

King Talal School of Business Technology



Faculty Curriculum Vitae (CV) 2020-2025

I. Personal and Contact Information

Full Name	Modar Abdullatif
Current Rank	Professor
Faculty Type	<input checked="" type="checkbox"/> Core Faculty <input type="checkbox"/> Non-Core Faculty Non-Core Faculty (Adjunct, Visiting, Practitioner)]
Date of Appointment	14/9/2014
Academic Discipline/Field	Accounting
Professional Email	m.abdullatif@psut.edu.jo
ORCID/Scopus ID	ORCID: 0000-0001-6401-205X Scopus: 54891348000

II. Education and Qualifications

Please list all relevant degrees and professional certifications, starting with the highest degree (Ph.D./DBA).

Degree/Certification	Institution	Country	Year Completed	Academic Discipline
Ph.D./DBA	University of Manchester	United Kingdom	2003	Accounting and Finance
Master's	University of Jordan	Jordan	1995	Business Administration / Accounting
Bachelor's	University of Jordan	Jordan	1991	Accounting

III. Teaching and Pedagogical Activities

A. Courses Taught (Last 5 years)

Course Name	Program Level (UG/Master's)	Credit Hours	ERS Integration (Y/N)
Auditing I	UG	3	Y
Auditing II	UG	3	Y
Forensic Accounting	UG	3	Y
Advanced Accounting	UG	3	N
Accounting Theory	UG	3	Y
Principles of Accounting I	UG	3	N
Graduation Project	UG	3	Y
Advanced Auditing, Fraud, and Forensic Accounting	Master	3	Y

B. Student Supervision

Year	Student Name	Role Supervisor/ Co-sup	Thesis Title	Status Ongoing/Completed
2025	Hanin Alfetyani	Supervisor	Shifting the Paradigm from Periodic Audits to Continuous Audits: Evidence from Jordanian Audit Firms	Ongoing

2025	Fatima Alzahraa Alsaket	Supervisor	The Use of Data Analytics in Client Risk Assessment and Substantive Testing by Audit Firms in Jordan	Ongoing
2023	Maisam Abdelfattah	Supervisor	Blockchain and Platform Crowdfunding as Entrepreneurship Financing Methods in Jordan	Completed

C. Teaching Innovation and Recognition

Describe any significant new course/program development, use of innovative pedagogical methods (e.g., simulations, blended learning, use of case study method), and list any teaching awards.

During 2020-2025, I developed a new master course entitled "Advanced Auditing, Fraud and Forensic Accounting", that is currently taught to students in the Master of Financial Technology and Accounting Analytics programme.

IV. Research and Intellectual Contributions (IC)

A. Peer Reviewed Journal Publications

Classify your intellectual contributions (IC) into the three categories: Disciplinary/Basic Scholarship (DS), Applied/Practice-Oriented Scholarship (AS), and Pedagogic Scholarship (PS). ERS (Ethics, Responsibility, and Sustainability)

IC Type (DS/AS/PS)	Full Citation (Journal, Book, Case Study, etc.)	Publication Date	Journal Indexing/ IF (If Applicable)	ERS Focus (Y/N)
AS	Alzebdieh, R., Ramadan, A. Abdullatif, M., & Ballour, S. (2025) " Audit Firm Characteristics and Information Asymmetry: Evidence from Jordan", Submitted for publication in <i>Cogent Business and Management</i>	Under review	ESCI Scopus Q1	Y
AS	Alzebdieh, R., Alghazzawi, R., Srouji, A., Abdullatif, M., & Ballour, S. (2025), "The Influence of Board Characteristics and Ownership Structure on Information Asymmetry: Evidence from Jordan". Submitted for publication in the <i>International Journal of Disclosure and Governance</i>	Under review	ESCI Scopus Q1	Y

