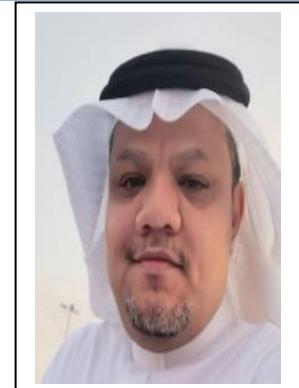


CURRICULUM VITAE

1. Personal Information

Full Name: **Dr. Seraj Bahrawe**
Specialization: **Major- Accounting, Minor- Financial Accounting**
Current Position: Associate Professor
Department: Accounting
Faculty: Business
University/Institution: Al-Baha University
Nationality: **Saudi**
Email: sbahrawi@bu.edu.sa
Phone: +966-555511165
Address: Al-Aqiq (1988) Al Baha, Kingdom of Saudi Arabia
Research ID: Google Scholar:



2. Academic Qualifications

Degree	University	Specialization	Year	Awarded/Division
Doctor of Philosophy (PhD)	University Sains Malaysia	Accounting	2020	Doctorate
Master	King Abdulaziz University, Saudi Arabia	Accounting	2008	First
Bachelor	Um-Al Quora University, Saudi Arabia	Accounting	1998	First

Ph.d Topic: Audit Committees, Board of Directors and Auditor Independence: Empirical Evidence from Public Listed Companies in Saudi Arabia.

3. Professional Experience

A) Academic Positions

Current Employer: (Above years and continue)

- ❖ Presently, I have been working as Associate Professor, Department of Accounting, Faculty of Business Administration at Al Baha University, Al Aqiq, KSA, (since September 2009).

Teaching Expertise (Courses):

- Accounting in Financial Institutions,
- Contemporary Accounting problems
- Financial Markets
- International Accounting
- Tax and Zakat
- Cash Management
- Financial Management
- IFRS standards

B) Member/Head/Associate in College or Departmental Committees

- ❖ **Former Head , Department of Accounting**
- ❖ **Member of Academic Committee at Department Level**
- ❖ **Member of Quality Committee at Department Level**
- ❖ **Member of Scientific committee**

4. Areas of Teaching Expertise

Strategic Business Planning
Continuous Process Improvements
Corporate Governance
Business/Management Consulting
Account Privatization
Tax and Zakat
Cash Management
Financial Management
IFRS standards
KPI Management & Analysis
Teaching Accounting courses
Business Growth/Development

5. Areas of Research Interest

- ❖ Financial Performance Analysis
- ❖ Tax and Zakat
- ❖ Auditing

6. Research Publications

A. Research Papers/Articles Published in Journals

1. 2016 Bahrawe, Seraj Hamed, Harashid Haron, and Ali Nawari Bin Hasan. Corporate governance and auditor independence in saudi arabia: Literature review and proposed conceptual framework. International Business Research, volume 9, pages 1-15. Canadian Center of Science and Education
2. An Empirical Investigation into the impact of Audit Committee on Auditor Independence : Evidence from Saudi Arabic (Under Publication)
3. Bahrawe, S., Abulkhair, M., & Mensi (2023) The Covid-19 pandemic impact on the Saudi Arabia tourism sector: An accountancy approach. Bulletin of Applied Economics, 10(2), 107-125.
4. Bahrawe, S (2023) Accounting Challenges Faced by Small and Medium Enterprises (SMEs) in Saudi Arabia and Potential Solutions: An Empirical Analysis. Empirical Economics Letters, 22(December Special Issue 2), 45–64
5. Bahrawe, S (2023) Effect of the Board of Directors Size, Independence, and Frequency of Board Meetings on Audit Fees: Evidence From Gcc Market. Revista de Gestao Social e Ambiental,(Environmental and Social Management Journal) 18(3), 1-19
6. Bahrawe, S (2025)"The impact of audit quality on timeliness of financial reporting: evidence from GCC market", Journal of Islamic Accounting and Business Research, Vol. ahead-of-print No. ahead-of-print

7. Bahrawe, S (2025) Examining the Impact of Capital Structure on the Profitability of the Saudi Banking Sector: A Panel Least Squares (PLS) Approach , RESEARCH REVIEW International Journal of Multidisciplinary ,10(1) 1-6, 2025.

B. Certifications/ Training

1. June 2009: Crisis Management course, by Consultant Training Team.
2. May 2009: Work Teams Management course, at Knowledge Orbit Training Center. Jan 2009: Professional Leader course, at Abilities Launching Training Center.
3. June 2008: Seven Habits Course, at Success Steps Training Center.
4. May 2008: Total Quality Management (TQM) Course, at Al Nokhba (Elite) Training Center.
5. April 2008: Strategic Management through using balanced performance Card, at Abilities Training Center.
6. March 2008: Economic Feasibility Study and Projects' Assessment Course, at Studies and Administrative Development Center.
7. Feb 2007: Communication Skills Course (Dealing with others), at Al Taweel for Administrative Consulting and Training Center.
8. Aug 2007: Management Basics, at Al Taweel for Administrative Consulting and Training Center. April 2007: Financial Management for non-Financials Course, at Saudi Law training Center.
9. April 2007: Change Management Course, at Saudi Law training Center. June 2002: Effective Purchase and Store management Course.