CURRICULUM VITAE

Dr. Alhashmi Lasyoud
University of South Carolina Aiken, USA
Tel: 803-641-3316
Email: alhashmi.lasyoud@usca.edu

Academic and Professional Qualifications

- COLP (Certified Organizational Learning Professional), Missouri State University, USA, 2020
- FHEA (Fellow of the Higher Education Academy), UK, 2019
- CPA Australia (Certified Practising Accountant), 2017
- PhD in Accounting & Finance, University of Dundee (AACSB Accredited), Scotland, UK, 2014 (PhD Thesis Title: *An Empirical Investigation of Management Accounting and Control Systems Change in Two Libyan State-owned Manufacturing Companies: An Institutional Perspective*), *Supervisors*: Professor Jim Haslam & Professor Robin Roslender.
- Postgraduate Diploma in Research; Accounting & Finance, University of Dundee, UK, 2011
- MSc in Accounting, University of Garyounis, Benghazi, Libya, 2005
- Postgraduate Diploma in Accounting, University of Garyounis, Benghazi, Libya, 2003
- BSc (Honours) in Accounting, University of Sebha, Libya, 1999

Work Experience

2024 – Present	Associate Professor of Accounting School of Business Administration (AACSB accredited) University of South Carolina Aiken, USA
2023 – 2024	Assistant Professor of Accounting, School of Business and Management (ACBSP accredited) University of Arkansas at Pine Bluff, USA.
2022 - 2023	Senior Lecturer in Accountancy & Finance Solent Business School, Southampton Solent University, United Kingdom.
2015 – 2021	Assistant Professor of Accounting, College of Business Administration (AACSB accredited) University of Sharjah, United Arab Emirates
2014 – 2015	Lecturer in Accounting, Faculty of Economics University of Zawia, Libya.
2006 – 2014	Assistant Lecturer in Accounting, Faculty of Economics, University of Zawia, Libya
1999 – 2005	Accountant in the Economy Monitoring, Libya.

Courses Taught *: Online; Face to Face; and Hybrid*

Principles of Financial Accounting I&II,
Auditing,
Cost/ Managerial Accounting,
Intermediate Accounting I&II,
Governmental and Nonprofit Accounting,
Advanced Accounting Topics (MBA),
Principles of Managerial Accounting
Accounting Information Systems, Data Analytics
International Accounting,
Advanced Management Accounting,
Financial Statement Analysis,
Accounting for Managerial Decisions (MBA)

Research Interests

Management Accounting,
Social and Environmental Accounting,
Corporate Governance,
Auditing

Publications

Books & Chapters:

- Warsame, M., **Lasyoud. A.,** & Abdalla, Y (2023) "Determinants of Financial Inclusion: Evidence from an emerging market", This Chapter is Part of the Eurasian Studies in Business and Economics Book (EBES, Volume 26), Electronic ISSN 978-3-031-30061-5, Print ISSN 978-3-031-30060-8.
- Chang K., Abdalla Y.A., **Lasyoud A.A**. (2021) Artificial Intelligence in Personnel Management: Opportunities and Challenges to the Higher Education Sector (HES). In: Musleh Al-Sartawi A.M., Razzaque A., Kamal M.M. (eds) Artificial Intelligence Systems and the Internet of Things in the Digital Era. EAMMIS 2021. *Lecture Notes in Networks and Systems,* vol 239. Springer, Cham. https://doi.org/10.1007/978-3-030-77246-8_27. Indexed in Scopus.
- Abdulsamad, A. O., Yusoff, W. F. W., & **Lasyoud, A. A**. Board of directors and firm performance of the Malaysian public listed companies. *Chapter* in the Book: Board of Directors: A Review of Practices and Empirical Research. Dell'Atti, S., Manzaneque, M., & Hundal, S. (Eds.). (2020). Sumy, Ukraine: Virtus Interpress, ISBN: 978-617-7309-16-0.
- **Lasyoud**, **A.A.** (2015), Change in Management Accounting and Control Systems. Germany, Publisher: Scholars' Press, ISBN: 978-3-639-70227-9.

Peer Reviewed Refereed Articles:

- Khan, A., & **Lasyoud, A.** & Aamer, M. (2026) "Validated Signalling: How Ownership Structure Enhances ESG Disclosure Credibility in an Emerging Market", *Business Strategy and the Environment* (Open Access). ABDC-A, SJR- Q1, ABS-3*.
- Abdalla, Y., Jafeel, A., Warsame, M., **Lasyoud, A**., & Alboushra, M. (2026) "Institutional Quality and education spending efficiency: Evidence from developing countries", *Social Sciences & Humanities Open*, 14, 103448 (Open Access). Scopus, SJR- Q1.
- Osman, D., Magboul, I., Herzallah, F., **Lasyoud, A. A.,** & Osman, A. N. A. (2026). An empirical study on the antecedents and perceived outcomes of computer-assisted audit tools and techniques (CAATTs) usage in Sudan. *Corporate Ownership & Control,* 23(1), 17–28. (ABDC- B).
- Saeed, O., Amjad, M., ElKelish, W. W.,,, & **Lasyoud, A.,** (2026) "Adapting Internal Audit Functions to the COVID-19 Pandemic: Evidence from the United Arab Emirates", *International Review of Management and Marketing* 16(2):77-81. (SJR Q4).

