to deduct and combatingof money laundering in Jordan, Academy of Accounting and Financial Studies Journal, Vol.22, issue 5, 2018.
- 12-Evaluation of Financial Performance of Islamic Banks in Jordan (2001-2010) "A comparative study", International Journal of Economics and Finance, Vol.9, issue 9, 2017.

### **- Reference papers, policy papers, position papers, Guides and scripts:**

1. Preparing a paper entitled "The Role of Responsibility Accounting in Achieving the Internal Control Objectives of Independent Jordanian Government Units" at the International Conference: Modern Trends in Business, Amman Arab University, Amman, 2016.
2. Preparing a paper entitled "Accounting for Sustainability", Philadelphia University, Amman, 2017.
3. Preparing a guide entitled "Mechanisms for civil society involvement and oversight in the stages of preparing the Jordanian public budget" - Transparency International
4. Preparing a policy paper entitled "The sensitivity of public expenditures to standards of transparency and integrity" - Transparency International - Rasheed, 2020.
5. Preparing a position paper entitled "Comparing health expenditures during the Corona pandemic between the years 2020-2021" - Transparency International - Rashid, 2021.
6. Preparing a position paper entitled "financial policies and their transparency during the Corona pandemic - Jordan between the health and financial pandemic", Transparency International - Rashid, 2021
7. Preparing a reference paper entitled "A reading of the most important general features of the general budget law for 2020 and the role of civil society", Transparency International - Rashid, 2020.
8. Preparing a content script for videos on the stages of preparing the general budget for all citizens and published on the official website of Transparency International - Rashid, 2021.
9. - Reviewing and preparing summaries of the Audit Bureau's report for the years 2021 and 2022 in cooperation with Transparency International organization, and submitting it to the Finance Committee in the Jordanian House of Representatives.

### **-Certificates, courses and Training:**

1. The Jordanian Chartered Accountant Course, JCPA.
2. Certificate of using the global audit program ACL.
3. Certificate of using Teammate audit software.
4. International Accounting and Financial Reporting Standards Course.

5. A specialized course in International Accounting Standard No. 39 and Financial Reporting Standard No. 9.

6. A specialized course in international auditing standards.

7. TOEFL-IBT certificate.

8. SAP-FICO software Training.

9. Quick Box Training.

10. Advance Excel Training.

**- Supervising Master's theses:**

- 1- Master's thesis entitled "Comparing cash flows between Jordanian commercial and Islamic banks", by student Mahdi Al-Alawin 2024.
- 2- Master's thesis entitled "The impact of the efficiency and effectiveness of cybersecurity on the quality of accounting information in Jordanian commercial banks", by student Najla Al-Zoubi, 2024.
- 3- Master's thesis entitled "The impact of activating artificial intelligence techniques in enhancing internal audit activities in Jordanian commercial banks" by student Alaa Arabiyat, 2024.
- 4- Master's thesis entitled "The impact of applying corporate governance on the return on equity in Jordanian Islamic banks" by student Weam Ghazali, 2025
- 5- Master's thesis entitled "The impact of disclosing social responsibility accounting on the debt ratio in Jordanian hotels" by student Hiba Abu Al-Asal, 2025

### **-Conferences:**

1. Participation in the economic conference to activate the role of internal control in 2013.
2. Participation in the World Economic Forum, Jordan Dead Sea, 2015.
3. Participation in the Sixth Youth Conference entitled Arab Economy and Youth Empowerment for the Future, Amman, 2015.
4. Participation in the Ninth International Scientific Conference: Modern Trends in Administrative and Financial Thought Project Management: Challenges and Prospects, Philadelphia University, Amman, 2016.
5. Participation in the University of Bahrain Conference, Bahrain, 2019.
6. Participation in the International Conference on Business and Technology, Bahrain, 2022

### **-Languages:**

1. Arabic/mother tongue
2. Excellent English (writing, speaking, listening)
3. French / Beginner

### **-Membership:**

1. Membership in the Association of Internal Auditors / Jordan
2. Membership in the Sustainable Development Committee/ Talal Abu-Ghazaleh Complex/ Jordan.

### **-Computer skills:**

- 1- Excel, Word, PowerPoint , Access, and Moodle.
- 2- Oracle, Teammate for auditing program.
- 3- ACL for auditing program.
- 4- Google Drive, Google Form, one drive, Microsoft Teams and zoom.