



الجمهورية اليمنية
وزارة التعليم العالي
والبحث العلمي

ملخصات أبحاث

كلية العلوم الإدارية



سيئون 2020م

عام البحث العلمي والإبتكار



ملخصات أبحاث

كلية العلوم الإدارية

الإشراف العام

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كلمة رئيس الجامعة

بسم الله الرحمن الرحيم

يحثل البحث العلمي والنتاج المعرفي مكانا سامياً وعلامة فارقة في إحداث التقدم بكل مستوياته المعرفية، لأجل ذلك تسعى جامعتنا سعياً حثيثاً في أن تكون جامعة مشجعة للمواهب ومنتجة للعلماء: إبداعاً واختراعاً. من خلال التلازم والتواءم: تعليماً وبحثاً وخدمة للمجتمع.

إننا نوجه البوصلة في هذا الاتجاه ونخطو خطواتنا ونعمل ما نستطيع ونحن على ثقة بالله وعلى يقين بأن المبدعين والمتميزين من أساتذتنا وطلابنا يستطيعون بعزيمتهم وإصرارهم الوصول بجامعتنا إلى مصاف الجامعات التي تقدم الأبحاث وتنتجها وتنقل العلم إلى كل مناحي الحياة: صناعة وصحة وزراعة وتكنولوجيا.

ونؤكد بأن رفع إسهام جامعتنا في البحث العلمي لن يأتي إلا بتوافر المختبرات العلمية الأساسية ووجود كلية علوم. كما أن تعزيز وظيفة الجامعة في نقل العلوم يتطلب الاهتمام باللغات الحية وفي مقدمتها لغتنا العربية اللغة الأم، ثم اللغة الإنجليزية وغيرها من اللغات الحية إلى جانب التمكين في استخدام الوسائل التكنولوجية الحديثة في البحث والتواصل العلمي.

لذا وضعنا في مقدمة اهتماماتنا إنشاء ثلاث كليات تكون مرتكزا لبناء جامعتنا وهي: كلية العلوم وكلية اللغات وكلية الحاسبات. حتى تتمكن جامعتنا من لعب دورها في العلوم الإنسانية والعلوم التطبيقية بجدارة وكفاءة عالية.

ويأتي إصدار ملخصات أبحاث أعضاء الهيئة التدريسية والتدريسية المساعدة متزامناً مع عام البحث العلمي والابتكار ولتحقيق الأهداف الآتية:

- ١) توفير قاعدة بيانات بملخصات الأبحاث المنجزة من قبل أعضاء الهيئة التدريسية بالجامعة، وتسهيل الوصول إليها بمصادرها الأساسية.
- ٢) التعريف للباحثين في الجامعة وطبيعة أبحاثهم واهتماماتهم البحثية.
- ٣) تسهيل عمل التشبيك والتعاون مع الجامعات والمؤسسات البحثية الأخرى من خلال التبادل والإهداء لكتب الملخصات الصادرة.
- ٤) تحفيز أعضاء الهيئة التدريسية والهيئة المساعدة على تجميع أبحاثهم وإبراز جهودهم ووضعها في متناول الباحثين.

٥) رفع الملخصات في موقع الجامعة والمنصات الإلكترونية للاستفادة منها. نشكر شكراً لا حدود له كل من ساهم في إخراج هذا الإصدار الثالث الخاص بملخصات أبحاث أعضاء الهيئة التدريسية بكلية العلوم الإدارية.

على أمل أن نلتقي بكم في ملخصات بحثية قادمة وفي تخصصات علمية أخرى.

شكر الله سعيكم وجعلكم ذخراً للعلم وأهله.

أ.د / محمد عاشور الكثيري

رئيس جامعة سيئون

كلمة نائب رئيس الجامعة

عزيزي القارئ نضع بين يديك ملخصات الأبحاث العلمية لكليات جامعة سيئون والهدف منها تعريف القراء بطبيعة البحث العلمي وما يتضمنه من معلومات بصورة مختصرة. البحث العلمي هو حجر الزاوية والاساس في اية مساع تقدمية وتطويرية، وتتضمن أبحاث أعضاء هيئة التدريس عدد لا بأس به من الأبحاث المتميزة التي تخدم المجتمع بقطاعاته المختلفة والتي بذل فيها الباحثون مجهودات متميزة ويمكن ان يستفيد منها قطاعات الاعمال المختلفة نظرا لتنوعها وتعدد مجالاتها وتخصصاتها وإمكانية تطبيقها عمليا، البحوث نوعان النوع الأول بحوث العلوم الإنسانية وهي تهتم بتوسيع المعرفة ويمكن الاستفادة منها على المدى البعيد، والنوع الثاني بحوث العلوم التطبيقية والتي هي تركز على التحديات والمشاكل الموجودة في قطاعات مختلفة وتلبي احتياجات المجتمع. يجب على أعضاء هيئة التدريس تفعيل الدراسات نظرا لما يحتاجه المجتمع والتركيز على احتياجات المجتمع وللمعلومية فان عددا كبيرا من هذه الملخصات هي من أبحاث محكمة نشرت في دوريات محلية وإقليمية وعالمية وعليه يمكن لمؤسسات المجتمع ان تستفيد من هذه الأبحاث والعديد من هذه الأبحاث الاكاديمية جيدة وبحاجة الى ان تخرج من اسوار الجامعة لتحقيق الفائدة للمجتمع. وهذه قاعدة بيانات لخلاصة أبحاث في كل كليات جامعة سيئون وهذه الخطوة تعتبر خطوة رائدة سوف تدعم مسيرة البحث العلمي وتعزز مؤشرات الأداء للجودة والتميز والتي من بينها الأبحاث العلمية، ونحن بحاجة الى تبني فكرة البحث العلمي على مستوى المجتمع وزرع ثقافة الاهتمام بهذه الأبحاث لما لها من دور في خدمة المجتمع والعمل على نشر هذه الثقافة حتى نحقق ما نصبو اليه.

وفي الختام يمكن القول ان البحث العلمي لا يمكن ان يتقدم الا من خلال التعاون والعمل الدؤوب وتضافر الجهود من قبل الجميع سواء كانوا أعضاء هيئة تدريس ام اداريين، بالإضافة الى التعاون بين الجامعة والمؤسسات والهيئات الحكومية ومؤسسات المجتمع المدني في القطاعات المختلفة وذلك من خلال تكوين شراكة استراتيجية معها لتلبية حاجة المجتمع الإنسانية والاجتماعية والاقتصادية من خلال اجراء البحوث التطبيقية ذات الصلة. مع تمنياتي للجميع بالتوفيق.

أ.د محمد عثمان العمودي

نائب رئيس الجامعة للدراسات العليا والبحث العلمي

كلمة العميد

الحمد لله والصلاة والسلام على سيدنا محمد واله وصحبه وسلم، يسعدنا في عمادة كلية العلوم الادارية بأن نقدم للمهتمين في مجالات العلوم الادارية والمجالات الاخرى ذات العلاقة مجموعة من الاسهامات العلمية البحثية لأعضاء هيئة التدريس المنتسبين للكلية في تخصصاتها الثلاثة (المحاسبة، ادارة الاعمال، والعلوم المالية والمصرفية) والتخصصات الاخرى ذات العلاقة، حيث ان تلك الاسهامات العلميه عبارة عن أبحاث تم نشرها من قبل أعضاء هيئة التدريس بالكلية في مجلات علمية محكمة منها ذو التصنيفات العالمية (ISI & Scopus) والبعض الاخر عبارة عن أوراق علمية تمت المشاركة بها من قبل اعضاء هيئة التدريس في مؤتمرات علمية دولية نال بموجبها اعضاؤنا شهادات تميز علمي، ومن خلال تلك الاعمال البحثية نتمنى من الجهات الادارية المختلفة في مؤسسات القطاع العام والخاص وكذا منظمات المجتمع المدني الاستفادة منها والاخذ بتوصياتها والتي ناقشت في مجملها قضايا ادارية ومالية معاصرة باستخدام طرق وادوات البحث العلمي السليم، وفي ذات السياق فاننا في عمادة الكلية وكافة أعضاء هيئة التدريس بالكلية ومن باب مسؤوليتنا تجاه المجتمع على استعداد للمشاركة في دراسة اية مشاكل ادارية ومالية تواجهها الادارات في مؤسسات القطاع العام والخاص وكذا منظمات المجتمع المدني والتي لم تتضمنها ابحاثنا الحالية، كما اننا في عمادة الكلية وضعنا ضمن خططنا المستقبلية تنظيم العديد من ورش العمل والدورات العلمية التخصصية والبحثية للمهتمين في مجالات العلوم الادارية من خارج الكلية والتي من شأنها الرفع بمستوى الاداء الاداري والمالي ببلادنا.

وفي الختام تمنياتي للجميع بالتوفيق والسداد.

