

WALID M. RASHID ELGAMMAL

CURRICULUM VITAE

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Current Position

Associate Professor of Accounting (**Tenured**), Department of Finance and Accounting, Adnan Kassar School of Business, Lebanese American University, Beirut, Lebanon, September 2018- until now.

Education

Ph.D. in Accounting, Manchester Business School, University of Manchester, Manchester, UK, 2007.

M.Sc. in Accounting and Finance, Birmingham Business School, University of Birmingham, Birmingham, UK, 1999.

B.Sc. in Accounting with high distinction, Faculty of Commerce, English Section, Alexandria University, Alexandria, Egypt, 1995.

Teaching Areas

Financial Accounting, Cost Accounting, Managerial Accounting, Auditing, Forensic Accounting, Financial Statement Analysis.

Research Interests

Financial Accounting, Managerial Accounting, Auditing, Corporate Governance, and Corporate Social Responsibility.

Academic Experience

Assistant Professor of Accounting, Department of Finance and Accounting, Adnan Kassar School of Business, Lebanese American University, Beirut, Lebanon, October 2011—August 2018.

Assistant Professor of Accounting, Department of Accounting, Faculty of Commerce, Beirut Arab University, Beirut, Lebanon. Joint appointment with the Faculty of Commerce, Alexandria University, Alexandria, Egypt, September 2008 – September 2011.

Assistant Professor of Accounting, Department of Accounting, Faculty of Commerce, Alexandria University, Alexandria, Egypt, September 2007 – August 2008.

Taught project cost estimation and financial planning at the College of Management & Technology, Arab Academy of Science and Technology, Alexandria, Egypt, 2008

Taught Accounting and Financial Reporting at Delmon University in Bahrain, Bahrain, 2008-2009.

Teaching Activities at Lebanese American University & Other Universities
Courses Taught

Term	Course Description	Number of Sections Taught	Average Number of Students Per Section
Summer 2025	Management Accounting MBA	1	22
Spring 2025	Financial Accounting Management accounting Financial Accounting MBA	1 1 1	38 32 25
Fall 2024	Cost Accounting Intermediate Accounting 1 Financial Accounting MBA	1 1 1	8 10 31
Summer 2024	Management Accounting MBA	1	21
Spring 2024	Cost Accounting Intermediate Accounting 1 Financial Accounting MBA	1 1 1	12 12 28
Fall 2023	Cost Accounting Intermediate Accounting 1 Financial Accounting MBA	1 1 1	17 13 19
Spring 2023	Cost Accounting Intermediate Accounting 1 Financial Accounting MBA Accounting for Executives EMBA	1 1 1 1	5 12 21 7
Fall 2022	Cost Accounting Intermediate Accounting 1 Financial Accounting MBA Accounting for Managers EMBA	1 1 1 1	17 12 26 12
Spring 2022	Cost Accounting Intermediate Accounting 1 Financial Accounting MBA	1 1 1	19 5 39
Fall 2021	Financial Accounting Intermediate Accounting 1 Financial Accounting MBA	1 1 1	40 18 38
Spring 2021	Financial Accounting Financial Accounting MBA Managerial Accounting MBA	1 1 1	40 35 35

Fall 2020	Financial Accounting FinancialAccountingMBA	2 1	44 39
Summer 2020	Management Accounting MBA	1	34
Spring 2020	Financial Accounting FinancialAccountingMBA	2 1	45 30
Fall 2019	Financial Accounting FinancialAccountingMBA	2 1	42 35
Spring 2019	Financial Accounting FinancialAccountingMBA	2 1	40 36
Fall 2018	Financial Accounting FinancialAccountingMBA	2 1	40 33
Summer 2018	Financial Accounting FinancialAccountingMBA Accounting for Managers EMBA	1 1 1	38 14 8
Spring 2018	Financial Accounting FinancialAccountingMBA Accounting for Executives EMBA	2	40 36 12
Fall 2017	Financial Accounting FinancialAccountingMBA	2 1	43 40 35
Summer 2017	Financial Accounting MBA	1	31
Spring 2017	Financial Accounting FinancialAccountingMBA	2 1	42 43 39
Fall 2016	Financial Accounting Intermediate Accounting I Financial Accounting MBA	1 1 1	44 30 32
Summer 2016	Financial Accounting MBA	1	10
Spring 2016	Financial Accounting Financial Accounting MBA Forensic Accounting EMBA	2 1 1	43 40 13
Fall 2015	Financial Accounting Financial Statement Analysis Financial Accounting MBA	1 1 1	40 43 33
Summer I 2015	Financial Accounting Management Accounting MBA	1 1	41 24

