

# KHALID RASHEED AL-ADEEM, Ph.D

Professor of Accounting | Award Winner | Author | Instructor | Consultant | Trainer | Researcher

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[World Book of Researchers](#) | [Researchgate](#) | [Google Scholar Citations](#) | [Academia](#)

## PROFESSIONAL SUMMARY

As an esteemed Professor at King Saud University with a Ph.D. from Case Western Reserve University, my academic journey is distinguished by a profound commitment to excellence in accounting education and research. Renowned for developing innovative curricula and leading critical research projects, my career is marked by significant contributions to both theory and practice in accounting. This journey, enriched by my role in supervising groundbreaking doctoral theses and holding key leadership positions in various academic committees, embodies a blend of scholarly depth and practical insight, positioning me as a leader in the field.

## EDUCATION

### PH. D., ACCOUNTING

2010

Case Western Reserve University

- Beta Gamma Sigma

Dissertation Title: Accounting Theory: A Neglected Topic in Academic Accounting Research

- Committee: Dr. Timothy Fogarty, Dr. Gary Previts, Dr. Larry Parker, and Dr. Claudia Coulton.
- According to OhioLink.edu, The Dissertation was among the top 50 dissertations downloaded in 2013
- Translated to Six Languages: French; German; Italian; Spanish; Portuguese

### MASTER'S IN ACCOUNTANCY

2004

Case Western Reserve University

- Concentration: Financial Reporting and Attestation
- Minor: Banking and Finance
- Graduated with Honors
- Prince Bander Bin Sultan's Award for Academic Excellence from the Royal Saudi Embassy in Washington, USA.
- The Director's Award for Academic Excellence from Weatherhead School of Management in 2004.

### BACHELOR'S IN ACCOUNTING

1998

King Saud University, 1998

- Graduated with honors

## PROFESSIONAL EXPERIENCE

### PROFESSOR

2023 – Present

King Saud University

Courses: Advanced Studies in Financial Accounting, Research Project in Accounting, Seminar in Managerial Accounting for MBA, Financial Accounting, Applied Research, Theory Building in Business, Development of Accounting Thought

- Deliver lectures and academic guidance in a range of courses for Master's, MBA, Executive MBA, and PhD programs, contributing significantly to the intellectual development of students.
- Design innovative course syllabi, now adopted by other faculty members, showcasing leadership in curriculum development.
- Act as the Main Supervisor for PhD candidates, providing expert guidance for her research, and demonstrating a commitment to mentorship and academic excellence.
- Continuously update and refine course materials and teaching methods to align with evolving industry trends and academic standards in accounting and business research.
- Create an interactive classroom environment, encouraging critical thinking and the practical application of accounting theories.
- Provide mentorship and academic advising to students, especially in research-oriented projects and theses, aiding their academic and professional growth.
- Participate actively in faculty meetings, curriculum development discussions, and departmental initiatives, contributing to the university's academic community.
- Maintain an active research agenda, enhancing the field of accounting with publications, conference presentations, and collaborative

academic endeavors.

Positions Held:

- Member of the Council for PhD in Business Accounting/Management Information System (MIS)/ Finance/ Management/Marketing, 2023- present
- Director, Research Center, College of Business, King Saud University; Mar 2021 – 2023.
- Head, Committee for Graduate Studies in the Accounting Department, Dec 2022 – 2024.
- Member, Committee for Graduate Studies in the Accounting Department, Dec 2024 – Present.
- Chairperson, Committee for Comprehensive Examination for Accounting Doctoral Students, 2024-Present.
- Chairperson, Committee for Comprehensive Examination for Accounting Doctoral Students, 2024.
- Member, Committee for Graduate Studies in the Accounting Department, Dec 2024 – Present
- Member, Committee for Faculty Affairs in the Accounting Department, Dec 2022 – Present.
- Member, Committee for Research in the Accounting Department, Dec 2022 – Present.

**ASSOCIATE PROFESSOR**

**2018 – 2023**

King Saud University

Courses: Intermediate Accounting, Accounting Theory, Advanced Studies in Financial Accounting, Research Project in Accounting, Financial Accounting, Managerial Accounting, Applied Research, Development of Accounting Thought, Theory Building in Business

- Provided comprehensive academic instruction in a variety of accounting courses to Undergraduate, Master's, Executive MBA, and Ph.D. students, contributing to their overall academic growth.
- Supervised 17 papers for the course 'Research Project in Accounting, guiding students to successful completion within the same semester of registration.
- Developed course syllabi that are currently adopted by other faculty members, demonstrating expertise in curriculum development.
- Acted as a PhD Supervision Committee Member for Hessa Aljarboue, whose dissertation 'Does Breadth of Investors Matter in Idiosyncratic Risk?' led to her becoming the head of the Finance department at King Saud University.
- Served on the Ph.D. Supervision Committee for Ghda Almonajim, author of 'The Evolution of Corporate Governance and its Impact on Performance: Evidence from Saudi Arabia', who is now the head of training and development at the Industrial Funds.

Positions Held:

- Interim Director, PhD in Business Administration program with 5 majors: Accounting/Management Information System (MIS)/ Finance/ Management/Marketing: April/2021-July/2022
- Member of the Committee for authoring books, Deanship for Scientific Research, King Saud University, September-2020-2021.
- Head, Committee for Graduate Studies in the Accounting Department, Sep 2020 2021-Working with the secretary of the committee on launching a website to share the structure of the master of doctorate programs: <https://cba.ksu.edu.sa/en/MasterAccounting>  
<https://cba.ksu.edu.sa/en/PHDPhilosophy>  
Along with other activities such as our students published work (We are proud of our students):  
[https://cba.ksu.edu.sa/sites/cba.ksu.edu.sa/files/imce\\_images/list\\_of\\_our\\_students\\_work\\_jan\\_18\\_2021.pdf](https://cba.ksu.edu.sa/sites/cba.ksu.edu.sa/files/imce_images/list_of_our_students_work_jan_18_2021.pdf)  
And our annual mini forum:  
[https://cba.ksu.edu.sa/sites/cba.ksu.edu.sa/files/imce\\_images/mini\\_accounting\\_research\\_forum\\_2019.pdf](https://cba.ksu.edu.sa/sites/cba.ksu.edu.sa/files/imce_images/mini_accounting_research_forum_2019.pdf)
- Director of the PhD program in business with four majors (accounting/ finance/ marketing/ management): 2018-2020.
- Secretary, Council for Graduate Studies, College of Business, King Saud University, 2018-2020.
- Chairperson, the committee for Graduate Studies, the accounting department, 2017 – 2019.
- Chairperson, Committee for Comprehensive Examination for Accounting Doctoral Students majoring in Accounting, Management and Marketing 2020.

**ASSISTANT PROFESSOR**

**2010 – 2018**

King Saud University

Courses: Introduction to Financial Accounting and Corporate Reporting, Intermediate Accounting, Accounting Theory, Managerial Accounting, Auditing and Attestation, Accounting Information System, Advanced Studies in Financial Accounting. Technology in Accounting, Issues in Income Taxation and Zakat, Designing and Analyzing Accounting Information Systems, Accounting in a Global Environment, Research Projects in Accounting, Financial Accounting, Theory and Method

- Provided instruction in various accounting courses to Ph.D., Master's, Bachelor's, and MSF students, enhancing their academic and professional understanding.
- Supervised 13 papers on Research Projects in Accounting in English and 23 papers in Arabic, achieving completion within the same semester of registration.
- Designed the syllabus for Financial Accounting in English, which continues to be used by other faculty members.
- Served as a Co-supervisor for Ali Noor's groundbreaking dissertation 'Estimation in Zakat Calculation for Corporations,' which was published by the Organization for Zakat and Income in Saudi Arabia.
- Conducted in-depth seminars and workshops on 'measurement theory' and 'Structural Equation Modeling (SEM)', providing advanced training to Ph.D. students.

- Collaborated with Dr. Razaq in developing a research method and methodologies course at the Ph.D. level for prospective doctoral students.