د. منير رجب عمرة

عميد الكلية



ملخصات أبحاث قسم إدارة الأعمال

أثر استخدام تكنولوجيا المعلومات في تحسين الأداء المصرفي
دراسة ميدانية على المصارف اليمنية العاملة في وادي حضرموت
د. سالم يسلم لرضي

الملخص:

هدف البحث إلى التعرف على أثر استخدام تكنولوجيا المعلومات في تحسين الأداء المصرفي في المصارف اليمنية العاملة في وادي حضرموت من خلال استخدام وسائل الدفع الإلكتروني و قنوات التوزيع الإلكترونية و بيان أثرهما على الأداء المصرفي مستخدماً في ذلك المنهج الوصفي التحليلي لتشخيص العلاقة بين هذين المتغيرين، و أستخدمت الاستبانة كأسلوب لجمع البيانات لآراء عينة من العاملين في المصارف المبحوثة. و بعد التحليل توصل البحث إلى مجموعة من الاستنتاجات من أهمها ان استخدام التكنولوجيا في العمل المصرفي أصبح ضرورة ملحة لا بد منها مما يستلزم التجهيز و التطوير و التدريب للارتقاء بمستوى الخدمات المقدمة، كما توجد علاقة معنوية ذات دلالة إحصائية بين استخدام تكنولوجيا المعلومات (وسائل الدفع الإلكتروني و قنوات التوزيع الإلكتروني) و تحسين الأداء المصرفي في المصارف اليمنية العاملة بوادي حضرموت. و في ضوء الاستنتاجات التي تم التوصل إليها قَدّم البحث عدد من التوصيات أهمها ضرورة اهتمام و اعتماد المصارف اليمنية العاملة بوادي حضرموت على استخدام التكنولوجيا في المعاملات المصرفية لما لها من أثر إيجابي على الأداء المصرفي.

مجلة الاندلس للعلوم الانسانية والاجتماعية – العدد ٢٥ المجلد ٦ (٢٠١٩)

أثر استراتيجيات إدارة الموارد البشرية في تطوير الهندسة المالية
دراسة ميدانية في المصارف الإسلامية العاملة بوادي حضرموت

د. سالم يسلم لرضي

الملخص:

هدف البحث إلى بيان أثر استراتيجيات إدارة الموارد البشرية (استراتيجية الاستقطاب و الاختيار، استراتيجية التدريب و التطوير، استراتيجية المحافظة على العاملين) في تطوير الهندسة المالية في البنوك الإسلامية العاملة بوادي حضرموت، استخدم البحث المنهج الوصفي التحليلي، و لتحقيق أهداف البحث تم تصميم استمارة استبيان وُزعت على عينة البحث المكونة من (٣٥) عاملاً من العاملين في تلك المصارف لجمع المعلومات، و بعد المعالجة و التحليل باستخدام برنامج التحليل الإحصائي spss توصل البحث إلى وجود أثر إيجابي و ذو دلالة إحصائية لاستراتيجيات إدارة الموارد البشرية الثلاث على تطوير الهندسة المالية في البنوك الإسلامية العاملة بوادي حضرموت، وقد أوصى البحث بزيادة الاهتمام باستراتيجيات إدارة الموارد البشرية و بالموارد البشرية نفسها في المصارف المبحوثة لما له من دور إيجابي في تطوير الهندسة المالية من خلال خلق أدوات و منتجات مالية جديدة.

مجلة جامعة حضرموت للعلوم الانسانية – العدد الاول – المجلد السابع عشر (٢٠٢٠)

التحليل المالي بالنسب المالية و خصوصيات تطبيقه في تقييم أداء المصارف الإسلامية

د. سالم يسلم لرضي

الملخص:

يتناول البحث دراسة استخدام أدوات التحليل المالي في تقييم أداء المصارف الإسلامية بالتطبيق على بنك سبأ الإسلامي الدولي من خلال الاعتماد على القوائم المالية والتقارير السنوية للمصرف المذكور، حيث يركز البحث على بيان أهمية التحليل المالي بالنسب المالية في تقييم أداء المصارف الإسلامية من خلال تحديد مؤشرات تتوافق و طبيعة عمل هذه المصارف، ويوضح البحث العلاقة بين التحليل المالي وتقييم الأداء في المصرف الإسلامي وأثر ذلك في ربحية المصرف. ومن خلال نتائج التحليل تم التوصل إلى أن لنسبة النقدية إلى إجمالي الودائع تأثيراً معنوياً على معدل العائد على الأصول و معدل العائد على الودائع. كما أوصى البحث بضرورة تبني المصارف الإسلامية لبرامج التحليل المالي و ربطها بالأساليب الإحصائية لتقييم أدائها و التنبؤ باتجاهات هذا الأداء مستقبلاً.

مجلة الريان للعلوم الانسانية والتطبيقية – العدد الاول – المجلد الثاني (٢٠١٩)

احكام تعديل عقود شركة المساهمة ونظامها الاساسي

د. مكسيم معاون السباعي

الملخص:

هدفت الدراسة إلى مواجهة المتغيرات الناشئة عن تعديل عقد ونظام الشركات والتلاؤم معها بما يمكنها من الاستمرار والتقدم نحو تحقيق الهدف الذي أنشئت الشركة من أجله. وتتبع أهمية الدراسة وضع الشركات بدائل مختلفة تتناسب مع إمكانياتها المتاحة أو مع ما يمكن إضافته إليها من رؤوس أموال جديدة تمكنها من الوصول إلى غايتها وتحقيق أهدافها والتغلب على مختلف الصعوبات والمعوقات التي تعترض سيرها. وتتمحور مشكلة البحث حول مفهوم تعديل عقود شركات الأموال ونظامها الأساسي على الشركة، وحل مشكلة تعديل عقود الشركات من خلال وضع قواعد تكفل للشركات تكييف قدراتها المالية بما ينسجم مع الظروف الاقتصادية المضطربة. لقد تناولت ذلك كله بمنهج مقارنة وفق قانون الشركات التجاري اليمني رقم (٢٢) لسنة ١٩٩٧م، ولائحته التنفيذية الصادرة بقرار رئيس مجلس الوزراء رقم (٢١٧) لسنة ٢٠٠٠م، دون إغفال الاستشهاد ببعض القوانين المقارنة الأخرى. حيث خرجت الدراسة بعدة نتائج كان من أهمها، أن عقود شركات الأموال ذات طبيعة خاصة تميزها عن غيرها من العقود الأخرى. وأوصت الدراسة بضرورة إعطاء أقلية المساهمين الحق في الاعتراض على قرارات الأغلبية التي تصدر من الجمعية العامة متى كانت هذه القرارات تتضمن إجحافاً بحقوقهم.

مجلة جامعة الناصر - العدد ١٢ - المجلد السادس (٢٠١٨)

دعوى الإلزام بسداد ديون الشركة المفلسة واثارها (دراسة مقارنة)

د. مكسيم معاون السباعي

الملخص :

هدفت الدراسة إلى تحقيق أقصى حماية ممكنة للأموال العامة وحماية الدائنين والشركاء على حد سواء ضد التصرفات الصادرة من المدين. وكذا توضيح المحكمة المختصة بنظر دعوى دفع الديون. وتتبع أهمية دراسة رفع دعوى الإلزام بسداد الديون في حالة إفلاس الشركة المساهمة أو حصول عجز في موجودات الشركة بنسبة ٢٠% من ديون الشركة، مما يؤدي إلى إصابة الشركة بموجة إفلاس ينتج عنها اضطراب بالاقتصاد الوطني والعالمي. وتتمحور مشكلة البحث إلى التعرف على كيفية إجراءات رفع دعوى الإلزام بسداد ديون الشركة المفلسة، وحل المشكلة تتمحور بوجود قواعد خاصة برفع دعوى الإلزام بسداد ديون الشركة المفلسة تختلف عن القواعد التي تطبق على إجراءات الدعوى بصفة عامة في قانون المرافعات المدنية والتجارية. لقد تناولت ذلك كله بمنهج مقارن وصفي تحليلي وفقاً لقانون الشركات اليمني والمصري والسوداني، كما لم اكتفي بإيراد ووصف النصوص القانونية، بل عملت على تحليلها. وقد خرجت الدراسة من العديد من النتائج كان أهمها: لم يسمح المشرع التجاري اليمني والمصري بشهر إفلاس أعضاء مجلس الإدارة والمديرين في الشركة المفلسة في حالة إذا ما عجزوا عن دفع ديون الشركة التي حكم عليهم بسدادها. مخالفين في ذلك التشريع الفرنسي والذي أجاز في مثل هذه الحالة إعلان التسوية أو التصفية القضائية ضدهم إذا توقفوا عن دفع الديون. وأوصت الدراسة إلزام المشرع التجاري اليمني على مسؤولية أعضاء مجلس الإدارة والمديرين المنسحبين قبل صدور حكم بإفلاس الشركة، حيث والإفلاس كان أساسه العجز في أصول الشركة حال توليهم إدارة الشركة.

