

((biography))

Name: Zahraa Nasser Ali Haider Al-Musawi.

Place and date of birth: Maysan / Al-Amara 8/27/1984.

Current residence: Maysan / Al-Ghadeer neighborhood.

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Academic certificates:

1- Bachelor of Accounting / College of Administration and Economics / University of Basra / 2007.

2- Master of Accounting Sciences / University of Baghdad / Finance / 2021.

Master's thesis title

(The effect of adopting international financial reporting standards on the earnings quality of Iraqi banks by using Beneish M-score model An applied study in a sample of Iraqi banks listed in the Iraqi stock Exchange).

Message extract

The need for international financial reporting standards has emerged due to the increasing degree of interdependence between global capital markets and the need of investors to obtain appropriate financial information that truly represents economic events in a way that achieves the qualitative characteristics of accounting information, and therefore it has become necessary to create a common financial language, and this is provided by international financial reporting standards. Accordingly, the study aims to shed light on the concept and importance of the quality of accounting profits and the factors that affect them, and to identify the importance and role of international financial reporting standards and the reasons for their adoption, and to measure the quality of profits for Iraqi banks listed in the Iraq Stock Exchange before adopting international financial reporting standards for the year (2014/ 2015) and after adopting international financial reporting standards for the year (2016/2017) using the Beneish M-Score model, and studying the impact

of adopting international financial reporting standards on the quality of profits, and by reviewing the annual reports of the study sample banks for the period (2014-2017), a sentence was reached Among the conclusions, including: that the International Financial Reporting Standards (IFRS) should contribute to improving the quality of financial reporting, but the adoption of these standards in the commercial banks listed in the Iraq Stock Exchange, the research sample, did not contribute to achieving the quality of profits even after adopting those standards, and it is possible Partial adoption is the main reason why the banks in the research sample did not achieve a high quality level of profits

Academic Title: Assistant Lecturer.

Date of obtaining the scientific title: 19/12/2021.

Date of first appointment: 31/8/2008.

Duties and positions held

1- Responsible for the Self-Division in the College of Education / University of Maysan / 2009.

2- Director of the Department at the College of Education / Maysan University / 2011.

3- Responsible for the Scientific Affairs Division at the College of Law / Maysan University / 2014.

4- Responsible for the Continuing Education Division at the College of Law / Maysan University / 2022.

Scientific activities

1- Teaching agricultural policies / third stage / general economics in the College of Administration and Economics / Maysan University.

2- Teaching oil industries / third stage / Department of Economics - Oil and Gas Branch / in the College of Administration and Economics / Maysan University.

Participation in a number of functional committees

- 1- Member of the Central Promotion Committee at Maysan University for the year 2013.
- 2- A member of the Examination Books Inventory Committee.
- 3- Member of the Career Motivation Committee at the College of Law.
- 4- Member of the Incentives Committee at the College of Law.
- 5- Member of the summer training committee for students of the Faculty of Law.
- 6- A member of the Central Promotion Committee at the University of Maysan for the year 2023.
- 7- Member of examination committees.
- 8- Member of the Committee for Follow-up of the Achievements of the Plan and Objectives of the National Initiative to Subsidize Energy and Reducing Emissions.

Thanks

- 1- She holds several books of thanks and appreciation from the Dean of the College of Education at the University of Maysan.
- 2- She holds several books of thanks and appreciation from the Dean of the Faculty of Law at the University of Maysan.
- 3- Received several books of thanks and appreciation from the President of Maysan University.
- 4- She holds several letters of thanks and appreciation from the Minister of Higher Education and Scientific Research.

There are several courses, seminars and workshops that I participated in