#### Positions Held:

- Director of the Research Center, College of Business Administration: 2015-2016 Achievements:
  - Digitize 100 published research by the center throughout the years and make publically available: <https://cba.ksu.edu.sa/ar/Supported-Scientific-research>
  - Launch the first Newsletter “Nebras” in Arabic and English Languages:
    - English version: [https://cba.ksu.edu.sa/sites/cba.ksu.edu.sa/files/imce\\_images/nebras\\_uenglish\\_pdf.pdf](https://cba.ksu.edu.sa/sites/cba.ksu.edu.sa/files/imce_images/nebras_uenglish_pdf.pdf)
    - Arabic version: [https://cba.ksu.edu.sa/sites/cba.ksu.edu.sa/files/imce\\_images/nbrs\\_nskh\\_rby.pdf](https://cba.ksu.edu.sa/sites/cba.ksu.edu.sa/files/imce_images/nbrs_nskh_rby.pdf)
- Head of the Quality Unit, College of Business, King Saud University, 2010-2011.
- Chaireperson, Committee for Comprehensive Examination for Doctoral Studnets majoring in Management and Marketing, 2017.

### **TEACHING ASSISTANT**

**1999 – 2010**

King Saud Univerity

- Facilitated undergraduate and graduate-level courses, providing support in lectures, grading, and student mentoring, which enhanced the learning experience and academic success of students.
- Assisted in the development of teaching materials, contributing to the continuous improvement of academic programs.
- Acted as a liaison between students and professors, effectively communicating course objectives and student feedback.

### **ACCOUNTANT**

**1998 – 1999**

Center for Saudi Exportation, Council for Saudi Chambers

- Managed the closure of books and preparation of financial statements, collaborating closely with external auditors to ensure accuracy and compliance.
- Demonstrated swift proficiency in financial management by effectively handling key accounting responsibilities within four months, contributing to the organization's financial integrity and reporting standards.

### **ACCOUNTANT**

**1998**

Alqahtani Establishment, Hafr Albatin

- Identified and reported a critical financial discrepancy, leading to a forensic investigation and enhanced auditing procedures.
- Demonstrated keen analytical skills and attention to detail, uncovering a significant fraud incident within one month of tenure, and safeguarding company assets and integrity.

### **VISITING LECTURESHIP EXPERIENCE**

Sultan Universiyt, International Accounting (IFRS)	Summner/ 2024
Applied College, Two-Tear College, King Saudi Univerisy, teaching auditing and finaicnail accounting	Second Semster/ 2024
Naif Arabian University for Security Sciences	Frsit Semster/ 2023
East Arab University	First Semster/ 2011
Arab Aeast Collegbes, Discussing master accounting theses	2021 - 2023

### **ADVISING COMMITTEES**

Accounting Department; Princes Norah University	Jan 2020 – Present
College of Business, Yamamah University	Jan 2020 – Present
Accounting Department, Hail University	Nov 2021 – Present

### **OTHER COMMITTEES, MEMBERSHIP AND CONSULTANCY**

- American Accounting Association (AAA) – Membership Advisory Committee Member, 9/1/2021 - 8/31/2024
- Diversity Section, American Accounting Association (AAA), Officers and Volunteers Membership Committee Member 9/1/2021 - 8/31/2022
- Research Fellow, SOCAP for the Auditing Quality Program, Conduct Seven Research Assignments.
- Consultant, assisting the Gulf Cooperative Council Accounting and Auditing Organization (GCCAAO) in developing a training program in International Financial Reporting Standards (IFRS).
- Member of the Council Board of the College of Business, AlYamamah University, Riyadh, Saudi Arabia, 2020 – Present
- Member of the Council Board of the Accounting Department at Princesses Norah University (for females), Riyadh, Saudi Arabia 2020 – Present.
- American Accounting Association, Diversity Section, member of membership committee. 2016-2017.
- Part-time consultant for the Saudi Organization for Certified Public Accountants (SOCPA) for the Financial Accounting Standards

Board, 2013

- Part-time consultant, Accounting and Auditing Organization for the Cooperation Council for the Arab Gulf States
- Researcher fellow, the Saudi Organization for Certified Public Accountants (SOCPA) for the audit quality department, 2018.
- Part-time consultant, Gulf Cooperation Council for Accounting and Auditing Organization's (GCCAAO) 2015-2016:
  - Develop training programs in IFRS and Internal control
- Committee member for developing the bachelor program at Technical and Vocational Training Corporation (TVTC) (<https://www.tvtc.gov.sa/layouts/15/TvtcWeb/Default.aspx#8thPage>), 2017:
  - Review courses and curricula for the associate degree.
  - Build the program plan for the bachelor's degree
  - Introduce new accounting courses and provide course descriptions and references.
- Reviewer, National Center for Assessment (Qiyas), the standard test for assessing members who assume roles on the board of directors for non-profit organizations.
- Reviewer, National Center for Assessment (Qiyas), accounting trainees.
- Assist in building the standardized examination for accounting major, National Center for Assessment (Qiyas), Education And Training Evaluation Commission (ETEC) (<https://qiyas.sa/en/About/Pages/Education-Evaluation-Authority.aspx>): Writing questions and evaluating them.
- Member of Council, Saudi Accounting Association (SAA), 2014-2016, and 2011- 2013
- Chairperson, Third Committee for Tax and Zakat Objection in Riyadh, Ministry of Finance: 2016- September 2018.
- Chairing the Third Committee for Tax and Zakat Objection in Riyadh, Ministry of Finance, while I was the vice chairperson when the chairperson left starting August 15 2015 until I became the chairperson.
- Vice-chairperson, the Third Committee for Tax and Zakat Objection in Riyadh, Ministry of Finance, 2013-2015.
- Member, Council of the Research Center, 2013 – 2016.
- Reviewing bachelor programs:
  - Prince Nourah bint Abdulrahman University for females, Riyadh, 2016
  - Imam Mohammed Bin Saud University, Riyadh, 2017
  - Hail Unibersity, Hail.

## **HONORS, AWARDS, APPRECIATION AND ACKNOWLEDGMENT**

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### Honors and Awards:

- Research Excellence Award, College of Business, 2023
- Third place, Jurnal Akuntansi dan Keuangan Indonesia (JAKI) Award for Best Research, affiliated to the Department of Accounting, Universitas Indonesia, 2023.
- The Most cited article, reported from the International Journal of Computer Auditing in its invitation to researchers around the world that our research for a publication jointly with a master's student was the most referred.
- Research, two months after its publication, was among the 10 most downloaded papers from the Accounting History eJournal of SSRN.
- Properly identified imaginary needs, an inaccurately proposed methodology: The case of Rochester School of Accountancy's positive accounting methodology. Accounting and Management Information Systems. 20 (4): 607-645. 2021.
- Preliminary nomination for the Abdul Hameed Shoman Award for Arab Researchers - Preliminary Evaluation of the Candidacy Application, 2020.
- The Saudi Arabian Cultural Mission in the United States awarded me for presenting papers in 2005, 2006, and 2007.

### Appreciation and Acknowledgment:

- The Accounting Club in the College of Business Administration at King Saud University 2019.
- A letter of acknowledgment from the Chief Executive Officer of the Gulf Cooperation Council for Accounting and Auditing Organization for developing a program on accounting training and continuing education, 2016.
- An email from Dr. Smar ASsaqaf, the acting Vice-Rector for Education Affairs in Prince Nourah bint Abdulrahman University for evaluating and reviewing the accounting program, 11/15/2017.
- An email from Mr. Ali Alshahry, the head of the committee charged with improving the accounting program offered by the Technical and Vocational Training Corporation (TVTC).
- A letter of appreciation from Dr. Wadi Alonazi, the vice-dean for quality and development of the College of Business, King Saud University during the visit of the accreditation by the National Commission for Academic Accreditation and Assessment (NCAAA).
- A letter of thanks from the Self-Development Program in the Preparatory Year at King Saud University for participating in the focus group concerned with the
- A letter of thanks from the CEO of Takamol (Dr. Khalid Alqonaim) on May 17, 2015.
- Jim Staihar, Department of Accounting and Information Assurance, University of Maryland, for discussing a paper at the Mid-Atlantic Meeting April 18-20, 2013, Parsippany, New Jersey
- Institute of Chartered Accountants of Pakistan (ICAP) 2014.
- Institute of Chartered Accountants of Pakistan (ICAP) 2013.
- The Accounting Club in the College of Business Administration at King Saud University 2010 – 2013.
- Letters of thanks and acknowledgment from the Saudi Arabian Mission to the United States for my achievements while studying English (January, March, and June of 2001).