مجلة الاندلس للعلوم الانسانية والاجتماعية - العدد ١٨ - المجلد ٥ (٢٠١٨)

**Mediating Effect of Intellectual Capital on the Relationships
between Information Technology for Human Resource, it for
Market Information and it for Marketing Communication on
Performance of Banking Sector in UAE**

Hamad Banalzwaa and Haim Hilman Bin Abdullah

Abstract:

The performance in the competition world is the logo, the banks make their existence anywhere supported through the information technologies. The banks need to communicate with their customers in any market that they target and organizations have the potential to do business. Keeping in touch with customers wherever in the world, the use of the advanced technology to enhance and develop the activities as an important requirement for the bank. The incorporation of some factors dedicated to IS research studies into the organization's especially banks have become a necessity today. However, this century is known as "information technology century", the information used in market can be handled only with the help of the information technology and clearly, they are most frequently collected via technologies. In this study, the researcher will proceed to study, analyze, present and discuss the effects of IT for human resource, IT for market information, IT for marketing communication and intellectual capital on bank performance which are being used in the IS research field.

International Business Management journal (2017), vol. 1, no. 2, page 422-431.

Effects of Information Technology for Market Information, IT compatibility, and Intellectual Capital on Bank Performance in UAE

Hamad Banalzwaa and Haim Hilman Bin Abdullah

Abstract

Today, information is the contributing factor for banks' success and Management Information Systems (MISs) plays an important role in helping banks to create and support a strategic opportunity. This article seeks to examine the compatibility of IT and IT for market information of banks at UAE. Methodology of research is descriptive method - survey type and data collecting tool is questionnaire. The finding of this study will indicate that there is IT compatibility and IT for market information for responding to future changes of the banks.

Book of Abstracts

Advances in Global Business Research

Vol. 12 No. 1 ISSN 1549-9332

Proceedings of the 12th AGB Annual World Congress, Kuantan, Malaysia, November 16-19, 2015

Page 127 of 207

Strategic Role of information Technology for Human Resource, IT Connectivity, Intellectual Capital on Bank Performance in UAE

Hamad Banalzwa, Haim Hilman and Abdullahi Hassan Goronduste

Abstract

Researchers and practitioners consider Information Technology (IT) as a competitive tool. However, existing knowledge on mechanisms of IT that impact bank performance remains unclear. Based on the dynamic capabilities theory, this study proposes a model to study how IT (i.e., IT connectivity and IT for human resource) impact bank performance. Moreover, this model is expected to build new insight on how IT could shape the banking sector and economies of the United Arab Emirates (UAE) too.

International Business Management journal (2017), vol. 2, no. 5, page 415-421.

ISSN: 1993-5250



Business Administration Department

Is the type of outsourced internal audit function provider associated with audit efficiency? Empirical evidence from Oman

Saeed Rabea Baatwah | Abood Mohammad Al-Ebel | **Muneer Rajab Amrah**

Abstract

The main aim of this study is to provide empirical evidence examining how outsourced internal audit function (IAF) providers are associated with audit efficiency, and how such providers interact with high-quality external auditors. We use a sample of 711 observations for companies listed on the Muscat Security Market during the period 2005–2014. Based on pooled regression, we find that audit efficiency is significantly improved when the IAF provider is from a Big4 audit firm, whereas a non-Big4 audit firm IAF provider is associated with reduced audit efficiency. Furthermore, we find evidence suggesting significant interaction between the external auditor and IAF in relation to audit efficiency if the outsourced IAF provider is from a Big4 audit firm. In additional analysis, we construct a new measure for audit efficiency, dividing the IAF providers into Big4, second-tier, and other non-Big4, and consider the time of connection between such providers and their clients. We still observe that Big4, as an outsourced IAF provider, is more significantly associated with audit efficiency than other types of IAF provider. This paper is important because there is currently little evidence concerning the type of outsourced IAF provider; it contains useful information for auditors, companies, and regulators.

International Journal of Auditing 2019 vol. 1 no. 20, p 1-19.

Audit committee chair accounting expertise and audit report timeliness: The moderating effect of chair characteristics

Saeed Baatwah Zalailah Salleh and Norsiah Ahmad

Abstract

The purpose of this paper is to investigate whether the characteristics of the audit committee (AC) chair affect audit report timeliness. In particular, the direct association between AC chair accounting expertise and audit report delay, and the moderating effect of other characteristics of AC chair on this association are examined. To achieve the purpose of this study, the characteristics examined by this study are AC chair expertise, shareholding, tenure and multiple directorships. Furthermore, a sample of Malaysian companies during the period 2005–2011 and the fixed effects panel data method are utilized. The results suggest that an AC chair with accounting expertise is associated with a reduction in audit delay. The reduction is more obvious when the chair holds shares in the company, but is weakened by longer tenure and multiple directorships. These results are robust after conducting several robust tests. Using mediating analysis, the authors also document that an AC chair with accounting expertise can enhance the timeliness of audit reports even when the quality of financial reporting is lower. The reported result is supported by additional analysis that finds that AC chairs with accounting expertise and AC chairs with accounting expertise and shareholding are significantly associated with shorter abnormal audit delay. This study provides comprehensive analysis concerning the association between AC chair and audit report timeliness using a unique setting. It is among the limited evidence that reports the moderating effect of AC chair characteristics on the role of such chair on audit report timeliness.

Asian Review of Accounting 2019

High-quality auditors vs. high-quality audit: the reality in Oman

Saeed Baatwah Zalailah Salleh and Norsiah Ahmad

Abstract

The objective of this study is to explore the unique setting of Oman with respect to audit quality. This study measures the quality of audit by examining whether big-4 audit firms and industry specialist auditors have a role in improving the quality of the audit. We use data from the companies listed on the Oman capital market between 2006–2013. Using a panel data approach and two measures of audit quality for the purpose of this study, we find that the audit quality of big-4 audit firms and industry specialist auditors is low because they do not enhance the quality of discretionary accruals and do not have a propensity to issue going-concern audit opinion. We also document that big-4 audit firms and industry specialist auditors consider that religion and risk factors provide the means for achieving high-quality audit. This paper is different from prior studies because it is the first to comprehensively examine audit quality in a unique setting – the Gulf Cooperation Council (GCC). Furthermore, it extends our understanding of the role of religiosity in audit quality.

Afro-Asian Journal of Finance and Accounting (2018) vol. 8 no. 3 p 209-236.

Audit Committee Financial Expertise and Audit Report Lag: Malaysia Further Insight

Zalailah Salleh Saeed Baatwah and Norsiah Ahmad

Abstract

Recent audit and financial reporting quality research suggest that audit committee financial expertise is a crucial ingredient for high quality financial reports. However, Malaysian literature has reported no association between audit committee financial expertise and audit report timeliness. Using audit report lag, we examined whether Malaysian audit committee financial expertise is relevant for financial reporting timeliness. Using data from 2005 to 2011 from the top 100 Malaysian companies and the fixed effects panel data approach, we find that audit committee financial expertise is not significantly associated with audit report lag proxies. We further examined this issue with the basic premise that audit committee independence enhances the role of audit committee financial expertise. However, the interaction between these mechanisms shows an insignificant association. Additional investigation reveals that these results are driven by the lack of independence on Malaysian boards. We also find evidence suggesting that neither a large number of subsidiaries nor the quality of financial reporting sufficiently justify the recent Malaysian reforms relating to the financial reporting timeframe.

Asian Journal of Accounting and Governance 2017, vol. 8 no. 12 p 137-150

Audit Committee Financial Expertise and Financial Reporting Timeliness in Emerging Market: Does Audit Committee Chair Matter?

Saeed Baatwah Zalailah Salleh and Norsiah Ahmad

Abstract

This study examines whether audit committee chair with financial expertise enhances the audit committee role in financial reporting quality in emerging market. We investigate this influence by employing the direct effect and moderating effect of audit committee chair with financial expertise on financial reporting timeliness. By using Omani data and the panel data method for two proxies for financial reporting timeliness, we find that audit committee chair with financial expertise enhances the timeliness of financial reporting through making the disclosure of annual reports timely. Further, we report evidence showing that both accounting and nonaccounting financial expertise on the audit committee have a positive and significant influence on the timeliness of financial reporting. We also document that the association between financial expertise and the timeliness of financial reporting is more pronounced when the chair of the audit committee has accounting expertise. This study is among the comprehensive evidence prove that audit committee chair with accounting expertise contributes to the quality of financial reporting in emerging market.

Issues in Social and Environmental Accounting 2016, vol. 10 no. 4 p 63-85

Audit tenure and financial reporting in Oman: Does rotation affect the quality?

Saeed Baatwah Zalailah Salleh and Norsiah Ahmad

Abstract

The purpose of this study is to provide an empirical result concerning the quality of audit under a rotation policy in the Gulf Cooperation Council (GCC). Currently, countries from GCC tend to require the audit firms of public companies to be rotated within four or five consecutive years. This policy received worldwide criticisms which asserted it deteriorates the quality of financial reports – instead of increasing their quality. To achieve this purpose, we use 573 observations from companies listed in the Omani capital market implementing audit firm rotation because Oman is the leading country in GCC. Using discretionary accruals and modified audit opinion to proxy financial reporting quality, we find that audit firm tenure is not significantly associated with low quality financial reports. We also found that audit partner tenure is not positively and significantly associated with high discretionary accruals while it is positively and significantly associated with modified audit opinion. We classify our audit tenure into short and long tenure and find similar findings. Additionally and contrary to previous findings in Oman, we report that audit committee characteristics such as independence, size, financial expertise and number of meetings are not associated with high quality financial reports. Thus, our study contains several contributions to audit tenure debates in general and corporate governance practices in GCC in particular.

