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| --- | --- | --- | --- | --- | --- |
| **personal information** | | | | | |
| **Abbas Fadhil chiyad Albula** | | | | **Name** | |
| **Basrah 1960** | | | | **P&D.OB:** | |
| **Iraqi** | | | | **Nationality** | |
| **Married** | | | | **Marital Status** | |
| **Basra / Al-Mohaddessin District** | | | | **Address** | |
| **abbasfchiyad@sa-uc.edu.iq** | | | | **E-mail** | |
| **07802441828** | | | | **the phone** | |
| **PhD / Certified Public Accountant** | | | | **Certificate** | |
| **Lecturer** | | | | **The scientific title** | |
| **1/12/2020** | | | | **Date of appointment to the college** | |
| **ِAccounting** | | | | **general jurisdiction** | |
| **Certified Public Accountant/ C.P.A** | | | | **exact jurisdiction** | |
| **Certified Public Accountant/ C.P.A** | | | | **current jurisdiction** | |
| **Certificates and academic titles** | | | | | |
| **Country** | **the University** | **Academic thesis title** | **its history** | **Certificate** | |
| **General Center in Baghdad / Iraq** | **AICPA** | **Compatibility between the current disclosure requirements in Iraqi private banks with the requirements of the rule** **Accounting (10) to disclose the financial statements of banks and similar financial institutions.** | **2/4/2014** | **Master** | |
| **The skills** | | | | | |
| **very good** | | | | **the Arabic language** | |
| **Medium** | | | | **English language** | |
| **There is no** | | | | **other language** | |
| **training courses** | | | | | |
|  | | | | | |
| **2/2/2016** | **two weeks** | | **Administrative Technical College in Basra** | **The role of internal audit** | |
| **1//2017** | **two weeks** | | **Administrative Technical College in Basra** | **A course in legal accounting** | |
| **18/2/2018** | **two weeks** | | **Administrative Technical College in Basra** | **A course in government accounting** | |
| **16/5/2019** | **two weeks** | | **Administrative Technical College in Basra** | **A course in government accounting** | |
|  |  | |  |  | |
| **management positions** | | | | | |
|  | | | |  | **Job** |
| **From 2015 – 2018** | | | |  | **Audit Division Manager** |
| **From 2018 – 2019** | | | |  | **Audit Division Manager** |
| **From 2019 – 2019** | | | |  | **Finance Division Manager** |
| **1- The extent of commercial banks' awareness of the importance of applying accounting and disclosure of social responsibility.**  **2-** Studying the relationship between cash flows and returns of shares according to the requirements of Iraqi Accounting Rule No. (7), applied study in somecommercial banks.  **3-** The Role of SAIs in Implementing Governance Rules and their Impact on Disclosure and Financial Reporting of Joint Stock Companies Operating In the Iraqi market for securities.  4- The impact of the qualitative characteristics of accounting information in improving the quality of financial reports, Study in a sample of private banks operating in the Iraqi market.  5- Internal control and its role in reducing the phenomenon of administrative and financial corruption. Analytical study of government units.  6- The extent of the importance of internal auditing in raising the efficiency and performance of commercial banks / acceptable for publication in the Journal of the Gulf Economy.  7- The Impact of Accounting Disclosure in the Financial Statements on Investment Efficiency, An Analytical Study of Commercial Banks Listed in the Iraq Stock Exchange.  International Academic Journal of Economics, Vol. 9, No. 2, 2022, pp. 01-14, ISSN 2454-2474.   1. 8- The Impact of the Asymmetric Behavior of the Costs on the Degree of Accounting Reservation in the Financial Reports of Iraqi Industrial Companies a Field Study of a Sample of Iraqi Industrial Companies.   AMERICAN JOURNAL OF ECONOMICS AND BUSINESS MANAGEMENT.  ISSN: 2576-5973 Vol. 5, No. 6, 2022.  