## GRANTS

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- SR 40,000 (= \$10,500) to conduct a study for the Saudi Organization for Certified Public Accountants (SOCPA).
- SR 41,000 (= \$10,900) for writing a book titled, *Deepening the Understanding of the Conceptual (Theoretical) Framework for Financial Accounting*.

## EDITORIAL BOARD AND REVIEWER

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### Editorial Board Member:

- Editorial Board Member and Reviewer; *International Journal of Critical Accounting (IJCA)* (Inderscience Publishers), UK.
- Editorial Board Member; *Journal of Quantitative Methods*; the journal for School of Business and Economics, University of Management and Technology, Pakistan.
- Editorial Board Member; *Economic Sciences Journal*, Algeria. <https://www.asjp.cerist.dz/en/PresentationRevue/341>
- Editorial Board Member; Global Journal of Accounting and Economy Research, India. [http://arfjournals.com/index.php?route=product/totaleditorialboard&product\\_id=400](http://arfjournals.com/index.php?route=product/totaleditorialboard&product_id=400)
- Editorial Board Member; *International Journal of Economics, Finance and Management Sciences* <http://www.ijefms.org/editorial-board>
- Editorial Board Member; *Journal of Finance and Accounting*. <http://www.financeaccounting.org/editorial-board>

### Promotion Reviewer:

#### ***International:***

- Reviewer for Promoting Accounting Faculty; Almastanseriyah University, Iraq.
- Reviewer for Promoting Accounting Faculty; Amman Arab University, Jourdon.
- Reviewer for Promoting Accounting Faculty; Albalqa University, Jordon.
- Reviewer for Promoting Accounting Faculty; Jarash University, Jourdon.
- Reviewer for Promoting Accounting Faculty; Jadara University, Jourdon.

#### ***National:***

- Reviewer for Promoting Accounting Faculty, University of Buisness and Techonolgy, Saudi Arabia.
- Reviewer for Promoting Accounting Faculty; Albaha University, Saudi Arabia.
- Reviewer for Promoting Accounting Faculty; Shaqra University, Saudi Arabia.
- Reviewer for Promoting Two Accounting Faculty Memeebrs; King Faisal University, Alhessa, Saudi Arabia.
- Reviewer for Promoting Accounting Faculty; Electronic University, Saudi Arabia.
- Reviewer for Promoting Accounting Faculty; Prince Sattam University, Saudi Arabia.
- Reviewer for Promoting Accounting Faculty; Hafr Albatin University, Saudi Arabia.

### Book Reviewer:

- Reviewer for a book titled The Accounting of Zakat: Accounting Prespective [In Arabic], by Alisa et al. to be counted and deemed for promotion purpose, Princes Norah University, Saudi Arabia.
- Reviewer for a book titled The Accounting of Zakat al-Mal in Saudi Arabia [In English] by Abdullah A. Al Akkas; Electronic University, Saudi Arabia.
- Reviewer for a book on Zakat in Saudi Arabia [In Arabic] by Faisal alharbi, Hail University, Saudi Arabia.

### Journal Reviewer:

- Reviewer, *Qeios*, <https://www.qeios.com/>
- Reviewer, *International Journal of Economics, Finance and Management Sciences*., [ijefm.org](http://ijefm.org)
- Reviewer, *Accounting, Economics and Finance*; published by the Faculty of Economics and Business, Universitas Pembangunan Nasional Veteran Jakarta, Indonesia (<http://feb.upnvj.ac.id/>).
- Reviewer, Discover Sustainability, <https://www.springer.com/gp/campaign/discover-journals/reviewer-guidelines>
- Reviewer, Ilomata International Journal of Tax and Accounting, <https://www.ilomata.org/index.php/ijtc>
- Reviewer, Journal of Financial Reporting and Accounting, Emerlad, Scopus & Cultivate Analytics indexed journal, <https://www.emeraldgrouppublishing.com/journal/jfra>
- Reviewer, Journal of Equity, the Faculty of Economics and Business, Universitas Pembangunan Nasional Veteran Jakarta, Indonesia <http://feb.upnvj.ac.id/>
- Reviewer, Cogent Business & Management, Taylor & Francis Group, <https://www.tandfonline.com/journals/oabm20>
- Reviewer, Discover Computing, Springer Publihsing House, <https://link.springer.com/journal/10791>
- Reviewer, Journal of Financial Reporting and Accounting, Emerald.
- Reviewer, Environment and Social Psychology, <https://esp.apacsci.com/index.php/esp/index>
- Reviewer, Economics, Management and Accounting Kulliyah, (ISI), Malyasia.
- Reviewer, International Journal of Emerging Markets (Emerald; ISI and Scopus Indexed).
- Reviewer, Managerial Auditing Journal (Emerald; ISI and Scopus Indexed).
- Reviewer, Ocean and Coastal Management (ISI Indexed).
- Reviewer, King Saud Journal: Business Administration.
- Reviewer, Jazan University Journal for Humanity, Jazan University, Saudi Arabia.
- Reviewer, Journal of Scial Science and Humanity, Immam Mohammed Bin Saud University, Saudi Arabia.
- Reviewer, Journal of Forensic and Investigative Accounting, Texas A&M University.

- Reviewer, Journal of Accounting, Business and Management, Indonesia.
- Reviewer, Open Science Journal.
- Reviewer, Risk Journals.
- Reviewer, Public Administration, Institute for Public Administration, Saudi Arabia.
- Global Journal of Accounting and Economy Research
- Reviewer; The North American Accounting Studies of the North American.
- Reviewer, Accounting Society Ocean and Coastal Management (Cultivate Analytics).
- Reviewer, International Journal of Economics, Management and Accounting, International Islamic University Malaysia.
- Reviewer, General Accounting Court Journal (the official journal of the General Court for Accounting in Saudi Arabia).
- Reviewer, F1000Research
- Reviewer, International Journal of Auditing and Accounting Studies (IJAAS)
- Reviewer, JAKI\_Jurnal Akuntansi dan Keuangan Indonesia, Indonesia.
- Reviewer, Journal of Educational Research and Reviews.
- Reviewer, Reviewer, Academia Letters.
- Reviewer, Reviewer, Net Journal of Social Sciences.
- Guest Reviewer, International Accounting Journal, Invited by Editor: A. Rashad Abdel-Khalik, Zimmerman Center of the University of Illinois at Urbana-Champaign, United States of America.
- Reviewer; Universal Journal of Accounting and Finance.
- Reviewer; International Journal Of Management Science (IJMS).
- Reviewer, International Journal of Auditing and Accounting Studies.
- Reviewer, Open Science Journal.
- Reviewer, Journal of Educational Research and Reviews.  
<http://sciencewebpublishing.net/jerr/>
- Reviewer, The University of Sharjah (UoS) Journal of Humanities and Social Sciences (JHSS), United Arab Emirates;  
<https://spu.sharjah.ac.ae/index.php/HSS>
- Wrote a review per the request of Professor Lúcia Lima Rodrigues from the European Accounting Association, on a book, Understanding Mattessich and Ijiri: A Study of Accounting Thought
- Reviewer for the American Accounting Association. Variety of the Annual, Sections Regionals Meetings throughout the years.
- Reviewer; Journal of Accounting, Business and Management.
- Reviewer; International Journal of Economics and Accounting (IJE) (ABDC Indexed).
- Reviewer, Deanship for Research, Umm Al-Qura University, Makkah, Saudi Arabia
- Reviewer, Public Administration Journal, published by the Public Administration Institute, Saudi Arabia.
- Reviewer for the first Gulf Cooperative Council Countries of Business Administration Colleges Conference for Colleges of Business held by the College of Business, King Saudi University.
- Reviewer, Master thesis proposal for the student Howaroheek Omar, Dahook University, Kurdistan Province; University of Iraq Republican.