Risk governance & control: financial markets & institutions 2016, vol. 3 no. 10 p 103-122

CEO characteristics and audit report timeliness: Do CEO tenure and financial expertise matter?

Saeed Baatwah Zalailah Salleh and Norsiah Ahmad

Abstract

This paper aims to hypothesise that demographic characteristics of managers play a significant role in performing their duties amongst which is financial reporting. This study aims to examine whether CEO characteristics, namely, tenure and financial expertise, are associated with audit report timeliness. Data from companies listed on the Oman capital market between 2007 and 2011 and three proxies for audit report timeliness are used. CEO tenure and CEOs with financial expertise are reported to be associated with timely audit reports. Supplementary tests also confirmed this result. In addition, it is suggested and documented that there is an interaction effect between CEO tenure and financial expertise concerning the timeliness of audit reports. The use of a two-stage least square analysis also supported the main results. Hypotheses were tested using data from Oman with a relatively small sample size. Therefore, only a few characteristics of the CEO were considered and a more sophisticated approach of testing managers' effect on company policies was unable to be used. In addition, the generalisability of the study findings should be made carefully. This paper differs from prior studies, in that it extends the audit report timeliness literature by examining whether the CEO tenure and CEOs with financial expertise are associated with audit report timeliness. Findings demonstrate that CEO characteristics are important factors for a timely audit report.

Managerial Auditing Journal 2015, vol. 30 no. 8/9 p 998-1022

Corporate governance mechanisms and audit report timeliness: empirical evidence from Oman

Saeed Baatwah Zalailah Salleh and Norsiah Ahmad

Abstract

This study provides empirical testing of evidence on whether internal and external corporate governance mechanisms are associated with audit report timeliness. We employ data from companies listed on the Omani capital market. Using a panel data approach, we discover that only internal corporate governance mechanisms associated with timely audit report. More specifically, we find board characteristics such as size and expertise, and audit committee characteristics such as financial expertise, are associated with improved audit report timeliness. By using composite measure for internal corporate governance mechanisms, we also find that audit committee quality enhances audit report timeliness while board quality does not. We further demonstrate that corporate governance mechanisms play a substitution role rather than a complementary role in explaining audit report timeliness. Thus, we conclude that corporate governance mechanisms in Oman are not as effective as in more developed countries and that regulators in such a less developed country should impose and encourage substantial corporate governance practices instead of merely adhering to pro-forma practices.

International Journal of Accounting, Auditing and Performance Evaluation 2015 vol. 11 no. 3/4 p 312-337

**Whether Audit Committee Financial Expertise Is the Only Relevant Expertise: A
Review of Audit Committee Expertise and Timeliness of Financial Reporting**

Saeed Baatwah Zalailah Salleh and Norsiah Ahmad

Abstract

This study reviews the literature on audit committee expertise and financial reporting timeliness. Financial reporting timeliness and audit committee expertise are two areas of research gaining the attention of a large number of stakeholders because they contribute to the reliability and the relevancy of financial reporting. Indeed, the focus of this review is primarily on the recent developments in the pertinent literature in order to show the limitations of such research and encourage future research to overcome these limitations. By also looking at the development of the audit committee expertise literature, this study concludes that (1) like most audit committee literature, financial reporting timeliness literature continues to assume the absence of the contribution of expertise other than financial expertise, and ignore the role of audit committee chair; (2) most of this literature fails to find a significant effect because it ignores the interaction among corporate governance mechanisms. Accordingly, this study posits that ignoring the issues raised in such research by future research would lead to major mistakes in reforms relating to how the quality of financial reporting can be enhanced.

Issues in Social and Environmental Accounting 2013 vol. 7 no. 2 p 86-101

The influence of accounting systems on financial accountability in non-governmental organizations

Nalga Sylvia, Khalid Hashim Fadul, Abobakr Ramadhan Al Harethi, Shakur Faruk, Anas Rasheed Bajary

Abstract

The objective of this paper is to examine the influence of accounting systems on financial accountability in non-governmental organizations (NGOs). The quantitative research approach was employed in the study and with the application of the cross-sectional research design using 317 respondents as sample size. The primary instrument was a self-administered survey and the data were collected and analyzed with the help of Statistical Package for Social Scientists (SPSS) for the purpose of examining the hypothesized relationship between perceived accounting systems and financial accountability. The results of regression analysis revealed that perceived accounting systems in NGOs have a significant influence on financial accountability policies. The results provide useful information for policymakers not only in NGOs, but also governmental entities that could be used in formulating appropriate policies to enhance the financial accountability.

International Journal of Research in Management 2019 Vol 1; no 3; Page No. 18-20

The Moderating Effect of Family Control on the Relationship between Board of Directors Effectiveness and Cost of Debt: Evidence from Oman

Muneer Amrah, Hafiza Aishah Hashim and Akmalia Mohamad Ariff

Abstract

This paper is aimed at examining whether or not family control can influence board of directors' effectiveness and thereby affect the cost of debt in the Sultanate of Oman. This paper reports the results from a hierarchical regression analysis based on 476 observations of firms listed on the Muscat Securities Market for the period 2005-2011. The paper contributes to the literature by extending previous cost of debt studies by considering the Sultanate of Oman business environment where family ownership control is more common. Additionally, this study contributes by using a composite measure of board of director characteristics to capture the combined effect of board effectiveness on the cost of debt based on the agency theory framework. This paper tests the moderating effect of family ownership control on the relationship between board of directors' effectiveness and cost of debt. The empirical results indicate that family control positively moderates the relationship between board of director effectiveness and cost of debt. The results of this paper are useful to all stakeholders (including debt holders) by providing them with an important indicator regarding the kind of controlling shareholder on the board of directors that will protect their interests, especially in an environment of limited legal protection and law enforcement.

International Journal of Economics, Management and Accounting 2015 vol. 23, no. 2 p 217-239

Corporate governance mechanisms and cost of debt Evidence of family and non-family firms in Oman

Muneer Rajab Amrah and Hafiza Aishah Hashim

Abstract

Purpose – The purpose of this study is to determine whether there is any difference in the association among the board of directors, audit committee effectiveness and the cost of debt between the family- and non-family-owned companies in the Sultanate of Oman.

Design/methodology/approach – This study uses a panel data set that has multiple observations on the same economic units. Each element has two subscripts: the group identifier, i (68 companies listed on the Muscat Securities Market), and within the group index denoted by t , which identifies time (2005-2011). The regression model of this study is based on the random effects model, which, according to the Hausman and Breusch-Pagan (LM) (Breusch and Pagan, 1980) tests, is an appropriate model.

Findings – This study finds that the association between a board of directors' effectiveness and cost of debt is negative and significant for the full sample and non-family firms. This relationship, however, is weak and not significant for family firms. Additionally, this study indicates that audit committee effectiveness has a significant effect on the cost of debt based on the full sample and family firms, but is not significant for non-family firms.

Originality/value – This study examines firms in the Sultanate of Oman, where family ownership control is common. Based on a framework conceptualized according to the agency theory, using data from Oman enables a comparison between family and non-family firms with respect to the effect of the board of directors' and audit committee's characteristics as a composite measure. This composite measure captures their combined effect on the propensity of the cost of debt.

Managerial Auditing Journal Vol. 31 No. 3, 2016

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Accounting Irregularities and Tax Aggressiveness

Hafiza Aishah Hashim, Akmalia Mohamad Ariff and Muneer Rajab Amrah

Abstract

We examine the association between the incidence of accounting irregularities and aggressive tax reporting. We use Beneish's M-score model to measure accounting irregularities and effective tax rates (ETR) to measure tax aggressiveness. Based on analysis of publicly listed Malaysian firms from 2008 to 2011, we find a positive but not significant relationship between accounting irregularities and tax aggressiveness. Though contrary to prior findings, our study adds to the evidence of the various motivations behind the unethical behavior involving financial reporting and/or taxation decisions. The finding of this study is useful to both financial and tax authorities in understanding the link between financial and tax reporting decisions.

International Journal of Economics, Management and Accounting 2016 vol. 24 no. 1 p 1-14

Effective Corporate Governance Mechanisms, Ownership Structure and Financial Reporting Quality: Evidence from Oman

Muneer Rajab Amrah and Mohammed Mahdi Obaid

Abstract

This study aimed to examine the relationship between corporate governance effectiveness and financial reporting quality among family and non-family owned companies in the Sultanate of Oman. This study used a panel dataset for 68 companies listed on the Muscat Securities Market for 6 years from 2013 to 2018. The study contributes to the literature by extending previous financial reporting quality with a consideration of the Sultanate of Oman business environment where family ownership control is more common. Additionally, this study contributes by using a composite measure of corporate governance mechanisms to capture the combined effect of corporate governance effectiveness on the propensity of financial reporting quality, based on the agency's theoretical framework. This study is based on the difference between family and non-family owned firms with Type I and Type II agency problems, with differences in ownership and control. This study contributes to the literature by examining the influences of corporate governance effectiveness on financial reporting quality, which is expected to be different between family and non-family firms. The empirical results indicate that the association between corporate governance effectiveness and its financial reporting quality is positive and significant for both, the full sample as well as the non-family firms. However, this relationship appears to be weaker for family owned firms.

