

Mohamed Ali Brahim Omri

Full Professor- Accounting Department

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1. Personal Information

Faculty Name	Mohamed Ali Brahim Omri		
College	Business Administration	Department	Accounting
Nationality	Tunisian	Position	Full Professor
Mobile no.	00966538071379	E-mail	Mohamed.Omr@nbu.edu.sa / medomri@gmail.com

2. Educations

Qualification	University	Major	Minor	Date
Habilitation in Management Sciences	Tunis el Manar	Business Administration	Business Administration	April, 2004
Doctor of Philosophy (PhD)-	Nice Sophia Antpolis	Business Administration	Accounting and taxation	July 5, 1995
Master	Tunis	Business Administration	Accounting and taxation	October, 1988
Bachelor	Tunis	Business Administration		June, 1978

3. Academic Experiences

Academic Title	Date	University
Professor	February 8, 2012	Tunis El Manar
Associate Professor	December 5, 2006	Tunis El Manar
Assistant Professor	July 13, 2002	Tunis El Manar
Lecturer	September 26, 1997	Tunis El Manar
Teaching Assistant		

4. Courses taught by the Faculty member

No.	Course name
1	Principles of Accounting 2
2	Government Accounting
3	Cost Accounting 1
4	Auditing 1
5	Corporate Accounting
6	Zakat and Tax Accounting
7	Financial Accounting in English
8	Graduate Project
9	Feqh & Accounting Transactions
10	Field Training

5. Intellectual Contributions

• 5.1 Articles

No.	Article title	Date of Publication	Journal title
1	Corporate social responsibility disclosure and tax aggressiveness: French evidence	2022	EuroMed Journal of Management
2	Attributes of Perceived Auditor independence in Saudi Arabia	2021	International Journal of Economics, Management and Accounting
3	Web-based disclosure and the cost of debt: MENA countries evidence	2020	Journal of Financial Reporting and Accounting
4	Compliance of accounting education programs with international accounting education standards: The case of ies 3 in Tunisia	2020	Eurasian Journal of Educational Research
5	Liquidity risk determinants: Islamic vs. conventional banks	2020	International journal of law and management
6	Tax management and tax fraud: Evidence from Tunisian companies	2019	International Journal of Managerial and Financial Accounting
7	Impact de l'interaction entre le comité d'audit et la fonction de l'audit interne sur l'efficacité de l'audit interne	2018	Gestion 2000
8	Les déterminants du risque de liquidité dans les banques islamiques : cas de la région MENA	2018	La revue Gestion et organisation
9	انعكاسات جودة المعلومات المحاسبية على عوائد الايسهم في سوق الجزائر للاوراق المالية	2018	مجلة الاقتصاد الصناعي الجزائري
10	The impact of prudential regulation on risk-taking within dual banking systems: interest-free vs. interest-based banking industries	2018	International Journal of Accounting and Finance
11	Determinants of Web-based disclosure in the Middle East	2018	Journal of Financial reporting and accounting
12	مدى تأثير تطبيق معايير جودة المراجعة على شفافية القوائم المالية في الشركات المدرجة في بورصة الكويت: دراسة ميدانية.	2018	مجلة المحاسبة والتدقيق ز الحوكمة الاردن
13	Fiscal Management practices and their impact on corporate groups fiscal performance	2017	Accounting & Taxation