#### Reviewer for Referred Conferences:

- 2023, Third Conference for College of Business in the Arabian Gulf Region, May 9-10, 2024. Riyadh, Saudi Arabia.
- 2021, Academy Accounting Historians, American Accounting Association.
- 2021, ETHICS RESEARCH SYMPOSIUM, American Accounting Association.
- 2021, International Section, American Accounting Association.
- Three papers for The 2018 AAA AIS (American Accounting Association International Accounting Section), August 4-8, Washington DC.
- One paper for The 2018 AAA PI (American Accounting Association Public Interest Section), August 4-8, Washington DC.
- One paper for The 2018 Ethics Symposium, 2018 American Accounting Association Annual Meeting, August 4-8, Washington DC
- 2017 Ohio Regional Meeting, American Accounting Association May 11-13, 2017, Columbus, Ohio
- 2016 Ohio Regional Meeting, American Accounting Association April 7-9, Cleveland (Beachwood), Ohio
- 2015 American Accounting Association Annual Meeting, August 8-12, 2015 Chicago, IL, in the area of the International Accounting
- 2015 Conference of the Public Interest Section and Doctoral/New Scholar Consortium Crystal City, Virginia, March 27, 2015-March 28, 2015
- Ohio Regional Meeting, American Accounting Association April 30-May 2, 2015, Cleveland, Ohio
- 2014 Western Region Meeting, American Accounting Association, April 24–26, 2014, Salt Lake City, Utah
- Mid-Year Meeting of Public Interest Section, American Accounting Association April 24–26, 2014, San Diego, California
- 2014 American Accounting Association (AAA), The Annual Meeting, August, Atlanta
- The first GCC Business Colleges Conference, 2014.
- Ohio Regional Meeting May 9-11, 2013, American Accounting Association. Huron, Ohio
- Mid-Year Meeting of Public Interest Section, American Accounting Association March 22 - 23, 2013 New Orleans, Louisiana.
- Southeast Region Meeting, American Accounting Association April 4–6, 2013, Nashville, Tennessee.

## PUBLICATIONS

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#### Published Dissertation:

- Al-Adeem, Khalid R. and Fogarty, Timothy J. (2010). "Accounting theory: A neglected topic in academic accounting research." LAP LAMBERT Academic Publishing AG & Co. KG Theodor-Heuss-Ring 26, 50668 Köln, Germany. (Translated to six more languages all are available on Amazon).

#### Books:

- Deeping the Understanding in the Conceptual Framework for Financial Accounting (2020), King Saud University Press. Saudi Arabia.
- Clarifying and Critique Empiricism in Social Science. The Nation for Educational Investment: Egypt.
- Accounting Information System: Objectives, Concepts, and Applications (2019). Amotanabe Publishing House. Saudi Arabia.

#### A Chapter in A Book:

- Murtuza, A; Al-Adeem, K. R., Mary B. and Curtis, M. B. (2020). Human Accountability & Divine Grace in The Qur'an Perceived Through An Accounting Perspective. In Eileen Z. Taylor and Paul F. Williams (eds.). *The Routledge Handbook of Accounting Ethics*.
- Al-Adeem, K. R. (2024). Perspective Chapter: Governing Corporations In Appearance But Not in Fact: A Possible Unintended Consequence of The Corporate Governance Movement". In Tahir Mumtaz Awan (ed.). *Corporate Governance - Evolving Practices and Emerging Challenges*, ISBN 978-0-85466-923-3.

#### Book Review:

- "Understanding Mattessich and Ijiri: A Study of Accounting Thought" European Accounting Association, EAA Newsletter - March 2019, <https://mailchi.mp/f9c88eb16bd9/ea-newsletter-march-2019-2#Have%20you%20read>
- "The Accounting of Zakat al-Mal in Saudi Arabia by Abdullah A. Al Akkas. *International Journal of Economics, Management and Accounting* [ISI Indexed]. Vol. 31 (2), 496-500. 2023 <https://journals.iium.edu.my/enmjjournal/index.php/enmj/article/view/1162>

#### Published Papers (in English):

- Al-Sahali, S.A.; Al-Adeem, K.R. Reporting Corporate Risk: An Empirical Inquiry into Listed Entities in the Saudi Capital Market. *Sustainability* 2024, 16, 6619. <https://doi.org/10.3390/su16156619>
- Al-Adeem, K. R. (2023). Dear Investors: I Am Good At What I Am For, Accounting Says. *Austin Journal of Accounting, Audit, and Finance Management*. 3(1): 1-6.
- Al-Adeem, K. R. (2023) The Risk Associated With The One partner Audit Team Scenario: A Preliminary Study. *Jurnal Akuntansi dan Keuangan Indonesia (JAKI)*. 20 (1), 20(1):102-128.
- Al-Adeem, K. R. (2023). Understanding Professor Ross Watts by Applying Kuhnian Interpretation of Science Progress. *Strategies in Accounting and Management*. 4(1). SIAM. 000580. 2023. DOI:10.31031/SIAM.2023.04.000580
- Al-Adeem, K. R. & Alhasan, H. (2023). An Empirical Investigation on the Understandability of Accounting Income. *Journal of Accounting and Finance*. 23(3), 35-54.
- Alghamdi, R. M. and Al-Adeem, K. R. (2023). The Threat of Personal Ties to Auditor Independence in Saudi Arabia: An Empirical Investigation. *International Journal of Accounting and Auditing Studies*. 5(2):229-248
- AlShaikh, A. M. & Al-Adeem, K. R. (2023). Exploring The Current State of Forensic Accounting in Saudi Arabia and Possible Ways Elevating it to Assist the Government Fighting Corruption.
- Al-Adeem, K. R. (2023), Accounting as a sustainable crafted technology for human exchange activities with nature: A defense of accounting continuity. *Frontiers in Environmental Science*. 11:1165247. doi: 10.3389/fenvs.2023.1165247
- Al-Adeem, K. R. (2023). The Dilemma: Push Down Accounting and The Conceptual Framework of Financial Accounting: A Case of Contradictions Between Relevance and Reliability. *Universal Journal of Accounting and Finance*. 11(1):1-8.
- Almousa, K., & Al-Adeem, K. (2023). Empirically Investigating the Perception of Value-Added Tax in Saudi Arabia. *Saudi J Econ Fin*, 7(4), 232-238.
- Alharbi, A. M. & Al-Adeem, K. R. (2022). A Defense on accounting discretion: An empirical inquiry based on users' awareness. *Financial Markets, Institutions and Risks*, 6(3): 26-39.
- Al-Adeem, K. R. (2022). Sources for Works on Accounting History, Accounting Theory, and the Development of Accounting Thought. Under consideration by the Accounting Historians Notebook. *The Accounting Historian Academy. The American Accounting Association*. 45 (2)14-18.
- Al-Adeem, K. R. (2022). Revisiting the Role of Accounting from Ancient to Contemporary Times: An Attempt to Evaluate the Role of Corporate Accounting. *Strategies in Accounting and Management*. 3(4):1-13
- Alharbi, A. M. & Al-Adeem, K. R. (2022). A Defense on accounting discretion: An empirical inquiry based on users' awareness. *Financial Markets, Institutions and Risks*, 6(3): 26-39
- Al-Adeem, K. R. (2022). Research Note: The contribution of Scholars Book Co. of Professor Robert Sterling in preserving accounting knowledge. *International Journal Accounting and Auditing Studies*. 4(2): 269-279
- Alshiban, T. F. and Al-Adeem, K. R (2022). Empirically Investigating the Disclosure of Nonfinancial Information: A Content Study on Corporations Listed in the Saudi Capital Market. *Journal of Risk and Financial Management*. 15, no. 6: 251. <https://doi.org/10.3390/jrfm15060251>
- Al-Adeem, K. R. (2022). Reconceptualizing the Management–Auditor Relationship by Applying the General Partnership Contract to Challenge Independence: Ideals versus Reality. *Journal of Accounting, Business and Management*. vol. 29 no. 1:155-193
- Al-Adeem, K.R. (2021). Empirically Investigating the Presence of Positive Accounting Research as the Meta-Theory for Accounting Academics: Further Evidence from Saudi Arabia. *The Journal of Accounting and Management*. 11 (3): 26-49