Keywords: corporate governance effectiveness, financial reporting quality, family and non-family firms, Oman.

Asia-Pacific Management Accounting Journal (2019), Volume 14 Issue 3

**The Mediating Effect of Financial Reporting Quality on Corporate Governance
Effectiveness and Cost of Debt**

Muneer Rajab Amrah, Hafiza Aishah Hashim

Abstract

The purpose of this study is to examine the mediating effect of financial reporting quality on corporate governance effectiveness and cost of debt. This study uses panel data for companies listed on the Muscat Securities Market over the period of 2012 through 2018. The empirical results that are based on a four-step approach shows that companies with more effective corporate governance and higher quality of financial reporting receive optimum cost of debt. The study further reveals that companies with more effective corporate governance have higher quality of financial reporting. Finally, this study finds that financial reporting quality partially mediates the relationship between corporate governance effectiveness and cost of debt.

Keywords: Cost of debt, corporate governance, financial reporting quality, mediation effect, Oman

Afro-Asian J. of Finance and Accounting, (2020). Volume 10 Issue 4

Board of Directors and Audit Committee Effectiveness, Ownership Structure and Cost of Debts

Muneer Amrah, Hafiza Aishah Hashim, Azlina Abd Aziz & Nor Raihan Mohamad

Abstract

The cost of debt provides signals not only concerning how the firms are financed but also pertaining to the ability of managers' to increase the bottom line-income statement item. Thus, with good corporate governance practice, firms are expected to experience the optimum level of the cost of debt. However, there is a general lack of research studies that investigate this issue in Arabian-developing countries, particularly in the setting of the Sultanate of Oman. Previous studies that examined the relationship between the cost of debt and board of directors, audit committee characteristics in an individual investigation find somewhat mixed results. Therefore, the purpose of this study is to examine whether the level of the cost of debt is influenced by the board of directors, audit committee effectiveness (as composite measure), and ownership structure. This paper reports the results using a panel data methodology for companies listed on Muscat Securities Market over the period 2005 to 2011. The empirical results of this study show that the effect of board of directors and audit committee effectiveness is significantly negative on the cost of debt. In addition, this study finds that the higher family ownership in Omani listed companies leads to an increase in the cost of debt. However, this study fails to find any significant association between institutional and government ownership and cost of debt.

Keywords: cost of debt, board and audit committee effectiveness, ownership structure, Oman.

*International Conference on Economics and Business Research 2013 (ICEBR 2013)
14-16 OCT 2013, Penang, Malaysia*

The Effect of Financial Reporting Quality on the Cost of Debt: Sultanate of Oman Evidence

Muneer Amrah and Hafiza Aishah Hashim

Abstract

The cost of debt provides signals not only concerning how the firms are financed but also pertaining to the ability of managers' to increase the bottom line-income statement item. Thus, with good quality of financial reporting practice, firms are expected to experience the optimum level of the cost of debt. The objective of this study is to examine whether financial reporting quality influence the cost of debt. This study uses a panel dataset for 68 companies listed on the Muscat Securities Market over the period from 2012 to 2018. The study contributes to the literature by extending the scope of previous studies concerning the cost of debt and financial reporting quality by considering the business environment in the Sultanate of Oman where lending environment in Oman is very different from that in developed countries. In addition, the study considers the quality of accounting earnings as a proxy of financial reporting quality, study utilises accounting-based accruals quality model developed by Francis et al. (2005) and performance matched procedure by Kothari et al. (2005). The study relies on the interest rate as a proxy of cost of debt. The empirical results of this study reveal that, companies with higher financial reporting quality receive lower cost of debt. Findings of this study have potential implications to all financial reporting users by providing evidence that financial reporting quality has a central role in evaluating the performance of firms and eliminating information asymmetry.

Keywords: Financial reporting quality, cost of debt, Oman

Proceedings of the UniSZA Research Conference 2015 (URC '15), Universiti Sultan Zainal Abidin, 14-16 April 2015

Geopolitical Differences and Tax Non-compliance among Yemeni SMEs

Lutfi Hassen Ali Al-Ttaffi, Hijattulah Abdul-Jabbar

Abstract

This paper aims at enhancing understanding of tax non-compliance behaviour by investigating the influence of geopolitical differences on taxpayers' behaviour. The study focuses on income tax compliance behaviour of owner-managers of small and medium enterprises in Yemen. The study was conducted through survey to collect the required data. The major finding of this study is that geopolitical differences has a significant influence on taxpayers' behaviour. Particularly, the result revealed that the Southern people of Yemen are more compliant with tax rules and regulations than Northern people. This result may be attributed to the geopolitical background of both peoples. While the Southern part of Yemen has been governed by strict socialist regimes, the Northern part was administrated by tribalism system. From the literature, this study may be among the first to consider and provide evidence on the influence of geopolitical differences on the behaviour of taxpayers. The findings of this study could serve as useful input for tax policy and strategy purpose in Yemen.

Journal of business management and accounting, Vol 8 (1), January 2018: 31-45

Service Quality and Income Tax Non-Compliance among Small and Medium Enterprises in Yemen

Lutfi Hassen Ali Al-Ttaffi , Hijattulah Abdul-Jabbar

Abstract

Almost all countries around the world are continuously facing problems and challenges with regards to compliance with tax rules and regulations. The scenario is prevalent in developing countries, especially the Middle East countries in general and Yemen in particular. Although many official reports in Yemen provided ample evidence of the existence of this problem in the country, there is, unfortunately, a lack of studies that provide causal explanations of this issue. This empirical study investigates the influence of tax service quality on taxpayer behaviour in the context of Yemeni small and medium enterprises (SME). Data have been collected from the Yemeni SMEs through a personally administered questionnaire. The analysis reveals that tax non-compliance in Yemen can be considered high among SME owner-managers. As part of a larger study of determinants of income tax compliance behaviour, this paper focuses on the perceived tax service quality factor. The tax service quality is perceived as low, indicating that the SME owner-manager seems to be not satisfied with the quality of services received from the tax authority. A simple regression analysis found that the perceived tax service quality has a significant negative influence on tax non-compliance behaviour. The study, therefore recommends that the tax authority of a country considers the relevant measures and strategies in improving the quality of tax services, which in turn enhances the level of tax compliance.

A Conceptual Framework For Tax Non-Compliance Studies In A Muslim Country: A Proposed Framework For The Case Of Yemen

Lutfi Hassen Ali Al-Ttaffi & Hijattulah Abdul-Jabbar

Abstract

The problem of tax noncompliance is widely described as a serious global phenomenon, especially in developing and least developing countries. Literatures indicate a number of factors that could possibly influence tax noncompliance behaviour but there is no single theory that can explain the phenomenon of tax noncompliance behaviour. Thus, researchers suggested that theories from sociology, psychology and economy could be useful in explaining tax behaviour. Perception and attitude of taxpayers are among the factors contributing towards compliance behaviour. In this regard, empirical evidence indicates that taxpayers act according to their belief and attitudes. Nevertheless, the specific attitude/view of Muslims towards tax has not been considered. Consequently, the purpose of this paper is to discuss the theoretical link between the influence of Islamic religious perspective and tax noncompliance behaviour. Furthermore, tax service quality, public governance quality and tax system structure, which are perceived as relevant to developing and least developing countries, were taken into consideration in the proposed framework. The paper concluded by urging future researchers to consider the relevancy of the Muslim-majority community in the future tax noncompliance studies.

International Postgraduate Business Journal [IPBJ] Vol. 7(2), 1-16 (2015)

Geopolitics and its Implications for Tax Administration

Lutfi Hassen Ali Al-Ttaffi, Hijattulah Abdul-Jabbar

Abstract

Geopolitical differences are often evident, where continuous political conflicts and instability exist, both within and among nations. Middle East is a fertile region for the existence of such conflicts, and thus the geopolitical differences exist, in some countries. However, the geopolitical differences issue is not confined to the matter itself, but the environment and mistreatment by the regimes create additional issues and challenges. According to the social influence theory, the behaviour of people is intentionally or unintentionally influenced by their surrounding environment. Therefore, the different geopolitics of people results in different attitude, and likely leads to the different behaviours among individuals. The geopolitical circumstances pose issues and challenges to government in administrating law and policy, including in the area of taxation. The government, particularly the tax administrators, need to understand the geopolitical differences in administering the tax laws and accordingly come up with a strategy that will ensure efficient collection of tax. This paper provided a brief concept of geopolitical differences and accordingly discussed key issues and challenges that are faced by the tax authority.

Key words: Geopolitical differences, tax compliance, tax authority.

