

# Cynthia Melhem

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## **Objective**

An aspiring academic specializing in accounting, with a focus on corporate disclosure, financial reporting, and corporate governance. Passionate about applying data analytics and natural language processing (NLP) techniques to enhance financial transparency in both financial and non-financial disclosures, and to inform better standard-setting and decision-making.

## **Academic Employment**

### **Assistant Professor, Tenure-Track**

2025 – Present

Department of Finance & Accounting, Adnan Kassar School of Business  
Lebanese American University  
Beirut, Lebanon

### **Instructor**

2023 – 2024

Department of Accounting, John Molson School of Business  
Concordia University  
Quebec, Canada

## **Education**

### **Ph.D. in Business Administration (Specialization in Accountancy)**

2020 – 2024

John Molson School of Business, Concordia University  
Quebec, Canada

- **Dissertation:** *Essays on Human Capital Management Disclosure*
- Awarded **Outstanding Grade** for thesis defense
- Awarded the **Joe Kelly Graduate Award** for exceptional PhD thesis
- **Supervisor:** Dr. Michel Magnan
- **Examination Committee:** Dr. Wenxia Ge (University of Ottawa), Dr. Hongping Tan (McGill University), Dr. Rucsandra Moldovan and Dr. Luo He (Concordia University).

### **Master of Business Administration**

2018 – 2020

GPA 4.00/4.00  
Lebanese American University

### **BSc in Banking and Finance**

2014 – 2017

GPA 3.94/4.00  
Lebanese American University

## **Professional Experience**

### **External Auditor**

PricewaterhouseCoopers – Beirut, Lebanon

2017 – 2018

## **Research Interests**

Corporate Disclosure, Financial Reporting, Corporate Governance, Textual Analysis, and Data Analytics.

## **Publications**

1. Jizi, M., Nehme, R. and **Melhem, C.** (2022), "Board Gender Diversity and Firms' Social Engagement in the Gulf Cooperation Council (GCC) Countries", *Equality, Diversity and Inclusion*, Vol. 41 No. 2, pp. 186-206. Available at: <https://doi.org/10.1108/EDI-02-2021-0041>.

## **Working Papers**

1. Human Resources Governance and Human Capital Management Disclosure Following the SEC Mandate
2. Unveiling Value: Do Human Capital Disclosures Matter for Analysts?
3. The Effect of Board Interlocking on Risk Factor Disclosure

## **Conferences and Workshops Presentations**

- Accounting Standards Board (AcSB) and International Accounting Standard Board (IASB) Conference October 2025  
Joint User Advisory Committee (UAC) and Academic Advisory Committee (AAC)  
*Paper: Human Capital Disclosures and Analyst Forecasts*  
CPA Canada Office  
Toronto, Canada
- 2025 Canadian Academic Accounting Association (CAAA) Annual Conference June 2025  
*Paper: Human Resources Governance and Human Capital Management Disclosure Following the SEC Mandate*  
Toronto, Canada
- 2025 Craft of Accounting Workshop at the CAAA Annual Conference June 2025  
*Paper: Unveiling Value: Do Human Capital Disclosures Matter for Analysts?*  
Selected as one of the **top three finalists**  
Toronto, Canada
- Telfer Conference on Corporate Finance and Banking May 2025  
*Paper: Mandatory Human Capital Disclosures*  
Telfer School of Management, University of Ottawa  
Ottawa, Canada

- 2025 Accounting Perspectives Emerging Scholars Virtual Symposium *February 2025*  
*Paper: Rhetoric or Real Commitment? The Role of Human Resources Governance on Human Capital Management Disclosure*  
Virtual
- 2024 Montreal Accounting PhD Forum, McGill University *November 2024*  
*Paper: Rhetoric or Real Commitment? The Role of Human Resources Governance on Human Capital Management Disclosure*  
Montreal, Canada
- Annual Graduate Research Exposition, Concordia University *March 2024*  
**Winner** of “PhD Popular Choice” Award  
*Poster: HR Expertise in the Boardroom: Does it Prevent “Social Washing”?*  
Montreal, Canada
- Concordia ACCO PhD-Faculty Research Festival *2021, 2022, 2023*