- Al-Adeem, K.R. (2021). Properly identified imaginary needs, an inaccurately proposed methodology: The case of Rochester School of Accountancy's positive accounting methodology. *Accounting and Management Information Systems*. 20 (4): 607-645.
- AL-Hazzani, M. Al-Adeem, K.R (2020). Do Corporations' Annual Reports Address Shareholders as Proprietors? Evidence from Saudi Arabia. *International Journal of Auditing and Accounting Studies*. 2(2): 175-192.
- Al-Adeem, K.R. (2020) Cultural challenges for countries implementing International Financial Reporting Standards without contributing to their creation, *African J. Accounting, Auditing and Finance*, Vol. 7, No. 1, pp.66–86.
- Al-Khonain, S., Al-Adeem, K. (2020). Corporate Governance and Financial Reporting Quality: Preliminary Evidence from Saudi Arabia. *Financial Markets, Institutions and Risks*, 4(1), 109-116. [http://doi.org/10.21272/fmir.4\(1\).109-116.2020](http://doi.org/10.21272/fmir.4(1).109-116.2020)
- Al-Adeem, K. (2019). Who Decides What is Publishable? Empirical Study on the Influence of a Journal's Editorial Board on the Observed Paradigm Shift in US Academic Accounting Research. *The North American Accounting Studies* 2 (1): 1-21.
- Al-Adeem, K. (2019). Critique and an Extension of Nohora García's Understanding Mattessich and Ijiri: A Study of Accounting Thought. *International Journal of Accounting and Financial Reporting*. 9(4): 420-438.
- Al-Adeem, K., & Al-Sogair, I. Y. (2019). Effectiveness of the board of directors in monitoring executive management: Preliminary evidence from Saudi Arabia. *Journal of Governance & Regulation*, 8(3): 72-82
- Brearey C. and Al-Adeem, K. R. (2019). Thinking beyond the black box: Sterling shows accountants the way toward relevance. *Journal of Finance and Accountancy*. 25: 1-20
- Omitogun, Abdullateef and Al-Adeem, Khalid R.. (2019). Auditors' Perceptions of and Competencies in Big Data and Data Analytics: An Empirical Investigation. *International Journal of Computer Auditing*. (An Official Journal for International Computer Auditing Education Association) 1(1): 92-113.
- Al-Adeem, K. (2018). Editorial: Role of Quantitative Methods in Quantifying "Reality" Objectively. *Journal of Quantitative Methods* 2(2), 1-6.
- Al-Adeem, K. R. (2017). A Need for Theorizing Corporations: An Accounting Perspective. *International Journal of Accounting Research*. Vol. 5, p.166, DOI: 10.4172/2472-114X.1000166.
- Al-Adeem, K. R. (2017). Role of Doctoral Education in Shaping Thinking and Minds: Reflection on My Doctoral Education at Case Western Reserve University. *International Journal of Critical Accounting*. 9 (5/6): 494-513. (Inderscience Publishers).
- Ali Al-Mousa, M., Al-Adeem, Kh. (2017). Empirically Investigating Saudi Arabian Accountants' Readiness to Implement IAS 2. *Financial Markets, Institutions and Risks*, 1(3): 5-21.

#### Published Papers (in Arabic):

- Al-Adeem, K. R. (forthcoming). An Extension from Islam to John Dewey's Theory of Inquiry in Combining Deduction and Induction in Theory Construction. *Saudi Journal of Philosophical Studies*.
- Al-Adeem, K. R. (2024). Pretending Governing Corporation to Join the Wave of Corporate Governance. *Journal of Business and Environmental Sciences*. 3(2), 212-231
- Al-Adeem, K. R. (2024). Auditing Corporate Reports and Financial Statements Externally: Truth or Mirage. *International Journal of Financial, Administrative and Economic Sciences*, London. 3(4), 32-64.
- Al-Adeem, K. R. (2024). Trade and Human Economic Systems Are a Context for Understanding the Role of Accounting. *Arab Journal of Economics and Business*. 2, 1-15
- Al-Adeem, K. R. (2024). The Historical and Islamic roots of the double-entry bookkeeping system. *Academic Journal for Social Sciences*. 2(1): 21-70.
- Al-Adeem, K. R. (2024). The suitability of research methods in the humanities to explain the paths of enlightened human beings. *Alhekma Journal for Social Studies*. 12(1), 57-100
- Al-Adeem, K. R. (2024). Renaissance Rooted in Traditions. *At-Tajdid* (of International Islamic University Malaysia). 28 (56), 311-350.
- Al-Adeem, K. R. (2022). Need to understand human nature and the nature of fraud in our attempts to discover it. *General Accounting Court Journal* (the official journal of the General Court for Accounting in Saudi Arabia). 3(1), 100-130.
- Al-Adeem, K. R. (2021). Approach and method to supervising research projects of master's students. *Accounting Research*. Vol. 2: 35-122.
- Al-Adeem, K. (2018). The effect of providing non-audit services on the audit firms' decisions to provide audit services to audit clients: An exploratory study. *Association of Arab University Journal of Accounting and Auditing (AUJAA)*. 3, 148-179.
- Al-Shabeeb, R. and Al-Adeem, K. (2019). Whether Earning Management Is An Ethical Practice: An Exploratory Study. *Global Journal of Economics and Business*. 6 (1) 62-80
- Al-Adeem, K. (2017). Significance of Announcing Auditor Switch by Corroborations in Saudi Arabia: Analysis of professional and legal Requirements. *Accounting Thought Journal*. July: Issue 2 part 1. Pp: 221-262
- Al-Adeem, K (2017). Contributions of Gulf Cooperation Council for Accounting and Auditing Organization's (GCCAAO) Attempts Unifying Accounting Practices and Standards in Enriching Accounting Thought: Analysis and Evaluation. *Accounting Thought Journal*. April. The volume of the year of 21. Issue 1 part 2. Pp.533-566.
- Al-Adeem, K. (2015). Analyzing the Relationship between Audit Fees and Non Audit Fees. *Arabian Accounting Journal*. Committee of Accounting Departments in the Gulf Cooperation Council Universities. Published through the Accounting department at Bahrain University.

#### Peer Reviewed Conference Proceedings published in the American Accounting Association's Web:

- Al-Adeem, Khalid R. (2015). "Sustaining Mutual and Market Interests in the Auditor and Corporate Client Relationship". A Refereed Proceeding. Edited by Shifei Chung, Ph.D. American Accounting Association Mid-Atlantic Region Meeting. April 23–25, 2015. Cherry Hill, NJ. <http://aaahq.org/Portals/0/documents/misc/Mid-Atlantic%202015%20Proceedings%20up%20to%20p217.pdf>

- Al-Adeem, Khalid R. (2014)." On the Origins of Accounting and Its Adaptability: A Viewpoint." Online Proceeding. American Accounting Association. Annual Meeting August 2–6, 2014. Atlanta, Georgia. Abstract available: <http://www2.aaahq.org/AM2014/concurrent09.cfm>

#### Selected Published Abstracts in the proceedings of the American Accounting Association's Conferences:

- Al-Adeem, Khalid R. (2012). "Stratifying Academic Accounting Research through Promoting the Financial Empirical Paradigm at the Expense of the Conventional Paradigm." Presented at Diversity Section, the American Accounting Association, November 2–4, Atlanta, Georgia
- Brearey, C. and Al-Adeem, Khalid R. (coauthor and presenter) (2006). "Thinking beyond the Black Box: Sterling as An Economist Shows Accountants the Way toward Relevance." A proceeding presented at the 2006 Ohio Regional Meeting, the American Accounting Association. Cleveland, Ohio, USA.