Proceeding of the International Conference on Government & Public Affair 2016 (ICOGPA2016) ISBN
97898344661-7-6 ©2016 ICOGPA2016

Religious Perspective and Tax Non-compliance Behaviour: An Evidence from Small and Medium Enterprises in Yemen

Lutfi Hassen Ali Al-Ttaffi and Hijattulah Abdul-Jabbar

Abstract

Tax revenues are an essential source of economy to almost all countries. Globally, many studies have been conducted in order to understand and eventually to address issues and challenges faced by tax authorities in improving the tax compliance level. This study aimed to investigate the influence of Islamic religious perspective on income tax compliance behaviour of Yemeni owner-manager of small and medium enterprises. The perceived Islamic religious perspective on tax can be summarized into three categories, namely forbidden (haram), permissible (halal), and permissible under certain conditions. Tax non-compliance is measured by way of a single hypothetical tax scenario covering four types of non-compliance. A questionnaire survey was utilized in this study to collect data from the targeted respondents. The analysis was done by way of frequencies, means and cross tabulation. The Islamic perspective of taxpayers towards tax was found to have a significant influence on their likely tax behaviour. Specifically, the taxpayers who believed that tax is totally permissible were more compliant than those who believed that tax is totally forbidden. Therefore, tax authorities in Yemen and other Muslim majority countries are recommended to provide more convincing arguments to taxpayers about the importance of payment of tax and use of tax money. This study contributes to the tax knowledge by considering the influence of Islamic religious perspective as a new variable on tax compliance model.

Keywords: Tax non-compliance, Islamic religious perspective, small and medium enterprise.

International Conference on Accounting Studies (ICAS) 2016

15-18 August 2016, Langkawi, Malaysia

Does Muslim view on tax influence compliance behaviour?

Lutfi Hassen Ali Al-Ttaffi, Hijattulah Abdul-Jabbar

Abstract

The problem of tax noncompliance is widely acknowledged as a massive phenomenon in many countries, especially in developing and least developing countries. Previous literatures indicate a number of factors that could possibly influence tax compliance behaviour. In regards to this, perception and attitude of taxpayers are among factors contributing toward compliance behaviour. Nevertheless, the attitude/view of Muslims towards tax has not been considered. Accordingly, the purpose of this paper is to discuss the theoretical link between the influence of Islamic religious perspective and tax compliance behaviour. Empirical evidence indicates that taxpayers are acting according to their belief and attitudes. This paper provided discussion of the Islamic perspectives about tax and relevancy of few theories in tax compliance behavioural studies. The paper concluded by urging future researchers to consider Muslim attitudes towards tax in their future tax compliance studies, particularly in any Muslim-majority community

Keywords: Tax compliance behaviour, Islamic religious perspective, attitudes

International Conference on Accounting Studies (ICAS) 2015

17-20 August 2015, Johor Bahru, Johor, Malaysia

Determinants Of Tax Evasion In Yemen: An Empirical Investigation

Lutfi Hassen Al-ttaffi Dr.Nor Aziah Abdul Manaf Khaled Salmen Aljaaidi

Prof. Robert McGee

ABSTRACT

This study tries to provide theoretical and empirical evidence on the determinants influencing tax evasion in Yemen. In particular, the main objective of this study is to link empirically tax evasion with Islamic religious perspective, gender, age, marital status, education, income level, source of income, occupation, penalties, experience, tax rate and fairness of the government and tax system in the setting of Yemen for the considered period of study 2009. A questionnaire has been designed using a five point Likert scale and distributed out to 300 respondents as an instrument for collecting data. A round 170 usable questionnaires have been returned back. Using the multiple regression analysis, this study finds that the likelihood a tax is evaded increases with different levels of age, marital status, nature of occupation and number of experience years. Further, the model explanatory power is high for the considered period of study. However, the tests are not supportive for Islamic-religious perspective, gender, education, level and source of income, penalty, tax rate and fairness. The outcomes of this study have significant implications to the tax authority in Yemen.

Keywords: Tax evasion, determinants of tax evasion, Yemen.

Second International Soft Science Conference Ho Chi Minh City, Vietnam November 23 – 25, 2011

Universiti Utara Malaysia, Sintok Kedah Darul Aman

The Moderating Role of Subsidy Removal on Factors Influencing SMEs Tax Compliance in Yemen

Mohammed Mahdi Obaid, Idawati Ibrahim, Noraza Mat Udin

Abstract

Taxes are very important sources of government revenue and has been described by authorities as a very reliable source of funding for economic and social development. Although the government of Yemen has made a lot of effort to generate adequate tax revenue, tax compliance remains significantly low among SMEs and this has a negative effect on government revenues. The role of political instability, zakat payment and subsidy removal in tax compliance among SMEs has not be investigated. These issues are very important and could have strong influence on tax compliance. Therefore, this study investigates the relationship between political instability, zakat payment and tax compliance cost with tax compliance with subsidy removal as a moderator of these relationships. The survey technique was utilized with questionnaires administered to 490 owners-managers of SMEs in the Yemeni manufacturing industry. Analysis was conducted on the data retrieved from respondents utilizing the SPSS and PLS software. Results from the analysis indicate that zakat payment and political instability have a significant positive relationship with the decision to comply or otherwise among SMEs. On the contrary, tax compliance cost has a negatively influence on tax compliance. Furthermore, political instability positively and significantly influences tax compliance. It was also found that subsidy removal moderates the influence of political instability on tax compliance behaviour among SMEs. Findings from this research have vital policy implications that the tax authority can use in maximizing tax revenue generation and encouraging tax compliance among SMEs in Yemen and other Gulf countries.

International Journal of Innovation, Creativity and Change. 2020 - Scopus Q3

An Investigation of the Determinants of Tax Compliance Among Yemeni Manufacturing SMEs Using the Fisher Model

Mohammed Mahdi Obaid , Idawati Ibrahim, Noraza Mat Udin

Abstract

Tax compliance contributes to social and economic development by reducing government fiscal deficit, debt and generating finance for infrastructure. However, there are challenges resulting from corruption and low tax compliance behaviours among SMEs which hinders generation of adequate revenues by the government. Currently, the Yemeni tax authority is focused on the increasing tax revenue generation from the large number of SMEs in the country. Therefore, this study contributes towards such effort. The objective of the study is to investigate the effect of tax fairness, peer influence and perception of corruption on tax compliance behaviour among Yemeni manufacturing SMEs. The study utilized the socio-psychological theory, primarily the Fischer model as the underlying theory. This research employs a questionnaire survey technique. Survey instruments were circulated among 490 SMEs and the primary respondents were owner-managers of the businesses. Out of the survey questionnaire retrieved, 372 were found eligible for further analysis. The research hypotheses were subsequently tested utilizing the Partial Least Squares (PLS) software and the structural equation model (SEM) technique. Findings from the study shows that tax fairness and peer influences are positively and significantly related to SMEs tax compliance behaviour. However, perception of corruption has an insignificant impact on tax compliance among Yemeni SMEs. The implication of the study is that the government and tax authority should update and provide new tax laws and policies that can ensure fairness among taxpayers and minimize corruption among government officials. There is need to create more awareness among SMEs on the importance of paying tax to the government. Based on findings from this study, if these measures are implemented, it is hoped that SMEs' owner-managers would improve their tax compliance.

International Journal of Psychosocial Rehabilitation -2020 Scopus Q4

Determinants of SMEs Tax Compliance in Yemen: A Pilot Investigation

Mohammed Mahdi Obaid, Idawati Ibrahim, Noraza Mat Udin

Abstract

Tax revenue is a vital source of revenue for various governments around the world. Yemen needs improvement in its tax system so as to guarantee stability in the flow of revenue for the purpose and need to finance development. Increase in tax compliance among Small and Medium Enterprise (SMEs) is of utmost importance in this respect. Thus, this is a pilot study which aims to examine the content validity and reliability of the item's pools of the constructs under investigation. Hence, the paper analyses a small aggregate of a sample data in respect of the effect of, tax fairness, peer influence, perception of corruption, tax audit, tax rate, tax penalty and tax compliance costs of SMEs in Yemen on their tax compliance behaviour. This study utilized a questionnaire survey in obtaining the required data as well as subjecting the questionnaire at the initial within the realm of content and face validity. The utilizable questionnaires gathered were then analysed for reliability with the application and the deployment of statistical software, the SPSS version 25. The outcome shows that the instruments are valid as well as reliable. Furthermore, the data after the study demonstrates evidence of sufficient constancy. The result has an implication to the existing body of knowledge; other researchers can explore the measurements in different sectors and context around the globe.

Zakat and Tax Compliance Behaviour in Yemen: A Conceptual Study

Mohammed Mahdi Abd Obaid, Idawati Ibrahim , Noraza Mat

Abstract

Zakat and tax compliance are both important sources of income for many Muslim nations in financing public activities including Yemen. But lack of compliance is undermining government effort in raising the required funds from these two critical sources especially in Yemen. In Yemen, paying zakat to the government is a compulsory obligation on individuals and corporate entities and the same is applicable to conventional taxes. Therefore, individuals and business establishments are reluctant to pay both zakat and taxes as they consider doing so as double taxation on their income. Others perceive the way and manner the zakat is been imposed, collected, administered, and distributed as unfair which also trigger dissatisfaction among the payers. They therefore decide not to pay their due zakat to the instituted authority. Therefore, the objectives of this study are (i) the different perspective of Muslim scholars between tax conventional and zakat (ii) previous finding on the effect of zakat toward and tax compliance in relation to individual and corporate entities' compliance behaviours. In the cause of achieving the study's objectives, it posits that trust, attitude, and perceiver service quality are among the most influential determinants of zakat compliance behaviours among individuals and corporate entities. Therefore, this study has practical implication for the Yemeni government in terms of understanding determinants of zakat and tax compliance behaviours of individuals and corporate entities. We recommend that future studies should empirically investigate the proposed concepts to determine the relationship between the determinant's factors and individual compliance behaviours.