AS	Abdelfattah, M. & Abdullatif, M. (2025) " Financing Entrepreneurial Firms in Jordan: Technological versus Traditional Methods", <i>Journal of Entrepreneurship and Public Policy</i> , Vol. 14 No. 2, pp. 269-287	2025	ESCI Scopus Q1	N
AS	Abdullatif, M., Alzebdieh, R., & Ballour, S. (2025) "The Effect of Key Audit Matters on the Audit Report Lag: Evidence from Jordan", <i>Journal of Financial Reporting and Accounting</i> , Vol. 23 No. 1, pp. 257-284	2025	ESCI Scopus Q1	Y
AS	Mustafa, D.I, Alzebdieh, R.M., Abdullatif, M., & Al-Majali, S.A. (2024), "Intellectual Capital and Firm Performance of Jordanian Financial Institutions", <i>Banks and Bank Systems</i> , Vol. 19, No. 3, pp. 9-22	2024	Scopus Q1	N
AS	Almarayeh, T.S., Abdullatif, M., & Aibar-Guzman, B. (2022), "The Role of Audit Committees in Mitigating Earnings Management: Evidence from Jordan", <i>Journal of Accounting in Emerging Economies</i> , Vol. 12 No. 5, pp. 882-907.	2022	ESCI Scopus Q1	Y
AS	Abdullatif, M., Banna, A., El-Sahsah, D., & Wafa, T. (2021) "Exploring the Application of Analytical Procedures by Jordanian External Auditors", <i>Journal of Governance and Regulation</i> , Vol. 10, No. 3, pp. 44-53	2021	Scopus Q3	Y
AS	Alhadab, M., Abdullatif, M., Ahmed, A.H., Tahat, Y., & Mansour, I. (2021), "Political Connections, Government Ownership and Earnings Management: Evidence from Jordan", <i>International Journal of Accounting, Auditing and Performance Evaluation</i> , Vol. 17, No. 1/2, pp. 93-126	2021	Scopus Q4	Y

AS	Abdullatif, M. & Al-Rahahleh, A.S. (2020), "Applying a New Audit Regulation: Reporting Key Audit Matters in Jordan", <i>International Journal of Auditing</i> , Vol.24, No.2, pp.268-291	2020	SSCI IF 1.4 Scopus Q1	Y
AS	Alhadab, M., Abdullatif, M., & Mansour, I. (2020), "Related Party Transactions and Earnings Management in Jordan: The Role of Ownership Structure", <i>Journal of Financial Reporting and Accounting</i> , Vol.18, No.3, pp.505-531	2020	ESCI Scopus Q1	Y
AS	Almarayeh, T.S, Aibar-Guzman, B., & Abdullatif, M., (2020) ,"Does Audit Quality Influence Earnings Management in Emerging Markets? Evidence from Jordan", <i>Revista de Contabilidad – Spanish Accounting Review</i> , Vol. 23 No. 1, pp. 64-74	2020	SSCI IF 1.6 Scopus Q3	Y

B. Conference Presentations and Research Grants

Activity	Title/Topic	Funding Body/Conference Name	Year
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V. Professional Experience and Relevance

A. Non-Academic Work Experience

List significant full-time non-academic employment, especially if relevant to your teaching and research.

Company/Organization	Title/Role	Start Date	End Date	Key Responsibilities/Achievements
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B. Professional Engagement

Activity	Organization/Client	Role/Nature of Work	Dates (Start-End)
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VI. Service and Engagement

List your service contributions, distinguishing between internal (University/School) and external (Community/Societal) roles.

Service Type	Committee/Role	Organization/Body	Dates (Start-End)
University/School Service	University Research Committee / Member	Princess Sumaya University for Technology	2024-present
University/School Service	Department board / Member	Princess Sumaya University for Technology	2020-present
University/School Service	Department research committee / Chair	Princess Sumaya University for Technology	2020-present
University/School Service	Department curriculum plan committee / Member	Princess Sumaya University for Technology	2020-present
University/School Service	Department AACSB committee / Member	Princess Sumaya University for Technology	2020-present
University/School Service	Department ACCA committee / Chair	Princess Sumaya University for Technology	2023-2025
University/School Service	Faculty AACSB committee / Member	Princess Sumaya University for Technology	2022-2023
University/School Service	Faculty research committee / Member	Princess Sumaya University for Technology	2022-2023
University/School Service	Faculty journal committee / Member	Princess Sumaya University for Technology	2022-2023
University/School Service	Faculty conference committee / Member	Princess Sumaya University for Technology	2022-2023