14	Gestion fiscale des groupes de sociétés: Délimitation des pratiques les plus répandues	2017	Revue Tunisienne de Fiscalité
15	Les pratiques de Gestion Fiscale: Une étude exploratoire dans le contexte tunisien	2017	Revue Tunisienne de Fiscalité
16	Tax planning and Payment timing	2017	Afro-Asian Journal of Finance and Accounting,
17	The effects of liquidity risk and credit risk on bank stability: Evidence from the MENA region	2017	Borsa Istanbul Review
18	نحو مؤشر الزامي للافصاح المحاسبي البيئي: دراسة ميدانية على القطاع النفط الليبي	2017	مجلة الجامعي العدد 25 جامعة طرابلس
19	Accounting Harmonization in Arab Maghreb	2016	International Journal of Academic research in Business and Social Sciences
20	Construction of The Measurement Scale of the Audit Committee Diligence: The Perception of Tunisian Internal Auditors	2016	International Journal of Sciences : Basic and Applied Research
21	Technological and innovation disclosure: determinants for Tunisian companies	2016	International. Journal of. Accounting, Auditing and Performance Evaluation,
22	Utilité des informations sur les actifs immatériels pour les décisions d'investissement et d'évaluations des actions nouvellement émises: une enquête par questionnaire dans le contexte français	2016	Revue Management et Avenir
23	Factors Affecting Auditor Independence in Tunisia: The Perceptions of Financial Analysts	2015	Journal of Finance and Accountin
24	Factors affecting the internal audit effectiveness in Tunisian organizations	2015	Research journal of Finance and Accounting
25	Financial Stability of Islamic Banks in the MENA Countries during Financial Crisis and Political Uncertainty: An Empirical Investigation	2015	Accounting & Marketing
26	Identité de l'actionnaire dominant et divulgations d'informations technologiques : cas des entreprises tunisiennes cotées	2015	Revue Management et Avenir
27	Liquidity Risk Management: A Comparative Study between Islamic and Conventional Banks	2015	Journal of Business Management and Economics
28	Political Uncertainty and Stock Bank Volatility in the Golf Countries	2015	Arabian Journal of Business and Management Review
29	Tax Risk and Internal Governance Mechanisms: an empirical analysis in tunisian context	2015	Global Review of Accounting and Finance
30	The role of board characteristics in mitigating management opportunism: The case of real earnings management	2015	Journal of Applied Business Research
31	Les risques fiscaux de l'entreprise: Une analyse exploratoire dans le contexte tunisien	2014	Revue Marocaine de Comptabilité-Contrôle-Audit
32	أثر الخبرة المهنية على الحكم المبني للمراجع الخارجي بشأن مقدرة المنشأة على الإستمرارية (دراسة تجريبية في ليبيا).	2014	المجلة العربية للمحاسبة, البحرين
33	Efforts d'innovation et choix technologiques des firmes tunisiennes : Proposition d'une grille d'évaluation	2014	Revue Management et Avenir
34	Voluntary disclosure frequency and cost of debt: an analysis in the Tunisian context	2014	International Journal of Managerial and Financial Accounting

35	Déterminants du choix des auditeurs externes dans le contexte tunisien	2013	Recherches en Sciences de Gestion
36	Determinants of auditor choice in Tunisian context	2013	International Journal of Critical Accounting
3	Does auditor change reduce information asymmetry? An examination of the effect on bid-ask spread using a big or non-big auditor classification	2013	International Journal of Business Continuity and Risk Management
38	Does external auditor influence tax management? An examination of the effect on effective tax rates using a specialist or non-specialist auditor classification	2013	International Journal of Technology, Policy and Management
39	Les divergences comptabilité-fiscalité en Tunisie	2013	La Revue des Sciences de Gestion
40	On the information content of audit opinion: evidence from the Tunisian Stock Exchange	2013	International Journal of Economics and Accounting
41	Voluntary disclosure about innovation and technological choices by Tunisian listed companies	2013	International Journal of Managerial and Financial Accounting
42	Corporate Tax and Capital Structure: Evidence from Tunisian Firms in Response to the Tax Reform Act of 2006	2012	Middle Eastern Finance and Economics
43	Determinants of practice of corporate tax in Tunisian context	2012	International Journal of Managerial and Financial Accounting
44	IFRS and information quality: Cases of CAC 40 companies	2012	Global Journal of Management and Business Research
45	Investor reaction to the information content of audit report for Tunisian companies: abnormal returns and abnormal liquidity	2012	International Journal of Business Continuity and Risk Management
46	Quality of the external auditor and value relevance of accounting information: case of the listed Tunisian companies	2012	International Journal of Technology, Policy and Management
47	The determinants of corporate tax avoidance in Tunisian context	2012	International Journal of Revenue Management
48	Determinants of weaknesses in internal control in Tunisian context	2011	International Journal of Managerial and Financial Accounting
49	Does the effect of conservatism on value relevance of earnings vary according to the growth opportunities? Case of the Tunisian firms	2011	International Journal of Technology, Policy and Management
50	Position des entreprises tunisiennes face au risque de volatilité des résultats	2011	African Administrative Studies
51	Réalité de l'imposition des entreprises tunisiennes.	2011	Recherches en Sciences de Gestion
52	The preparedness of listed Tunisian companies to adopt international financial reporting standards	2011	International Journal of Accounting, Auditing and Performance Evaluation
53	Usefulness of audit report in loan decisions granted by Tunisian banks: an experimental study	2011	International Journal of Critical Accounting
54	Effets de l'obligation légale de reporting sur les pratiques de divulgation d'informations environnementales des sociétés françaises	2010	Revue Libanaise de Gestion et d'Économie