Corruption and Tax Noncompliance Variables: An Empirical Investigation from Yemen

Mohammed Mahdi Obaid and Noraza Mat Udin

Abstract

Tax revenue is an important source of income to various governments around the world. However, challenges resulted from corruption and tax noncompliance behaviours among the taxpayers is hindering generating adequate such revenues to the government. The objective of this study is to investigate the effect of corruption and other tax noncompliance variables on tax revenue generation in Yemen. The study used survey research design using questionnaire to collect data from 264 individual taxpayers in the Hadhramout Governorate. The collected data was analysed using SPSS to perform reliability test, descriptive statistics, multicollinearity test, and regression analysis among the variables. The findings of the study show that corruption and tax rate are positively related with tax noncompliance; income level is negatively related with tax noncompliance whereas penalty rate and education level are positively but not related to tax noncompliance. The implication of the study is that government and tax authority should update and provide new tax laws and policies that could minimize the corruption among their official and create more awareness among the taxpayers the important of paying tax to the government hence to increase their compliance behaviours.

International Journal of Financial Research – 2020- Scopus Q

A Review of Literature in Management Control System (MCS), Business Strategy, and Firm's Performance

Saeed Awadh Bin-Nashwan and Mohammed Mahdi Obaid

Abstract

The influence of Management Control System (MCS) on business strategies and firms' performance has been empirically investigated in numerous studies during the past decade in several developed and emerging economies. Based on the contemporary competitive, complex, and mutable global business environments, organizations are being challenged in order to adopt business models which assist them to address the strategic uncertainties and risks faced in their business environment. The main purpose of this study is to review some empirical researches from different perspective from journals which have been conducted on MCS and its role in firms' strategy as well as their performance. The results found are diverse in terms of the published studies trend, industries, key informants, and countries. Moreover, research study revealed a strong linkage between MCS, strategy, and firm's performance that may positively influence and support the formulation and implementation of competitive strategies. Thus, it is imperative for managers to match the appropriate control system with the right strategy, and implementation of an efficiency-based strategy to lead to higher performance.

International Journal of Management Research & Review- 2017



Accounting Department

IgPerception on Competitive Priorities and Competitive Advantage among Managers of Real Estate Companies in Dubai

Anwar Salem Musaibah

Abstract

As organizations confront changes in their business environment, one of the big challenges confronting them is the ability to develop competitive advantage. The need to develop competitive advantage is not only limited to manufacturing firms but others as well as including firms which are involved in real estate activities. This study is an attempt to examine the perception of managers in real estate firms in Dubai with regards to competitive priorities and competitive advantage in their respective firms. More precisely, the study investigates the relationship between competitive priorities and competitive advantage in Dubai real estate firms. A total 30 managers from six real estate firms in Dubai were selected to participate in the study. The six firms were identified from a list of 66 companies registered with the Dubai Financial Market. In this study, data obtained through structured questionnaire which mailed to the respondents. Statistical analysis namely descriptive analysis and correlation analysis were performed on the data obtained from the respondents. The results of the analysis suggests that competitive priorities namely the focus on cost, delivery, and quality are related to the formation of competitive advantage. The results also indicate that the firms tend to have greater focus on cost and delivery in developing their competitive advantage. At the general level the finding of the study indicate that the real estate firms in Dubai tend to focus on building their competitive advantage by focusing on cost and delivery.

Universiti Utara Malaysia, 2010

Determinants of the Corporate Social Responsibility: An Evidence of the Mediating Role of Financial Performance from Islamic Banks in GCC

Anwar Salem Musaibah

Abstract

This study aims to determine the factors which effect Corporate Social Responsibility (CSR) by using the financial performance (ROA, ROE) as a mediator for 36 Islamic banks in Gulf Cooperation Council Countries (GCC) during the period of 2007 to 2011. These factors are Shariah Supervisory Board Effectiveness (SSBE) and Value Added Intellectual Coefficient (VAIC). By using random effect model for panel data the hypotheses were tested, many statistical approaches such as multiple regression analysis were employed to recognize the variables. The outcomes of this study described that SSBE, VAIC positively influenced CSR. The results of hierarchical multiple regression show that financial performance (ROA, ROE) was found to be important mediating factor for the relationship between SSBE, and CSR, but it is not significant mediating between VAIC and CSR. The association between SSBE, VAIC, financial performance (ROA, ROE) and CSR suggested that it may be helpful to the decision makers of Islamic banks to increase the social spending for these banks to achieve the welfare of the community

International Research Conference on Business, Economics and Social Sciences, IRC Singapore 2014/9

The Role of Foreign Investment Inflow in the Yemen's Economy Growth, in Comparison with the MENA Countries

Anwar Salem Musaibah

Abstract

This paper examined the comparative trend and pattern of foreign direct investment (FDI) flows in Yemen for the last decade and the beginning of the current decade in comparison with Middle East and North Africa (MENA) countries. Astonishingly, the study period has detected a declining and fluctuating trend of FDI inflows in Yemen at the end of the previous decade and the beginning of the current decade. Together with the Yemeni other parameters, the business environment was, thus, analyzed for a better perception and galvanizing ideas for policy diagnosis in the future course of direction of the FDI into the country. This study also suggested that policy-makers in Yemen take several priorities to promote economic and financial stability. Further, the study proposed that the Yemen's economy should be integrated with the economy of other countries.

International Congress on Economy, Finance and Business (ICEFB 2014)

**The effect of macroeconomic variables and business environment in Yemen:
Role of political stability and economic stability**

Anwar Salem Musaibah

Abstract

This study was conducted to examine the impact of the foreign direct investment inflows on economic growth in Yemen, and evaluating the role of the moderating effect of political stability and economic stability on the relationships between macroeconomic variables, business environment variables and foreign direct investment inflows. Indeed, the study poses a new stream of research in investigating the effect of political stability and economic stability as moderating variables, recognizing the importance of political stability and economic stability as a critical variable in the course of foreign investment. Thus, the research framework of this study was designed with the integration of New Growth Theory and Firm Theory in tracing the impact of political stability and economic stability on foreign direct investment. This study used annual data for 30 years since the period of 1985 to 2014. The data was collected from the official sources such as Central Bank of Yemen, United Nations Conference on Trade and Development, World Bank and International Monetary Fund. This study used the Augmented Dickey Fuller test to check the stationary of the data and hierarchal regression using STATA statistical software packages. The moderating effects of the determinants political stability and economic stability on the relationships were empirically examined. The findings of this study revealed that gross domestic production growth rate, degree of openness, exchange rate, inflation rate, gross national income, balance of payment, corruption control index, labour cost, infrastructure were significant predictors of foreign direct investment inflows.

Universiti Utara Malaysia 2015

Competitive priorities, competitive advantage and performance of real estate firms in Dubai

Mustafa Zakaria, Hishamuddin Dahalan and Anwar Salem Musaibah

Abstract

The importance of competitive priorities and competitive advantage has been emphasized in the strategic management literature. Furthermore, the literature review suggests relationships exist between competitive priorities and competitive advantage in business organizations. However, the review of past studies indicate that limited research attempts have been made to investigate the relationships between competitive priorities and competitive advantage among business organizations, particularly among real estate firms. This study attempted to address this research issue by examining competitive priorities and competitive advantage among real estate firms in Dubai. The data for the study was collected by using structured questionnaires mailed to 30 managers who worked in six real estate firms in Dubai. The results of the analyses of the data collected in the study indicated that the firms in the study emphasized competitive priorities that included flexibility, cost, quality and delivery. In addition, the results of the study showed that quality, cost and delivery are positively related to competitive advantage.

Universiti Utara Malaysia Press 2011 p 81-101

Analyzing the Business and Economic Scenario of Foreign Direct Investment in Yemen Compared with That of Selected Countries in the Middle East and North Africa (MENA).

Anwar Salem Musaibah, Arfan Shahzad, and Bt Fadzil Fauziah Hanim

Abstract

This paper examines the comparative trend and pattern of foreign direct investment (FDI) flows into Yemen for the last decade and the beginning of the current decade in comparison with that of selected countries in the Middle East and North Africa (MENA). Astonishingly, the study detected a declining and fluctuating trend of FDI inflows into Yemen at the end of the previous decade and the beginning of the current decade. Together with other parameters for Yemen, this study analyzes the business environment of the country to gain a better perception of the situation and to identify galvanizing ideas for policy diagnosis and the direction of FDI in Yemen in the future. The results suggest that, in order to promote economic and financial stability, policy makers in Yemen should take action on several priorities that are discussed in the paper.