University/School Service	University, faculty, and department promotion evaluation committees / Chair or Member	Princess Sumaya University for Technology	2020-present
University/School Service	Faculty supervisor of student team in the CFA Research Challenge competition	Princess Sumaya University for Technology	2019 - present
University/School Service	Faculty supervisor of student team in the IMA Student Case competition	Princess Sumaya University for Technology	2023 - present
University/School Service	Faculty supervisor of student team in the Fintech Rally competition	Princess Sumaya University for Technology	2025
Editorial Service	Journal of Financial Reporting and Accounting	Board member	2016 - present
Editorial Service	Arab Gulf Journal of Scientific Research	Board member	2023 - present
Reviewer Activity	International Journal of Auditing	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Abacus	Peer reviewer for journal	Last 3 Years
Reviewer Activity	International Journal of Islamic and Middle Eastern Finance and Management	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Revista de Contabilidad – Spanish Accounting Review	Peer reviewer for journal	Last 3 Years
Reviewer Activity	International Journal of Emerging Markets	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Business Process Management Journal	Peer reviewer for journal	Last 3 Years
Reviewer Activity	International Journal of Economics and Finance	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Meditari Accountancy Research	Peer reviewer for journal	Last 3 Years

Reviewer Activity	Corporate Social Responsibility and Environmental Management	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Business Ethics, the Environment and Responsibility	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Eastern European Economics	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Journal of Islamic Accounting and Business Research	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Journal of Financial Reporting and Accounting	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Journal of Economic and Administrative Sciences	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Asian Review of Accounting	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Journal of Accounting in Emerging Economies	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Corporate Governance: The International Journal of Business in Society	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Journal of Applied Accounting Research	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Review of Accounting and Finance	Peer reviewer for journal	Last 3 Years
Reviewer Activity	International Journal of Accounting and Information Management	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Accounting Research Journal	Peer reviewer for journal	Last 3 Years
Reviewer Activity	International Journal of Productivity and Performance Management	Peer reviewer for journal	Last 3 Years
Reviewer Activity	African Journal of Economic and Management Studies	Peer reviewer for journal	Last 3 Years
Reviewer Activity	International Journal of Ethics and Systems	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Journal of Public Affairs	Peer reviewer for journal	Last 3 Years

Reviewer Activity	Journal of Business and Socio-Economic Development	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Competitiveness Review	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Asian Academy of Management Journal of Accounting and Finance	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Journal of International Accounting, Auditing and Taxation	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Discover Sustainability	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Management and Sustainability: An Arab Review	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Arab Gulf Journal of Scientific Research	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Fintech and Digital Accounting Review	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Journal of Humanities and Applied Social Sciences	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Journal of Sustainable Finance and Investment	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Cogent Business and Management	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Cogent Economics and Finance	Peer reviewer for journal	Last 3 Years
Reviewer Activity	African Journal of Accounting, Auditing and Finance	Peer reviewer for journal	Last 3 Years
Reviewer Activity	Jordan Journal of Business Administration	Peer reviewer for journal	Last 3 Years

VII. Ethics, Responsibility, and Sustainability (ERS) Contribution

Please ensure all ERS-related activities are documented here, even if listed elsewhere. CSR (Corporate Social Responsibility)