#### A Study Titled "Analyzing the relationship between audit fees and non-audit fees":

- Prepared for and reviewed by the Saudi Organization for Certified Public Accountants (SOCPA), 2015.

#### Short Articles and an Opinion (Appeared in Practitioner and Professional Journals):

- Almohasaba (Accounting) by the Saudi Accounting Association (SAA).
- Almohaseboon (Accountants) by the Saudi Organization for Certified Accountants (SOCPA).
- Almohasaba wa Almoraga (Accounting and Auditing) by Gulf Cooperation Council for Accounting and Auditing Organization's (GCCAAO).

#### Under Review:

- The Demand for Reporting Corporate Sustainability: Insight from Saudi Arabia.

#### Work in Progress:

- The Reliance on ERP Systems in Enhancing the Efficiency of Audit Work: The Experience of Auditors in Saudi Arabia (with Dalal Alarfi).
- Reporting Corporate Risk: A Content Study on Listed Entities in the Saudi Capital Market, (with Samihah Alsahaly, Macc).
- Suitableness of Accounting Truth to Muslim Society: An Empirical Investigation.
- Empirically Investigating Sustainability Awareness in Saudi Arabian Business Whether Accountants in the Public Sectors in Saudi Arabia Comprehend the Conceptual Framework: An Empirical Inquiry (with Ms. Reem Alshaikh, MSc Director of Finance, Ministry of Culture).
- Whether Calculated Income based on Financial Accounting Standards Represents Truth to Muslim Society (with Hessa Alhassan, Macc).

## **SPEAKING ENGAGEMENTS**

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#### International Keynote Speaker:

- Delivered a lecture on Entities with economies of Scale, in the panel on multinational corporations and what needs to be known when listed in capital markets in GCC counties organized by jointly and Accountants & Auditors Association in the United Arab Emirates (UAE), Dubai, United Arab Emirates, December 2018. <https://www.youtube.com/watch?v=LLbOS2gF93M>
- Delivered a lecture on understanding the nature of humans as a way to fight corruption, at the Arab Gulf Forum of Accountants and Auditors in Manammah, Bahrain, organized jointly by the Bahrain Accountants Association and the Gulf Cooperation Council for Accounting and Auditing Organization (GCCAAO) November 15, 2018.
- Delivered a lecture titled Impended Cultural Values in IFRS organized and hosted by the Gulf Cooperation Council for Accounting and Auditing Organizations (GCCAAO). Manammah, Bahrain, November 14, 2018.

#### Public Lectures:

- The conceptual Frame of References for Financial Accounting, Virtue, <https://www.youtube.com/watch?v=5sz6wVbo7PY>
- Opening Lecture. Shedding Light on the Double-Entry Bookkeeping System and Urging Muslims to Research Their Heritage to Determine Their Contribution to Its Development. Research Forum, College of Business, King Saud University, May 30- June 1, 2023. Saudi Arabia.
- Research Ethics. Research Forum, College of Business, King Saud University, May 30- June 1, 2023. Saudi Arabia.
- A speaker in the Panel, "Motivating Interdisciplinary Research in the Business School," Organized by the Committee on Research, College of Business, King Saud University, Riyadh, Saudi Arabia, December 13, 2022.
- A speaker in the Panel, "We Belong." During the Celebration of the Day for Founding the Kingdom of Saudi Arabia." Deanship for Students Affairs; King Saud University, March 8, 2022.
- A speaker, Virtual Open Lecture, a lecture titled, Academic Writing and Research Ethics, invited by the Scientific Committee, Economics Department, King Saud University, March 2, 2022.
- A speaker, Virtual Open Lecture, Lecture titled, "Publishing in Journals: Researchers' and Students Perceptions about Them and the Reality in which Journals Exist." Saudi Association of Finance. September, 12, 2021.
- A speaker, Virtual Open Forum of the Future of Accounting Education, Speech titled "Balancing Teaching Accounting Conventions and Newly Innovated Technology in Accounting Education", May 29, 2021.
- A speaker on the academic side of the accounting profession, in the virtue forum "Leaders of the Profession", during the "Third

Accounting Dewania”, April 4th, 2020.

- Delivering a lecture on “Traveling across Time and Reflecting on Periods When Students Were Sent to Islamic States to Learn,” Invited by the Unit for Gifted and Talented Unit at King Saud University, Summer 2020, Saudi Arabia.
- Delivering a Lecture on “Whether the Origins of Accounting are Traced back to Taxation” on November 2nd, 2020, Podcasted on Twitter.
- Delivering a lecture titled, “Prosperity of Societies is Conditioned by the Accountants Doing Their Roles in the Social Contract”, Prince Sultan University, on International Accounting Day. Riyadh, Saudi Arabia.
- Delivering a lecture on “Data Analytics”, per the request of the Accounting Club at Princesses Norah University, October 15, 2019.
- A speaker on the accounting academic during the “Second Accounting Dewania”, Al-Yahamah University, Riyadh Saudi Arabia.
- Delivering two sessions in two days on during one-week sessions of lectures for accounting major students per the request of Accounting Club, Accounting Department, Saudi Arabia February 24/26 2019: (The Origins of Accounting and Accounting in the Universe and Impended Cultural Values and Concepts in IFRS).
- Debate, " Developing Good Financial Leaders: Nature or Nurture?" during the activities of Financial Leadership- The Way Forward, Thursday, May 15, 2014, from 4:30-10:30 pm “.
- Thoughts on Accounting in the Era of Globalization: The Significance of Conceptualizing Practiced Accounting, the Institute of Chartered Accountants of Pakistan (ICAP) -KSA Chapter in Riyadh on 25 November 2013. Riyadh. Saudi Arabia.
- Three lectures (on the conceptual framework of financial accounting; the origins of accounting, and whether IFRS reflects the culture of nations implementing them) were requested and organized by the Accounting Club at King Saud University, in 2011 and 2013.

#### Short Courses:

- 3-day workshop on Accrual Accounting for public section employees. Leadership Institute. Majmaah University. 2022 (for the second time).
- 3-day workshop on Accrual Accounting for public section employees. Leadership Institute. Majmaah University. 2022
- Importance of statistics in decision making, for public section employees. Leadership Institute. Majmaah University. 2021.
- 3-day workshop on Accrual Accounting for public section employees. Leadership Institute. Majmaah University. March 2021
- One-week course on statistics August 14-18, 2016.
- Deliver a 2-day seminar on “measurement theory” during a one-week workshop for PhD students on measurement theory and method. Also, Facilitate the remaining 3-day seminar on applying Structural Equation Modeling (SEM).
- Assist in facilitating a one-week workshop delivered by Dr. Muslim Amin to PhD students on implementing Structural Equation Modeling (SEM) using Smart-PLS.