55	L'impact des opportunités de croissance sur la pertinence des chiffres comptables des entreprises tunisiennes	2010	Revue libanaise de gestion et d'économie
56	Quality of the external auditor, information asymmetry, and bid-ask spread: Case of the listed Tunisian firms	2010	International Journal of Accounting & Information Management
57	Analyse comparative des déterminants du taux d'imposition effectif des entreprises: Tunisie-Maroc	2009	Revue Marocaine de Gestion et d'Economie
58	La structure du capital des petites et moyennes entreprises industrielles tunisiennes	2005	Revue internationale PME
59	The determinants of lending relationships in the Tunisian context	2005	Journal of Emerging Market Finance
60	Rôle des investisseurs institutionnels et performance des entreprises tunisiennes	2002	La Revue des Sciences de Gestion, Direction et Gestion
61	The impact of alternative ownership structures on Tunisian firm performance and managerial behavior	2002	DIRECTION ET GESTION
62	Impact de la fiscalité sur l'activité exploration-production des hydrocarbures en Tunisie	1996	Revue de l'énergie

• 5.2 Thesis's supervision

No.	Dissertation title	Type
1	Déterminants de l'adoption de la comptabilité par activité par les entreprises tunisiennes	Accounting PhD
2	Déterminants et impact sur le coût de la dette de la divulgation d'information financière dans les sites web des entreprises cotées : cas des pays MENA	Accounting PhD
3	Dispositions anti-prise de contrôle, indépendance des auditeurs externes et gestion réelle des résultats: le cas des entreprises américaines	Finance PhD
4	Efficacité des comités d'audit en Tunisie: Impact sur la qualité d'audit interne et externe	Accounting PhD
5	Efficacité du comité d'audit et qualité de l'information financière	Accounting PhD
6	Enseignement de la comptabilité en Tunisie : Conformité aux normes internationales.	Accounting PhD
7	Faiblesses du système de contrôle interne : Déterminants de persistance et impact sur l'audit externe	Accounting PhD
8	Gestion du risque fiscal et responsabilité des dirigeants : Cas des entreprises tunisiennes cotées	Accounting PhD
9	Impact de la divulgation des informations financières selon les normes IFRS sur les erreurs de prévision des analystes financiers : cas de la France.	Accounting PhD
10	La gestion du risque fiscal des entreprises tunisiennes : fondement théorique et jeu des acteurs	Accounting PhD
11	La gestion fiscale des groupes de sociétés en Tunisie	Accounting PhD
12	Les déterminants de l'efficacité de l'audit interne dans le contexte Tunisien	Accounting PhD

13	Les déterminants de l'efficacité du comité d'audit dans le contexte Tunisien	Accounting PhD
14	Les déterminants des choix comptables relatifs aux instruments financiers	Accounting PhD
15	مدى تأثير تطبيق معايير جودة المراجعة على شفافية القوائم المالية في الشركات المدرجة في بورصة الكويت	Accounting PhD
16	العوامل المؤثرة على فاعلية المراجعة الداخلية بالشركات الصناعية الليبية	Accounting PhD
17	أثر الخبرة المهنية على الحكم المهني للمراجع الخارجي بشأن مقدرة المنشأة على الإستمرارية (دراسة تجريبية في ليبيا).	Accounting PhD
18	أثر توقيت نشر القوائم المالية على عوائد الاسهم - دراسة حالة الشركات المدرجة في بورصة الجزائر-	Accounting PhD

6. Community services

• 6.1 University

No.	Services	Date
1	Member of program renovation (Accounting) Committee - Northern Border University	2014
2	The National Committee for the Recruitment of Assistants in Accounting and Finance – Tunisia	2010-2011

• 6.2 College

No.	Services	Date
1	Advisor to the Dean of the College of Business Administration for Academic Affairs, Quality and Academic Accreditation	2022 today
2	AACSB Program Manager	2018 today
3	Member of many Academic Committees- College of Business Administration Northern Border University	2014 today

- 6.3 Department

No.	Services	Date
1	Head of Accounting Department- College of Business Administration Northern Border University	2014-2018
2	Member of many Academic Committees - College of Business Administration Northern Border University	2014 today

7. Professional Experiences (other than teaching activities)

No.	Organization	Title	Period	
			From	To
1	Oil Research and Exploitation Company	Head of Accounting Department	1978	1990
2	Oil Research and Exploitation Company	Cost Controller	1990	1994
3	Oil Research and Exploitation Company	head of several IT projects (Accounting and HR)	1990	1996
4	Oil Research and Exploitation Company	Human resources and Financial Manager	1994	1996

8. Innovative Teaching initiatives (Pedagogical methods, Education Awards,...)

- ✓ Presidential Award in, Bachelor on 1978
- ✓ Bronze Labor medal on 1993