Spring 2015	Financial Accounting Financial Accounting for MBA	2 1	42 43 30
Fall 2014	Financial Accounting Financial Statement Analysis Financial Accounting for MBA	1 1 1	38 47 37
Summer I 2014	Financial Accounting Financial Accounting for MBA	1 1	35 17
Spring 2014	Financial Accounting Financial Accounting for MBA	1 1	44 37
Fall 2013	Financial Accounting Financial Statement Analysis Financial Accounting for MBA	2 1 1	41 40 20 34
Summer I 2013	Financial Accounting Financial Accounting for MBA	1 1	38 7
Spring 2013	Financial Accounting Financial Accounting for MBA (elective course)	2 1	43 41 32
Fall 2012	Financial Accounting Financial Accounting for MBA (elective course)	2 1	40 39 33
Summer 2012	Management Accounting for MBA	1	26
Spring 2012	Principles of Accounting 1 Financial Statement Analysis for MBA (elective course) Financial Accounting for MBA (elective course)	1 1 1	38 26 19
Fall 2011 (LAU)	Principles of Accounting 1 Financial Accounting for MBA (elective course)	2 1	39 38 15
Spring 2011	Intermediate accounting at Beirut Arab University (BAU) for LEVEL 2	4	80
Fall 2010	Principles of Accounting 1 at BAU for level 1	4	100
Fall 2010-2011	Auditing 1 at BAU for level 4 (Accounting Dept.)	1	230
Spring 2009	Managerial Accounting for level 4 at BAU (Accounting and Management departments)	2	150

Fall 2008	Principles of Accounting (external study program of the University of London-London School of Economics and Political Science-UK – under the supervision of the Arab Academy for Science and Technology, Alexandria, Egypt).	1	8
Spring 2008	Project cost estimation and financial planning in project management graduate diploma (PMD) – Arab Academy for Science and Technology – Alexandria, Egypt	1	30
Fall 2007	Project progress and cost control in project management graduate diploma (PMD) – Arab Academy for Science and Technology – Alexandria, Egypt	1	30
Fall 2007	Accounting and financial reporting (MBA), Delmon University in Bahrain, in association with the Arab Academy for Science and Technology, Alexandria,	1	25

Institutional Service at the Lebanese American University

University Level

Faculty Grievance Council member (October 2024 till present)

Teaching excellence award committee member (May 2025 till present)

University library and information resources council (ULIRC) 2017-2019

University Curriculum Council (UCC) 2018-2020

School of Business Level

School Academic Council (SAC) 2018-2024

Coordinator of the Financial Accounting course

Coordinator of the Cost Accounting course

Consulting Work

Provided extensive executive training for many corporations in Egypt. Specifically taught the following: Accounting for non-specialists, and Managerial Accounting for business decisions.

Published Refereed Journal Articles

Dah, M. A., **El Gammal, W.**, Kchouri, B., & Marrouche, A. (2025). Do female CEOs lead more ethical firms? ESG and corporate impact. *International Review of Financial Analysis*, 104408

Safi, A., Kchouri, B., **El Gammal, W.**, Nicolas, M.K. and Umar, M., (2024). Bridging the green gap: Do green finance and digital transformation influence sustainable development? *Energy Economics*, 134, p.107566.

El Gammal, W. & Gharazeddine, M. (2020). Determinants of Audit Fees in Developing Countries: Evidence from Egypt. *Corporate Ownership and Control Journal*, 17 (2), 142-156.

Harakeh, M., **El Gammal, W.** & Matar, G., (2019). Female Directors, Earnings Management, and CEO Incentive Compensation: UK Evidence. *Research in International Business and Finance*, (50), 153-170.

El Gammal, W., Yassine, N., Fakih, K., & El-Kassar, A. N. (2018). The relationship between CSR and corporate governance moderated by performance and board of directors' characteristics. *Journal of Management and Governance*, 1-20.

El-Kassar, A. N., **El Gammal, W.** E., Trabelsi, S., & Kchouri, B. (2018). Corporate governance in Lebanese banks: focus on board of directors. *International Journal of Corporate Governance*, 9(3), 260-299.

El-Kassar A. N., **El Gammal, W.** & Sreih, J. (2018). Engagement of Family Members, Corporate Governance and Corporate Social Responsibility in Family Owned Enterprises. *Journal of Organizational Change Management*, 31(1)215-229.

El Gammal, W., El-Kassar, A. N., & Canaan Messarra, L. (2018). Corporate ethics, Governance and Social responsibility in MENA countries. *Management Decision*, 56(1), 273-291.

Elsieify, E., & **El Gammal, W.** (2017). The effect of using fair value accounting on fundamental analysis: Some evidence from the emerging economies. *The Journal of Developing Areas*, 51(3), 103-121.

El Gammal, W., Zakka, J. S., El-Kassar, A. N., & Dandash, G. (2016). Reasons behind the non-application of the activity based costing system in developing countries: case of Lebanon. *The Journal of Developing Areas*, 50(3), 417-435.

El-Kassar, A. N., Messarra, L. C., & **El Gammal, W.** (2015). Effects of ethicalpractices on corporate governance in developing countries: Evidence from Lebanon and Egypt. *Corporate Ownership and Control Journal*, 12 (3), 494-504.