## **COURSES AND CERTIFICATIONS**

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### **ELP PROGRAM, ENGLISH AS A SECOND LANGUAGE**

University of California, Berkeley

**2001**

### **ELS CLEVELAND, ENGLISH AS A SECOND LANGUAGE**

Case Western Reserve University

**2001**

## **TRAINING AND WORKSHOPS**

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- Intensive Workshop on Teaching AIS, Held by American Accounting Association. June 10-13m 2019, Orlando, Florida, USA.
- Intensive Workshop on Teaching AIS, Held by American Accounting Association, June 9, 2013, East Lansing, Michigan
- Auditing Section 2014 Audit Educators’ Bootcamp, American Accounting Association, June 17–19, 2014, Deloitte • Chicago, Illinois
- AACSB Workshop on Teaching Effectiveness/Student Engagement. The vice Dean of Quality and Development in the College of Business Administration at King Saud University. 1435/1436
- 2014 Workshop on Modeling Individual Differences in Behavior, August 11-15, Department of Psychology, North Carolina State University.
- Teaching and Learning Institute- Dalhousie University Professional Enrichment Program, the Centre for Learning and Teaching at Dalhousie University June 23- 27, 2014
- York University, Faculty Education, Toronto, Canada, Professional Development Certificate, Using Technology in Higher Education Program, June 24-29, 2013.
- The Auburn University Biggio Center for Enhancement Teaching and Learning, King Saud University-Auburn University Summer Teaching Institute, June 29, 2012, Auburn Alabama
- AACSB International. Assurance of Learning. December 2011. Texas
- AACSB International. Curriculum Development Series: Critical Thinking Seminar. October 2011. Tampa, Florida
- AACSB International. Design Thinking for Creativity, Innovation, and Transformation Seminar. October 2011. Tampa, Florida

## **PARTICIPATION IN ACADEMIC ACTIVITIES. CONFERENCES AND LECTURES**

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#### Academic and Professional Activities:

- Discussant for the paper titled Tone at the Top, Tune in the Middle, and Self-Concept Maintenance: The Impact on Financial Reporting Decisions by Dr. Andrew J. Felo and Dr. Steven A. Solieri AAA 2021 Ethics Research Symposium, Annual Meeting, of

the American Accounting Association (AAA). July 29th, 2021. Virtue.

- Discussant for the paper titled Norval Hawkins: Ford Accountant and Salesman Extraordinaire by Dr. Yvette J. Lazdowski, University of New Hampshire; Academy of Accounting Historians Section, AAA 2021 Annual Meeting, International Accounting Section. Annual Meeting of the American Accounting Association (AAA). August 2nd, 2021. Virtue.
- Discussant for the paper titled Audit Implications of the EU's European Single Electronic Format (ESEF) for EU and US Digital Financial Reporting Mark Holtzblatt, and Kristine Brands, AAA 2021 Annual Meeting, International Audit, Annual Meeting of the American Accounting Association (AAA). August 5th, 2021. Virtue.
- 2018 American Accounting Association Annual Meeting, Session Moderator, August, 4-8 2018. Washington, DC.
- Participant, Roundtable Discussion on IFRS 16 "Leasing", organized and invited by the Saudi Organization for Certified Public Accountants (SOCPA).
- Participant, Workshop on "Aliening University Graduates with Market Needs," organized and helped by the Saudi Organization for Certified Public Accountants (SOCPA), December 12, 2018.
- Gulf Council Countries Accounting and Auditing Association, Presentation, 6-7/5/2015.
- Discussant; Fourth Biennial Global Accounting and Organizational Change Conference American University of Sharjah UAE Sharjah 17-20 November 2014.
- Discussant; Mid-Atlantic Region Meeting. American Accounting Association, April 18-20, 2013 Parsippany, New Jersey.
- Discussant; The Ohio Regional Meeting May, American Accounting Association. Huron, Ohio, United States of America. May 1-3, 2014, Columbus, Ohio,
- Participate by invitation, The Fourth Roundtable Discussion, The Saudi Organization for Certified Public Accountants (SOCPA) as part of the SOCPA's efforts to IFRS Adoption, 2016.
- Participate by invitation, The Third Roundtable Discussion, The Saudi Organization for Certified Public Accountants (SOCPA) as part of the SOCPA's efforts to IFRS Adoption, 2015.
- Participate by invitation, The Second Roundtable Discussion, The Saudi Organization for Certified Public Accountants (SOCPA) as part of the SOCPA's efforts to IFRS Adoption, 2014.
- Participate by invitation, The First Roundtable Discussion, The Saudi Organization for Certified Public Accountants (SOCPA) as part of the SOCPA's efforts to IFRS Adoption, 2013.
- Institute of Chartered Accountants of Pakistan (ICAP) -KSA Chapter in Riyadh on November 25, 2013. ICAP KSA Chapter works under the MOU with SOCPA, Chairing Session.
- Talent Development – Key Performance Indicators and Competency Matrix Best Practices in Human Resource Management for GCC Banks, 2012, Moderator.

#### Conferences Attended:

- 1st International Symposium on MENA Economies and Markets. Organized by Prince Sultan University and Society for the Studies of Emerging Markets, Riyadh, Saudi Arabia, December 4-5, 2019.
- Fourth Saudi-Pak Accountancy Symposium. May 14, 2015, The Institute of Chartered Accountants of Pakistan (ICAP)- KSA Chapter
- 2015 Auditing Section Midyear Conference and Doctoral Consortium, January 15-17, 2015, Miami, Florida
- 2013 Midwest Region Meeting, The American Accounting Association (AAA) October 17-19, 2013, Oak Brook, Illinois
- Public Lecture. Impact of Proximity to Debt Covenant Violation on Earnings Management. Delivered By Hassan R. Hassabelnaby, Ph.D. December 14, 2012. Organizers Council of Graduate Programs in Business and Accounting Department CBA-KSU.
- Mid-Year Financial Accounting and Reporting, American Accounting Association, January, 6-7 2012. San Diego, California.
- 2009 Ohio Region Meeting. The American Accounting Association. May 7-9, the Lodge at Geneva on the Lake, Ohio.
- 2007 American Accounting Association's Annual Meeting in Chicago, Illinois on Sunday, August 5 through Wednesday, August 8. With its theme, "Imagined Worlds of Accounting,".

#### Presentation in Peer-Reviewed Conferences:

- Al-Adeem, K. R (author and presenter), 2024, *Limitations Upon Investors in Benefiting from the financial Accounting Product Even with the Technological Innovation and Timely Accounting Information Provision*. Third Conference for College of Business in the Arabian Gulf Region, May 9-10, 2024. Riyadh, Saudi Arabia.
- Al-Adeem, K. R. (author and presenter) & Alhasan, H. (author). (2023). An Empirical Investigation on the Understandability of Accounting Income. Research Forum, College of Business, King Saud University, May 30- June 1, 2023. Saudi Arabia.
- Al-Adeem, K.R. (2021). Reconceptualizing the Management-Auditor Relationship by Applying the General Partnership Contract to Challenge Independence: Ideals versus Reality. The American Accounting Association Annual Meeting, August 3-5, (virtual).
- Al-Adeem, K. (2018). A Possible Cultural Challenge to Nations Implementing the International Financial Reporting Standards (IFRS) without Contributing to Their Creation, the American Accounting Association Annual Meeting, August 4-8, Washington DC.
- Al-Adeem, K. (2018). An Empirical Investigation of Associating Journal Editorial Boards with Observed Trends in Academic Research: A Case from the Accounting Discipline, the American Accounting Association Annual Meeting, August 4-8, Washington DC.
- Brearey, C. and Al-Adeem, K. (2018). Thinking Beyond the Black Box: Sterling as an Economist Shows Accountants the Way Toward Relevance, the American Accounting Association Annual Meeting, August 4-8, Washington DC.
- Al-Adeem, Khalid R. (2015). The Role of Gatekeepers in Shifting Accounting Research: Empirical Evidence from The Accounting Review. Presented 2015 Mid-Atlantic Region Meeting. American Accounting Association. April 23-25, 2015. Cherry Hill, NJ.
- Al-Adeem, Khalid. (2014). "On the Management-Auditor Relationship: A Proposed Conceptual Model" Presented at the Ohio Regional Meeting May, American Accounting Association. May 1-3, 2014, Columbus, Ohio.

