FAWWAZ ALRWABDAH

PH.D. IN ACCOUNTING



Assistant Professor of Accounting | Al-Isra University, Amman, Jordan

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PROFILE

Assistant Professor of Accounting at Al-Isra University (Jordan) and an Accounting researcher (Ph.D., Universiti Sains Malaysia) with a research programme spanning corporate governance, ownership structure, firm performance, AI in accounting and sustainability / ESG disclosure in emerging capital markets. Author of 30+ research outputs — published, accepted and under peer review across leading SSCI- and Scopus-indexed journals — with extensive first-author and corresponding-author contributions and applied expertise in PLS-SEM, GARCH and bibliometric methods. Beyond research, an active contributor to USM's international engagement — having recruited close to 150 postgraduate students from across the Arab world and supported academic partnerships between USM and Jordanian universities.

EDUCATION

Doctor of Philosophy (Ph.D.) in Accounting — **2026**
Universiti Sains Malaysia, Penang, Malaysia
QS World University Rankings 2027: #128 worldwide · 2nd in Malaysia · Malaysia's only APEX University
Thesis: *The Moderating Effect of Board Diversity on the Relationship between Ownership and Firm Performance: Evidence from Jordan*

Master of Accounting — **2017**
Jadara University, Irbid, Jordan

Bachelor of Accounting — **2014**
Yarmouk University, Irbid, Jordan

RESEARCH INTERESTS

Corporate Governance · Ownership Structures · Firm Performance · AI in Accounting · Sustainability Disclosure · ESG Reporting · FinTech · PLS-SEM · GARCH Modelling · Bibliometric Analysis · Emerging Capital Markets

METHODOLOGICAL EXPERTISE

PLS-SEM (SmartPLS 4.0) · SPSS · GARCH / EGARCH · GMM Estimation · Difference-in-Differences · Monte Carlo Simulation · VOSviewer Bibliometric Analysis · R Studio · Machine Learning · Scopus-Based Systematic Reviews

PUBLICATIONS & RESEARCH OUTPUT

13	7	13
PUBLISHED	ACCEPTED	UNDER REVIEW

33 total research outputs · the majority targeting SSCI / Scopus Q1-ranked journals

All Research Outputs 33 papers

#	Status	Research Title & Outlet	Author Role
1	PUBLISHED	**Measuring Environmental Exposure Beyond ESG Ratings: A Transparent Sector-Based Carbon-Exposure Measure and Firm Profitability Across Six Developed Markets** *Sustainability · Scopus / WoS · SSCI · Q1 · 2026*	1st
2	PUBLISHED	**Green Digital Technologies as Catalysts for Sustainable Business Transformation: Institutional Drivers of IFRS-Aligned Climate Disclosure in an Emerging Capital Market** *Sustainability* · Scopus / WoS · SSCI · Q1 · 2026	3rd / *Corr.*
3	PUBLISHED	**The Impact of AI-Driven Accounting Technologies on Financial Performance: Evidence from Listed Financial Companies in Jordan** *Scientific Culture* · 2026	2nd / *Corr.*
4	PUBLISHED	**Perceived AI Replacement Threat and Accountants' Job Performance: The Mediating Role of Technology Anxiety** *Scientific Culture* · 2026	Corr.
5	PUBLISHED	**Machine Learning-Based Prediction of Firm Performance Using Ownership Structure, Board Diversity, and AI Analytics: Evidence from Jordanian Listed Firms (2015–2024)** *Scientific Culture* · 2026	1st
6	PUBLISHED	**The Moderating Effect of Board Director Diversity on the Relationship between Ownership Structure and Firm Performance: Evidence from Jordan** *Int. J. of Academic Research in Accounting, Finance and Management Sciences* · ERA · 2024	1st
7	PUBLISHED	**The Impact of Ownership Structure on Firm Performance in Jordan** *Int. J. of Academic Research in Accounting, Finance and Management Sciences* · ERA · 2024	1st
8	PUBLISHED	**Corporate Governance, Ownership Structures and Firm Performance: Evidence from Jordan** *Int. J. of Academic Research in Business and Social Sciences* · ERA · 2024	1st
9	PUBLISHED	**AI-Driven Banking Accounting and Organizational Resilience: Decision Intelligence as Mediator and Digital Leadership as Moderator** *SSRN Working Paper* · Working Paper · 2026	1st
10	PUBLISHED	**The Temporal Paradox of Mandatory Sustainability Disclosure: Evidence from Saudi Arabia's 2021 Tadawul ESG Guidelines on Reporting Quality** *Sustainability* · Scopus / WoS · SSCI · Q1 · 2026	2nd / *Corr.*
11	PUBLISHED	**Mandate or Market? Climate-Disclosure Regulation and the Quality of Corporate Climate Governance: Evidence from Staggered Adoption Across Four Economies** *Sustainability* · Scopus · Q1 · 2026	1st
12	PUBLISHED	**The Role of Digitization in Corporate Financial Performance: Evidence from GCC Banks, 2020–2025** *Journal of Risk and Financial Management* · Scopus / WoS · SSCI · Q1 · 2026	6th/*Corr.*