Activity Type	Details of Contribution	ERS Theme (e.g., CSR, Climate, Governance)	Year
Teaching	Taught courses including an ethics and/or sustainability reporting component	Ethics (for auditing and forensic accounting courses) and sustainability reporting (for accounting theory course)	2020-present
Research	Alzebdieh, R., Ramadan, A. Abdullatif, M., & Ballour, S. (2025) " Audit Firm Characteristics and Information Asymmetry: Evidence from Jordan", Submitted for publication in <i>Cogent Business and Management</i>	Ethics (auditing and information asymmetry research)	2025
Research	Alzebdieh, R., Alghazzawi, R., Srouji, A., Abdullatif, M., & Ballour, S. (2025), "The Influence of Board Characteristics and Ownership Structure on Information Asymmetry: Evidence from Jordan". Submitted for publication in the <i>International Journal of Disclosure and Governance</i>	Ethics (information asymmetry research)	2025
Research	Abdullatif, M., Alzebdieh, R., & Ballour, S. (2025) "The Effect of Key Audit Matters on the Audit Report Lag: Evidence from Jordan", <i>Journal of Financial Reporting and Accounting</i> , Vol. 23 No. 1, pp. 257-284	Ethics (auditing)	2025
Research	Almarayeh, T.S., Abdullatif, M., & Aibar-Guzman, B. (2022), "The Role of Audit Committees in Mitigating Earnings Management: Evidence from Jordan", <i>Journal of Accounting in Emerging Economies</i> , Vol. 12 No. 5, pp. 882-907.	Ethics (auditing and earnings management)	2022
Research	Abdullatif, M., Banna, A., El-Sahsah, D., & Wafa, T. (2021) "Exploring the Application of Analytical Procedures by Jordanian External Auditors", <i>Journal of Governance and Regulation</i> , Vol. 10, No. 3, pp. 44-53	Ethics (auditing)	2021
Research	Alhadab, M., Abdullatif, M., Ahmed, A.H., Tahat, Y., & Mansour, I. (2021), "Political Connections, Government Ownership and Earnings Management: Evidence from Jordan", <i>International Journal of Accounting, Auditing and Performance Evaluation</i> , Vol. 17, No. 1/2, pp. 93-126	Ethics (earnings management)	2021

Research	Abdullatif, M. & Al-Rahahleh, A.S. (2020), "Applying a New Audit Regulation: Reporting Key Audit Matters in Jordan", <i>International Journal of Auditing</i> , Vol.24, No.2, pp.268-291	Ethics (auditing)	2020
Research	Alhadab, M., Abdullatif, M., & Mansour, I. (2020), "Related Party Transactions and Earnings Management in Jordan: The Role of Ownership Structure", <i>Journal of Financial Reporting and Accounting</i> , Vol.18, No.3, pp.505-531	Ethics (earnings management)	2020
Research	Almarayeh, T.S, Aibar-Guzman, B., & Abdullatif, M., (2020) ,"Does Audit Quality Influence Earnings Management in Emerging Markets? Evidence from Jordan", <i>Revista de Contabilidad – Spanish Accounting Review</i> , Vol. 23 No. 1, pp. 64-74	Ethics (auditing and earnings management)	2020

VIII. International Experience

List activities that demonstrate international engagement in teaching, research, and professional practice.

Activity Type	Institution/Location	Role/Purpose	Dates (Start-End)
International Collaboration	Beatriz Aibar-Guzman, University of Santiago de Compostela, Spain	Almarayeh, T.S., Abdullatif, M., & Aibar-Guzman, B. (2022), "The Role of Audit Committees in Mitigating Earnings Management: Evidence from Jordan", <i>Journal of Accounting in Emerging Economies</i> , Vol. 12 No. 5, pp. 882-907.	2022
International Collaboration	Beatriz Aibar-Guzman, University of Santiago de Compostela, Spain	Almarayeh, T.S, Aibar-Guzman, B., & Abdullatif, M., (2020) ,"Does Audit Quality Influence Earnings Management in Emerging Markets? Evidence from Jordan", <i>Revista de Contabilidad – Spanish Accounting Review</i> , Vol. 23 No. 1, pp. 64-74	2020

International Collaboration	<p>Ahmed Hassan Ahmed, University of Stirling, UK</p> <p>Yasean Tahat, Gulf University of Science and Technology, Kuwait</p>	<p>Alhadab, M., Abdullatif, M., Ahmed, A.H., Tahat, Y., & Mansour, I. (2021), "Political Connections, Government Ownership and Earnings Management: Evidence from Jordan", <i>International Journal of Accounting, Auditing and Performance Evaluation</i>, Vol. 17, No. 1/2, pp. 93-126</p>	2021
International Collaboration	<p>Ayat Al-Rahahleh, Texas A & M University – Corpus Christi, USA</p>	<p>Abdullatif, M. & Al-Rahahleh, A.S. (2020), "Applying a New Audit Regulation: Reporting Key Audit Matters in Jordan", <i>International Journal of Auditing</i>, Vol.24, No.2, pp.268-291</p>	2020