- Al-Adeem, Khalid. (2014). "Critical Thoughts on Auditor Independence: The Significance and Necessity of Sustaining Good Relationships with Corporate Clients' Management." Fourth Biennial Global Accounting and Organizational Change Conference, American University of Sharjah, UAE, Sharjah 17-20 November.
- Al-Adeem, Khalid. (2014). "On The Universal Alignment with the International Financial Reporting Standards (IFRS): A Critical Perspective" Fourth Biennial Global Accounting and Organizational Change Conference, American University of Sharjah, UAE, Sharjah 17-20 November.
- Al-Adeem, Khalid. (2014). "Ideals versus Reality: A Call for Rethinking Auditor Independence and Proposing A Conceptual Model Challenging the Concept of Independence." Fourth Biennial Global Accounting and Organizational Change Conference, American University of Sharjah, UAE, Sharjah 17-20 November.
- Al-Adeem, Khalid. (2014). "Whether Independence in Appearance is Suitable for Serving the Public Interest: How Auditors Can Cooperate With Managers and Sustain Their Apparent independence." American Accounting Association April 24–26, 2014, San Diego, California.
- Al-Adeem, Khalid. (2013). "On the Universal Alignment with the International Financial Reporting Standards (IFRS): A Critical Perspective." Presented at the Ohio Regional Meeting May, American Accounting Association. Huron, Ohio.
- Al-Adeem, Khalid R. (2013). "An Attempt to Understand the Role of Accounting in Contexts." Presented at the Mid-Year Meeting of Public Interest Section, American Accounting Association March 22 - 23, 2013 New Orleans, Louisiana.
- Al-Adeem, Khalid R. (2012). "Stratifying Academic Accounting Research through Promoting the Financial Empirical Paradigm at the Expense of the Conventional Paradigm." Presented at Diversity Section, the American Accounting Association, November 2–4, Atlanta, Georgia.
- Al-Adeem, Khalid R. (2007). "Applying the General Partnership Contract: A Theoretical Explanation Challenging the Concept of Independence." A proceeding presented at the 2007 Ohio Regional Meeting, the American Accounting Association. Columbus, Ohio
- Brearey, C. and Al-Adeem, Khalid R. (coauthor and presenter) (2006). "Thinking beyond the Black Box: Sterling as An Economist Shows Accountants the Way toward Relevance." A proceeding presented at the 2006 Ohio Regional Meeting, the American Accounting Association. Cleveland, Ohio
- Al-Adeem, Khalid R. (2005). "Applying the Implied Partnership Contract: An Attempt to Explain the Relationship between Management and Auditors." A proceeding presented at the 2005 Ohio Regional Meeting, Ohio, April, the American Accounting Association; also accepted for a round table at the 2005 American Accounting Association. Annual Meeting 2005. August, San Francisco, California.

## RESEARCH PROJECTS SUPERVISION

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Supervising Research Projects in Accounting (43 completed papers, some were published): In Arabic (31 papers):

- Evaluating the Impact of Adopting IFRS15 on Earning Quality: An Empirical Evaluation by Sumaiyah Alzahem.
- An Empirical Investigation on the Ability of Audit Quality in Eliminating Earning Management in the Saudi Corporate: Users' Perspectives By Reuof Abdulaziz Alhossien.
- The Reliance on ERP Systems in Enhancing the Efficiency of Audit Work: The Experience of Auditors in Saudi Arabia By Dalal Alarfi.
- Deceiving Users Through Improper Application of Accrual Accounting: What Would Managers in Saudi Arabia Say? By Nouf Khalid AlHussain Whether Countries' Uniqueness is reflected in IFRS: The Case of Related party Transactions Disclosures in Saudi Arabia By Ibrahim A. AlHaddan.
- Perception of Financial Statements' Users in Saudi Arabia toward the Role and Responsibility of External Auditor: An Empirical Investigation By Awatif Almuatiri.
- Whether Corporate Reporting Disclose Nonfinancial Information: A Study on Saudi Capital Market – Three Sectors By Reem Alshiban.
- Corporate Reporting Risk: An Empirical Inquiry on Listed Entities in the Saudi Capital Market By Samihah Alsahaly.
- Impact of Tax Incentives on Foreign Direct Investment in Saudi Arabia By Zahrah Alnakhli.
- Factors Threatening Auditor Independence in Saudi Arabia: An Empirical Investigation Maram Rashed Al-Dosri.
- The Threat of Personal Ties to Auditor Independence in Saudi Arabia: An Empirical Investigation By Raghda Mesfer Alghamdi.
- Defense on Accounting Discretion: A Questionnaire Based Study By Afaf Alharbi.
- Empirically Investigating Saudi Arabian Accountants' Ability in Professionally Judging Aspects of IFRS 9 by Sarah Fahad Aldaoud.
- The Fairness of Earnings Management from the Shareholders' Perspective: Evidence from Saudi Arabia Hana Mohammed Al Samnan.
- Whether the Employees of the Internal Auditor Activity in Saudi Arabia Are Forced to Alter Audit Findings by Mohammed Almazoug.
- The Gap between Accounting Education and Accounting Practice: Practicing Accountant's Perception in Saudi Arabia by Raghda Alhejaili.
- An Empirical Evaluation of Saudi Experience in Adopting IFRS: Practicing Accountants' Perspective By Al-Anoud Al-Hammad.
- On the Competency of the Audit Function in Detecting and Preventing Fraud: An Empirical Investigation By Ghadah S. Al Mubarak.
- An Empirical Evaluation of the Perception of Value Added Tax By Kamilah Almousa.
- Awareness of One's Profession: Whether Accountants Distinguish Between Rules-Based and Principles-Based Accounting Systems By Sara Al-Shaifan The Impact of International Financial Reporting Standards (IFRS) on Key Financial Indicators of Saudi Listed Companies By Shoroug Hamad Al-Otaibi (cosupervised with Hanan Mohammed Alhussayen).
- An Empirical Inquiry in the Declined Pass Rate for Certifying Public Accountants by Saudi Organization for Certified Public Accountants (SOCPA) by Abdullah Aldawood.

- The Current State of Forensic Accounting in Saudi Arabia and Possible Ways Elevating it to Achieving Vision 2030: An Exploratory Study by AlAnoud AlShaikh.
- Possible Solutions to the Dilemma of Outdated Curricula Faced by Accounting Education in Saudi Arabia by Alaa AL-Romaihi.
- Features of Customized ERP Systems for Entities in Saudi Arabia: An Empirical Investigation By Asma Aljabr.
- Perceived Competence of Auditors in Applying Big Data and Data Analytics: An Empirical Investigation by ABDULLATEEF .O.OMITOGUN.
- Corporate Governance Contribution to Enhancing the Quality of Financial Reporting: Financial Analysts' Perceptions in Saudi Arabia by Sarah Al-Khonain.
- The Ability of Accountants in Saudi to Apply the International Accounting Standard Impairment of Assets IAS 36: An Empirical Investigation. By Alhamoudi, R.
- Accountants' Readiness in Implementing IFRS13: Evidence from Saudi Arabia. By Alsalamah, A.
- Whether Auditors in Saudi Arabia understand Materiality while auditing: An Empirical Investigation by Ghader AL-Meshal.
- The Significance of Reporting Human Capital: Employees Perspectives from Corporates in Saudi Arabia By Lamia Al-Alsheik.
- An Empirical Investigation of the Impact of Risk Management on the Level of Profitability: Evidence from Saudi Islamic Banks by Awatif AL-Shmrani (cosupervised with Hanan Alhussayen, PhD from the finance department).
- An Empirical Investigation into Financial Managers' Familiarity with Integrated Reporting: Evidence from Saudi Arabia by: Nada AlNowaiser.
- Using GAP Analysis to Compare Return Risk between Conventional and Islamic Banks in Saudi Arabia By Ameera Alfaryan (cosupervised with Dr. Ahmed Elkassabgi from the finance department).
- The Impact of Accounting Information Quality Contained in The Financial Reports on The Market Efficiency: Evidence from Saudi Arabia by: Ahlam Alslimani (co-supervised with Dr. Ahmed Elkassabgi from the finance department).
- The Experience of Implementing Balanced Scorecard in Saudi Arabia: A Case Study from Saudi Arabia by: Areen Al Tuwajiri
- Possible Ways to Reduce Agency Cost by Arwa Alhegy.
- An Empirical Investigation on What Suffices Clients (Audit Firm or Audit Team): Comparative Study between Clients of Big 4 and Clients of Non-Big 4 CPA Firms By Maha Mushayt.
- The Readiness of Accountants in Saudi Arabia to Implement the International Accounting Standard for Inventories (IAS2): An Empirical Investigation, By Muna Ali Al Mousa.
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