#	Status	Research Title & Outlet	Author Role
13	PUBLISHED	**Sustainable Business Models and ESG Reporting Quality? Evidence from Serial Mediation Model of Technology Adoption and Triple Bottom Line Performance** *Dibon Journal of Business* · 2026	1st
14	ACCEPTED	**Market Volatility under Trade Policy Uncertainty: GARCH Evidence from Trump's 2025 Tariff Announcements** *International Trade, Politics and Development* · DOAJ · Accepted 2026	3rd
15	ACCEPTED	**Algorithmic Governance and Audit Efficiency: The Role of AI Adoption and IT Governance in Jordanian Commercial Banks** *Humanities and Social Sciences Communications* · SSCI · **Q1** · 2026	2nd / *Corr.*
16	ACCEPTED	**When Disclosure Reveals and Conceals: Differential Effects of Environmental, Social, and Governance Pillars on Earnings Management in Saudi Arabia's Vision 2030 Era** *Humanities and Social Sciences Communications* · SSCI · **Q1** · 2026	1st
17	ACCEPTED	**Decoding the Leverage–Profitability Nexus in Saudi Financial Firms: Disentangling Within-Firm and Between-Firm Effects via the Mundlak Hybrid Approach** *International Journal of Emerging Markets* · SSCI · **Q1** · 2026	2nd
18	ACCEPTED	**Technological Transformation of Banking Ecosystems: A Systematic Literature Review, Bibliometric Analysis, and Integrative Framework for Assessing the Impact of Emerging Technologies** *International Review of Economics & Finance* · SSCI · **Q1** · 2026	2nd / *Corr.*
19	ACCEPTED	**Generative Artificial Intelligence and the Future of Accounting Education: Opportunities, Risks, and a Roadmap for Higher Education Institutions** *Book Chapter- Towards Future Technologies in Education . 2026*	2nd
20	ACCEPTED	**إدارة رأس المال العامل والاستدامة المالية للشركات السعودية المدرجة: أدلة من تحليل البيانات المقطعية الزمنية الديناميكي لسوق تداول خلال حقبة رؤية 2030 (2015-2024)** ***Arab Journal of Administrative Sciences* · 2026**	1st / *Corr.*
21	UNDER REVIEW	**Does Model Complexity Pay for Financial-Distress Early Warning? A Transparent, PN17-Aligned Benchmark for Bursa Malaysia** *Computational Economics* · SSCI · **Q2** · 2026	2nd / *Corr.*
22	UNDER REVIEW	**Do cash-flow patterns improve financial-distress prediction beyond Altman and Ohlson? Out-of-sample evidence from a frontier market** *Managerial Finance* · Scopus · **Q2** · 2026	1st / *Corr.*
23	UNDER REVIEW	**Cash Flow Signals in Weak-Institution Markets: Life-Cycle Patterns, Creditor Rights, and the Anatomy of Corporate Distress in Frontier MENA** *PLOS ONE* · SSCI · **Q1** · 2026	2nd / *Corr.*
24	UNDER REVIEW	**How Coherent Are Review Studies in Accounting? A Five-Framework Audit Using Bibliometric and Computational Content Analysis** *Humanities and Social Sciences Communications* · ESCI · **Q1** · 2026	1st / *Corr.*
25	UNDER REVIEW	**Fintech Innovation and AI Implementation as Drivers of Sustainable Performance: The Mediating Role of Corporate Green Innovation and Top Management Support in Jordanian Technology and Communication Companies** *Int. J. of Economics, Management and Accounting* · ESCI · **Q3** · 2026	1st
26	UNDER REVIEW	**Financial Sustainability of Qatari Firms under IFRS: An Empirical Analysis of XBRL Data** *Management & Sustainability: An Arab Review* · Scopus · **Q1** · 2026	1st / *Corr.*
27	UNDER REVIEW	**Governance Determinants of SDG-Washing: Board Sustainability Expertise, Family Ownership, and External Audit in Jordan** *Management & Sustainability: An Arab Review* · Scopus · **Q1** · 2026	1st / *Corr.*