El-Kassar, A. N., **El Gammal, W.**, & Bayoud, M. M. (2014). Effect of internal audit function on corporate governance quality: evidence from Lebanon. *International Journal of Corporate Governance*, 5(1/2), 103-117.

El Gammal, W., Assad, T., & Jurdy, L. (2014). Implementation of Corporate Governance Rules and Procedures in Lebanese Firms. *The Business Review Cambridge*, 22 (2), 116-122.

El Gammal, W. (2012). Determinants of audit fees: Evidence from Lebanon. *International Business Research*, 5(11), 136.

El Gammal, W., & Showery, M. (2012). Corporate Governance and Quality of Accounting Information: The case of Lebanon. *The Business Review Cambridge Journal*, 19(2), 210-315.

Research Work In Progress

Determinants of sustainability reporting in developing countries: Case of Lebanon

The effect of Virtual Learning on Teaching Accounting Courses.

Presentations

The Mediating Effect of Corporate Governance on the Relationship Between Ethics and Corporate Social Responsibility, with A. N. El-Kassar and Leila Messara.

The International Conference on Organization and Management (ICOM) 2016, November 20-21, Abu Dhabi, UAE.

The Moderating Effects of Engagement of Family Members on the relationship between Corporate Governance and Corporate Social Responsibility in Family Owned enterprises. With A. N. El-Kassar and Josiane Sreih.

The International Conference on Organization and Management (ICOM) 2016, November 20-21, Abu Dhabi, UAE.

Corporate Governance in Lebanese Banks, Focus on Board of Directors. With A. N. El-Kassar, Samir Trabelsi, and Bilal Khouri. 2016 SAF Conference July 16-18, 2016 Monastir, Tunisia

The Role of Corporate Governance in the Prevention and Detection of Fraud: Evidence from State-Owned Lebanese Firms. With A. N. El-Kassar and Lea Choaul.

TAFPANA (Tunisian Accounting and Finance Professors Association of North America Conference in Tunisia, 18-20 December 2014.

Determinants of Dividends Payout Ratio: Evidence from the MENA region. With A.N. El-Kassar and Hicham Jawhar.

Third Asian Business Research Conference. 15-16 Sept 2014.

Corporate governance and Quality of accounting information: The case of Lebanon.”.

The Global Management and Information Technology Research Conference was held at Crowne Plaza Times Square, Manhattan, NY, May 24-27, 2012. With Michel Showery

Research Supervision

PhD thesis committee member:

External Examiner, Mustafa AlNajjar, “The Role of artificial intelligence in improving VAT reporting quality: an experimental study in Lebanon” Beirut Arab University, Spring 2025.

External Examiner, Bilal Abdullah, “Factors affecting auditor’s judgment and decision making: The moderating role of technology-based audit tools –an experimental study on Lebanese audit firms” Beirut Arab University, Spring 2025.

M.Sc. thesis committee member:

External Examiner, Jinan Itani, “The impact of board and audit committee characteristics on the occurrence of financial statements fraud and its consequences on the quality of financial information” Beirut Arab University, Spring 2025.

Advisor of a project BUS898: “The Convergence of Artificial Intelligence and Blockchain Technology in Accounting” by Jana Bou Hamdan, LAU, Spring 2025

Advisor of a project in BUS898: “The Determinants of Audit Fees: Evidence from Egypt” by Marwa Gharzeddine, LAU, Fall 2016.

Advisor of Thesis: The Reasons behind the Non-Application of the Activity-Based Costing System in the Service Industry in Lebanon. By Ghiwa Dandash LAU, Spring 2015.

Advisor of a project in BUS898: “The Determinants of Dividend Payout Ratio in the MENA Region: The Case of Industrial Companies” by Hicham Jawhar LAU.

Advisor of a project in BUS898: “Implementation of Corporate Governance Rules and Procedures in Lebanese Firms” by Lilas Jurdy, LAU.

Reader of a project in BUS898: “The Determinants of Internet Financial Reporting in Lebanon” by Mostafa El Harake, LAU.

Reader of a project in BUS898: “Effects of Internal Audit Function on Corporate Governance Quality” by Mima Bayyoud.

Examiner in Oral Exam Committee: “Ethical Awareness and Ethical Judgment among Auditors in Lebanon,” a thesis.

Meritorious Scholarships

- Received a scholarship to study Ph.D. from the Egyptian government.
- Was nominated by the Chairperson of the Finance and Accounting Department for the Teaching Excellence Award in May 2017.
- Was nominated by colleagues for the Teaching Excellence Award in May 2024.

Other Contributions

- Reviewer (Managerial Auditing Journal)
- Reviewer (Global Business Review journal)
- Reviewer (Management Decision Journal)
- Reviewer (European Business Review-Journal)
- Reviewer (International Journal of Corporate Governance)
- Reviewer (International Journal of Accounting, Auditing and Performance Evaluation)
- Founding member, MBA program, Faculty of Commerce, Beirut Arab University.
- Member, Quality Assurance Unit, Faculty of Commerce, Beirut Arab University.
- Member of the British Accounting and Finance Association (BAFA).