### **Conferences, Workshops, and Events Attendances**

- McGill Accounting Research Conference: Accounting for Sustainability *2023*
- Canadian Academic Accounting Association (CAAA) Annual Conference *2020 - 2023*
- European Accounting Association (EAA) Virtual Accounting Research Seminars (VARS) *2020 - 2023*
- Contemporary Accounting Research (CAR) Conference *2022-2025*
- Contemporary Accounting Research (CAR) Virtual Event on Textual Analysis *2021*
- McGill Accounting Research Conference *2021*

### **Service to the Academic Community**

#### **Conference Discussant**

Canadian Academic Accounting Association (CAAA) Annual Conference *2025*  
*Paper: Do Analysts Understand Mergers & Acquisitions?*

#### **Reviewer**

Journals *Accounting Horizons (2025, 1 review)*

Conferences European Accounting Association (EAA) Annual Congress *2025*  
**Member** of the Scientific Committee

Canadian Academic Accounting Association (CAAA) Annual Conference *2025*  
Accounting and Accountability in a Disruptive Marketplace (Toronto, Canada)

### **On-going Academic Association Membership**

Canadian Academic Accounting Association (CAAA)  
American Accounting Association (AAA)  
Financial Accounting and Reporting Section (FARS)  
International Accounting (IA)

### **Service to the University**

#### **Committee Service**

Ad Hoc Committee on MSc in Finance & Accounting Program Revision      2025  
Graduate Certificate in Accounting in the Era of AI      2025

#### **Advisor**

Student Accounting Club      2025

### **Leadership Experience**

**Vice-President (Finance) of John Molson Doctoral Student Society**      2020 – Present

- Re-initializing and developing the “PhD Mentoring Program”, designed to ease new students’ transition to their PhD program, to a new environment, or to a new city.
- Organizing social and academic activities for PhD students at John Molson School of Business.
- Collaborating with the doctoral societies of other universities in Montreal in the joint PhD program (i.e., McGill, HEC Montreal and UQAM).

### **Academic Awards, Grants, and Fellowships**

**Concordia University**      2020 - 2025

- The Joe Kelly Graduate Award for exceptional PhD thesis
- S.A. Jarislowsky in Corporate Governance
- Institute for the Governance of Private and Public Organizations
- Haimovitch-Tabac / DNTW-Montreal Scholarship
- JMSB International Tuition Award Excellence

#### **Lebanese American University**

- **Graduate Assistantship**      2018 - 2020  
Full coverage of tuition in return for research and assistance
- **Undergraduate Scholarship**      2014 - 2017  
Full coverage of tuition for all three undergraduate years for strong academic performance
- **Graduated with High Distinction**      2017, 2020  
Cumulative Grade Point Average of 4.00/4.00 (MBA) and 3.94/4.00 (BSc)
- **Member of the Student Honor Society**      2014 – 2017  
Placed on the high distinction list every semester for outstanding Grade Point Average

## **Computer Skills**

- **Programming Languages:** Python (libraries: pandas, numpy, nltk, spaCy), SAS, Stata.
- **Techniques:** Natural Language Processing (NLP), Textual Analysis, Sentiment Analysis, Word Embeddings, Topic Modeling (using tools like genism, scikit-learn, word2vec, and BERT).
- **Data Analytics:** Proficient in statistical analysis, regression modeling, and data visualization.

## **Languages**

English (Excellent), French (Excellent), and Arabic (Native).

## **References**

### **Dr. Michel Magnan**

Professor of Accountancy  
John Molson School of Business  
Concordia University  
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E-mail: [michel.magnan@concordia.ca](mailto:michel.magnan@concordia.ca)

### **Dr. Rucsandra Moldovan**

Associate Professor of Accountancy  
John Molson School of Business  
Concordia University  
1450 Guy Street, Montreal, QC, Canada, H3H 0A1  
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### **Dr. Hongping Tan**

Professor of Accounting  
Desautels Faculty of Management  
McGill University  
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