9- - The role of the external auditor in limiting creative accounting practices in financial statements. Volume 02, Issue 04, April, 2023 ISSN (E): 2949-883X Scholars digest. Org.  10- Accounting disclosure in financial statements and its impact on current and prospective investors decisions. Volume 28, April, 2024. ISSN (E): 2788-0389, Journal of Multidisciplinary Innovations.  11- THE AVAILABILITY OF THE ELEMENTS FOR USING ACTIVITY-BASED COST ACCOUNTING (ABC) IN COMMERCIAL BANKS OPERATING IN THE IRAQI STOCK EXCHANGE. Volume 3, Issue 4, April – 2024, International Journal of Studies in Business Management, Economics and Strategies.  12- THE IMPACT OF APPLYING INTERNATIONAL ACCOUNTING STANDARDS IN JOINT-STOCK COMPANIES LISTED ON THE IRAQI STOCK EXCHANGE. Vol. 34, May, 2024 ISSN: 2749-3628, World Economics & Finance Bulletin (WEFB) Available Online at: <https://www.scholarexpress.net>.  13- ACCOUNTING INFORMATION SYSTEMS AND THEIR IMPACT ON THE QUALITY OF CAPITAL EXPENDITURE DECISIONS. Volume 3, Issue 5, May – 2024,  Scholar's Digest- Journal of Multidisciplinary Studies. | | | | | |
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| **cultural activities** | | | | | |
| **place and time** | | | | **Activity name** | |
| **Academic year 2019/2020 / Administrative Technical College in Basra** | | | | **Member of the examination committee for preliminary studies** | |
| **Audit Division Officer from 2015 - 2018** | | | | **Assignment to work in the creation of the Technical Institute in Qurna** | |
| **For the year 2017/2018 at the Administrative Technical College** | | | | **educational counseling** | |
| **For the year 2018/2019 at the Administrative Technical College in Basra** | | | | **educational counseling** | |
| **For the year 2019/2020 at the Administrative Technical College in Basra** | | | | **educational counseling** | |
| **Member of the Administrative Technical College in Basra in the year 2020** | | | | **The Crisis Cell Committee at the Administrative Technical College** | |
| **قسم المحاسبة / جامعة شط العرب / 2023** | | | | **A seminar on internal control in government institutions** | |
|  | | | |  | |
| **Awards, letters of thanks and appreciation certificates for the academic years** | | | | | |
| **Reason for granting the certificate** | | **Certificate awarding body** | | **its history** | **Certificate** |
|  | |  | | **2015** | **Letter of thanks** |
|  | |  | | **2016** | **Letter of thanks** |
|  | |  | | **2018** | **Letter of thanks** |
|  | |  | | **2018** | **A letter of thanks and a certificate of appreciation** |
|  | |  | | **2020** | **A letter of thanks and a certificate of appreciation** |
|  | |  | | **2021** | **A letter of thanks and a certificate of appreciation** |
|  | |  | |  |  |
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|  | |  | |  |  |
| **Study experiences** | | | | | |
| **Educational level** | | **The name of the subject you studied** | | | |
| **The second stage / accounting department** | | **Business Law/Financial Facility/Government Accounting/Public Finance** | | | |
| **The second stage / Department of Business Administration** | | **Intermediate Accounting** | | | |
| **The third stage / accounting department** | | **Standard accounting system / audit and financial control** | | | |
| **The third stage / Department of Business Administration** | | **Cost accounting** | | | |
| **Fourth stage / Accounting Department** | | **Research ethics / international auditing standards / accounting theory** | | | |
| **the committees** | | | | | |
| **Educational level** | | **Committee name** | | | |
| **Academic year 2019/2020** | | **Member of the Examination Committee for Preliminary Studies / Administrative Technical College in Basra** | | | |
| **Member of the Commission** | | **Crisis Cell Committee at the Administrative Technical College in Basra** | | | |
| **2020 / 2021** | | **The Examination Subcommittee in the Accounting Department** | | | |
| **2021 / 2022** | | **The Examination Subcommittee in the Accounting Department** | | | |
|  | |  | | | |
| **2023- 2024** | | **Audit Committee at Shatt Al-Arab University** | | | |