International Journal of Business & Information 2015 vol. 10 no. 1

The Ethics of Tax Evasion: A Survey of Administrative Sciences' Students in Yemen

Roert McGee, Khaled Salmen Aljaadi and Anwar Salem Musaibah

Abstract

Most of the studies conducted on the issue of tax evasion focused on the economic and public finance perspectives rather than the philosophical and theoretical perspectives (McGee, 2005). This study examines the perceptions of undergraduate students in the College of Business at Hadramout University for the academic year 2009/2010 on the ethics of tax evasion. A questionnaire was designed using a seven point Likert scale and distributed to students in order to learn their opinions. The arguments are then ranked from strongest to weakest. One hundred twenty-four (124) usable surveys were received. The results of the study show that tax evasion is ethical under some circumstances. The majority of the respondents were opposed to the view that tax evasion is always or almost always ethical. However, respondents held the point of view that, as Muslims, it is unethical to evade tax.

International Journal of Business and Management 2012 vol. 7 no. 16 p 1

Political Stability and Attracting Foreign Direct Investment: A Comparative Study of Middle East and North African Countries

Anwar Salem Musaibah

Abstract

The present study analyzes the impact of macroeconomic variables like business environment variables on foreign direct investment (FDI) inflows in selected countries in Middle East and North Africa. Therein, these countries were categorized into two groups, republican and monarchy countries in order to better examine whether political stability plays moderating role between macroeconomic variables, business environment variables and FDI. The study poses a new stream of research towards investigating the effect of PS as moderating variable through recognizing the importance of PS as a critical variable in the course of foreign investment. This study used annual data from the period of 2000 to 2016. The data was collected from the official sources such as UNCTAD and World Bank. This study used an application of the generalized least squares (GLS) estimation of the data using STATA statistical software packages. The findings of this study found strong influence of PS as a moderating variable between macroeconomic variables, business environment variables and FDI for the republican countries; unlike monarchy countries.

Sci.Int.(Lahore) 2017 vol. 29 no. 3 p. 679-683

Participate in boycott activities toward Danish products from the perspective of Muslim consumer

Mohammed Sami, Nik Kamariah, Anwar Salem Musaibah, Hassan Aldhaafri and Ebrahim Almatr

Abstract

The purpose of this study is to examine and ascertain the effects of integrative motivation on the willingness to participate in boycott activities toward Danish products from the perspective of Muslim consumer. Consumer boycotts is a worldwide and historic phenomenon in modern society. The religious boycotting campaigns have proved to be significantly damaging to international companies. From the literature, four effects of motivation on boycott participation are identified. Each variable is measured using 5-point interval scale: Animosity (4 items), efficacy (4 items), product judgment (5 items), prior purchase (4 items) and boycott participation (5 items). Using primary data collection method, 150 questionnaires were distributed to target respondents of post-graduate and under-graduate students of a university in North Malaysia. The responses collected were 121 completed questionnaires representing 80.67 percent response rate. The data will be analyzed using Structural equation modeling (SEM) using AMOS 16. Confirmatory factor analysis of measurement models indicate adequate goodness of fit after a few items was eliminated through modification indices verifications. This study has established six direct causal effects. The findings are discussed in the perspective of Malaysian boycott participation. Overall, the results suggested that the perception of the above four construct and other two important once (efficacy)($\beta= 0.595$, CR= 5.758, $P< 0.001$), and (product judgment)($\beta= 0.617$, CR= 4.147, $P< 0.001$) Are significantly related and may influence the boycott activities directly or indirectly.

American Journal of Economics, Special issue 2012 p 120-124

Impact of Foreign Investment in the Yemen's Economic Growth: The Country Political Stability as a Main Issue

Anwar Salem Musibah

Abstract

This paper investigates the moderating role of political stability in the Foreign Direct Investment (FDI) inflows into Yemen over the last two decades. Augmented Dickey Fuller (ADF) test was employed to check the stationary of the data. Following the ADF test, the standard and hierarchal regression approaches were used for the analysis. The standard regression results show that the GDP growth rate has significant negative effects on FDI inflows into Yemen while exchange rate, inflation rate, balance of payment, and gross national income have no effect on the FDI inflow in the country. However, when the moderating variable, political stability is used together with other variables such as exchange rate, inflation rate, balance of payment and gross national income, the results of hierarchical regression indicate that these variables are important determinants of FDI inflows into the country. Therefore, the results suggest that political stability is critical for the future growth of Yemen economy.

Asian Social Science 2015 vol. 11 no. 4 p 102-116

Impact of intellectual capital on corporate social responsibility evidence from Islamic banking sector in GCC

Anwar Salem Musaibah and WSBWY Alfattani

Abstract

The purpose of this study is to examine and ascertain the effects of Intellectual Capital on Corporate Social Responsibility for Islamic Banking Sector in GCC. Value Added Intellectual Coefficient (VAIC) was used as the efficient measure of intellectual capital. Two regression models were constructed to test the overall VAIC, and each of its three components (Capital Employed Efficiency, Human Capital Efficiency and Structural Capital Efficiency) affects Islamic banks' Corporate Social Responsibility. The data includes 53 Islamic banks in GCC for the period of 2007-2011. The results showed that intellectual capital (VAIC) has a negative impact on Corporate Social Responsibility of Islamic banks in GCC. In addition, we found that Corporate Social Responsibility is positively associated with Capital Employed Efficiency (CEE) and negatively associated with Human Capital Efficiency (HCE). However, our findings failed to find any significant association between Structural Capital Efficiency (SCE) and Corporate Social Responsibility of the Islamic banks in GCC.

International Journal of Finance and Accounting 2013 vol. 2, no. 6 p307-311

The Mediating Effect of Financial Performance on the Relationship between Shariah Supervisory Board Effectiveness, Intellectual Capital and Corporate Social Responsibility ...

Wan Sulaiman Bin Wan Yusoff and Anwar Salem Musibah

Abstract

The objective of this study was to determine the influence of Shariah Supervisory Board Effectiveness (SSBE) and Intellectual Capital (IC) on Corporate Social Responsibility (CSR) among 36 Islamic banks in Gulf Cooperation Council Countries (GCC) over the period of 2007-2011. Additionally, this study was aimed to identify the significance of financial performance (ROA, ROE) as mediator in the relationship between Shariah Supervisory Board Effectiveness (SSBE), Intellectual Capital (IC) and Corporate Social Responsibility (CSR). For the purpose of data analysis and hypotheses testing, several statistical methods such as multiple regression analysis were utilized to understand the variables. The results of this study reported that SSBE, Capital Employee Efficiency (CEE) and Structure Capital Efficiency (SCE) of Islamic banks positively influenced CSR. However, Human Capital Efficiency (HCE) did not influence CSR. The results of hierarchical multiple regression indicate that financial performance (ROA, ROE) was found to be a significant mediating factor for the relationship between SSBE, CEE, and SCE, and CSR in Islamic banks. The relationship between SSBE, IC, financial performance (ROA, ROE) and CSR suggested that it may be beneficial to the management of Islamic banks to increase CSR as discussed. Limitations and recommendations for future research were also highlighted.

Asian Social Science 2014 vol. 10 no. 17 p139-164



Finance and Financial Sciences Department

In the name of Allah the Most Merciful, the Compassionate

Scientific research and knowledge production occupy a prominent place and an important milestone in making progress at all levels of knowledge. For this reason, our university strives to be a university that encourages talents and produces scientists of creativity and invention through cohesion and harmony with education, research and service to society.

We direct the compass in this direction and take steps to do what we can. We have trust in Allah and are confident that our distinguished and talented professors and students can, with their determination and persistence, help our university to attain the ranks of universities that offer and produce research and transfer science to all aspects of life: industry, health, agriculture and technology.

We affirm that raising our university's contribution to scientific research will only be achieved with the availability of basic scientific laboratories and the establishment of a science college. Furthermore, enhancing the university's function in transferring science requires attention to living languages, foremost among which is our mother tongue, Arabic, then English and other living languages, as well as enabling the use of modern technological means in scientific research and communication.

Therefore, we place at the forefront of our interests the establishment of three colleges that will be the basis for building our university: the College of Science, the College of Languages, and the College of Computing. By achieving this, our university can play its role in the humanities and applied sciences with competence and efficiency.

This issue of research abstracts of the faculty and teaching assistants are published to coincide with the year of scientific research and innovation and to achieve the following goals:

- 1) Providing a database with abstracts of research carried out by the faculty members of the university, and facilitating access to them with its primary sources.
- 2) Introducing researchers of the university and the nature of their research and research interests.
- 3) Facilitating networking and cooperation with other universities and research institutions by exchanging and gifting the issued abstract books.
- 4) Encouraging faculty and teaching assistants to pool their research and highlight their efforts and make them accessible to researchers.
- 5) Uploading research abstracts on the university's website and electronic platforms for others to benefit from them.

Special thanks to everyone who contributed to the publication of the third issue of research abstracts of faculty and teaching assistants of the College of Administrative Sciences.

We ask Allah to reward you all for your endeavors and make you an asset for knowledge and its people.

Prof. Dr. Mohamed Ashoor Al-kathiri

University President

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Abstracts of Researches

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