#	Status	Research Title & Outlet	Author Role
28	UNDER REVIEW	**Fintech Disruption and Corporate Reporting Credibility: The Mediating Role of Real-Time Data Analytics Capability — A Field Study on Financial Analysts and Accounting Professionals in Jordan** *Accounting Profession Journal* · DOAJ · 2026	1st
29	UNDER REVIEW	**Working Capital Management and Financial Sustainability of Saudi Listed Companies: Evidence from Dynamic Time-Segment Analysis of the Tadawul Market during the Vision 2030 Era (2015–2024)** *Journal of Sustainable Research in Applied Sciences* · 2026	2nd
30	UNDER REVIEW	**When Growth Doesn't Help: Pure Hysteresis in Jordan's Youth Unemployment, 2004–2025** *Review of Middle East Economics and Finance* · 2026	1st
31	UNDER REVIEW	**Climbing the Same Ladder: National Fields, External Scrutiny, and the Convergence of Corporate Climate-Governance Quality Across Four Economies, 2015–2025** *Int. J. of Climate Change Strategies and Management* · SSCI · Q2 · 2026	2nd / *Corr.*
32	UNDER REVIEW	**Talk or Tokens? Generative-AI Evidence on Whether the Market Distinguishes Substantive from Symbolic Blockchain Disclosure** *Ledger* · ESCI · Q3 · 2026	1st

International Peer Review Contributions (Summer 2026)

1. **Faith, Funds, and Fraud: Fintech Regulation and the Dana Syariah Indonesia Case**
   International Journal of Emerging Markets |SSCI | Reviewed:2026
2. **Carbon Risk and ESG Credibility: Can Regulation Rebuild Consumer Confidence?**
   Corporate Social Responsibility and Environmental Management |SSCI | Reviewed:2026
3. **Financial Shared Service Centers and Corporate Financial Asset Allocation: A Capital Structure Adjustment Perspective**
   International Journal of Emerging Markets |SSCI | Reviewed:2026
4. **Personal Values as Determinants of Entrepreneurship in a Developing Country: The Case of Ecuador**
   Journal of Entrepreneurship and Innovation in Emerging Economies |SSCI | Reviewed:2026
5. **Corporate social responsibility, advertising, or both? On the moderating role of advertising in the CSR-financial performance relationship**
   Heliyon (Elsevier) | SSCI | Reviewed: 2026

LEADERSHIP, OUTREACH & UNIVERSITY PARTNERSHIPS

Alongside an active research agenda, an engaged contributor to Universiti Sains Malaysia's international growth — recruiting postgraduate talent from across the Arab world, representing and supporting international students, and helping broker academic partnerships between USM and leading Jordanian universities.

≈150	4	2
PG STUDENTS RECRUITED	PARTNER UNIVERSITIES	LEADERSHIP ROLES

Student Recruitment & Digital Outreach — USM

≈ 3-Year Initiative

Founded and ran a dedicated Facebook platform producing promotional video content that showcased the university to prospective students across the Arab world. Over roughly three years, this outreach attracted and supported the enrolment of **close to 150 postgraduate students** from a range of Arab countries.

International Student Leadership — USM

Committee & Representative Roles

Served as a member of the University's International Students Committee and as the official representative of Jordanian students at USM — supporting the international student community and acting as a liaison between students and the university administration.

Inter-University Partnership Coordination

2022 – Present

In 2022, selected by USM to travel to Jordan and help coordinate academic-cooperation initiatives between Universiti Sains Malaysia and three Jordanian universities — Jordan University of Science and Technology, Applied Science Private University, and Jerash University.

More recently, drew on long-standing institutional relationships at USM to help initiate a newly proposed partnership between Amman Arab University and Universiti Sains Malaysia.

PERSONAL INFORMATION

Date of Birth: 5 May 1991 **Nationality:** Jordanian **Marital Status:** Single

REFERENCES

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