- **Lasyoud, A.** & Albahlol, A., Khan, A., & Irsyadillah, I. (2025) "Corporate Governance and Sustainability Disclosure: Challenges and Opportunities for the Libyan Audit Bureau in the Oil Sector" *Business Strategy and the Environment*, 35 (1), 720-736. ABDC- A; SJR- Q1; ABS- 3*.
- **Lasyoud, A** & Awopetu, L (2024) "Management Accounting Research: Theories and Methodological Issues", *Journal of Accounting, Business and Management, 31(2),* pp.121-138. ABDC rating: C.
- Irsyadillah, I, **Lasyoud, A,** and Arafat, I (2023) "The imperialism -education nexus in the context of contemporary globalization: the accounting textbooks adopted in Indonesia", *Globalisation, Societies and Education*" 21(4), pp.1-2, SJR; Scopus: SJR- Q1.
- **Lasyoud, A.,** Warsame, M., Abdalla, Y & Gerged, A (2023) "Institutional Perspective of Change in Management Accounting System: A Case Study Approach", *Corporate & Business Strategy Review*, 4(4), pp. 156–167. SJR: Scopus: Q4.
- Chang, K., **Lasyoud, A.** & Osman, D (2023) "Management accounting system: Insights from the decision-making theories", *Social Sciences & Humanities Open,* 8(1), pp.1-6. SJR: Scopus; SJR- Q1.
- Irsyadillah, I., Raihani, R., Zulfadhli Z., and **Lasyoud, A** (2023) "Does Cultural Pluralism Matter? Views from Experts Involved in the Production of Accounting Textbooks" *Journal of Accounting Research, Organization, and Economics*, Vol. 6 (1), pp. 84-93.
- El-Bannay, M., Abdulhamaid, M., Salem, M., Elkelish, W., **Lasyoud, A,** Sunday, S & Hussainey, K. (2022) "The Moderating Effect of Audit Quality on the Relationship between Working Capital Management and Firm Performance: Evidence from the United Arab Emirates", *International Journal of Accounting, Auditing and Performance Evaluation,* Vol. 18, Nos. 3/4, pp.349-373. ABS 2*; ABDC- C; SJR: Scopus: Q4.
- Abdalla, Y., Ibrahim, A, **Lasyoud, A** and Warsame, M (2022) "Barriers of implementing the balanced scorecard: Evidence from the banking sector in the developing market" *Journal of Governance & Regulation,* 11(2), pp.173-180. SJR: Scopus: Q4.
- Warsame, M., **Lasyoud. A.,** & Abdalla, Y (2022) "Determinants of Financial Inclusion: Evidence from an emerging market", 39th EBES (Eurasia Business and Economics Society) Conference Proceedings, Volume I, pp.519-547. Indexed by Scopus.
- Lawal, A., Mohamed, R., Abdalla, H., ElKelish, W., & **Lasyoud, A.** (2022) "The Role of Accounting Information System in Firms' Performance During the COVID-19 Pandemic" *Journal of Governance & Regulation,* 11(1), pp. 45–54. SJR: Scopus: Q4.
- Mahmood, K.**,** Barghathi, Y. & **Lasyoud, A.** (2021) "Exploring the potentials of clawbacks to check earnings management practices and enhance financial reporting quality: Perceptions from the UAE" *Qualitative Research in Financial Markets,* 13(3), pp. 359-382. ABDC: B; SJR: Scopus: SJR, Q2.
- Warsame, M., Abdalla, Y. & **Lasyoud, A.** (2021) "Can Islamic banking revive Somalia's ailing economy?" *Accounting,* 7(7), pp. 1709-1716. SJR: Scopus: Q3.
- Almahrog, Y & **Lasyoud, A.** (2021) "An Overview of Earnings Management Detection Approaches" *Journal of Critical Reviews,* 8(2), pp. 92-101. SJR: Scopus.

- Barghathi, Y., Ndiweni, E., & **Lasyoud, A.** (2020) "Joint audit, audit market concentration, and audit quality: Perceptions of stakeholders in the UAE" *Corporate Ownership and Control*, 17(2), 32-45. ABDC- B; SJR: Scopus: Q4.
- Abdelazez, F, **Lasyoud, A** & Bushanna, A. (2019) "The relationship between Malaysian public-listed firms' corporate governance and their capital structure", *Corporate Ownership and Control,* 16 (3), pp. 98-112. ABDC- B; SJR: Scopus: Q4.
- **Lasyoud, A.** (2019) "Is Traditional Management Accounting Still in Use? Contemporary Issues", *Journal Dinamika Akuntansi dan Bisnis* (*Journal of Accounting and Business Dynamic*s), 6(2), pp. 229-240.
- **Lasyoud, A**., Haslam, J., & Roslender, R. (2018) "Management Accounting Change in Developing Countries: Evidence from Libya", *Asian Review of Accounting*, 26(3), pp.278-313. ABDC- B; SJR: Scopus: Q2; ABS: 2*.
- Abdulsamad, A., Yusoff, W., & **Lasyoud,** A. (2018) "The Influence of the Board of Directors' Characteristics on Firm Performance: Evidence from Malaysian Public Listed Companies", *Corporate Governance and Sustainability Review*, 2(1), pp. 6-13. ABDC- C; SJR: Scopus: Q4.
- Irsyadillah, I. & **Lasyoud, A**. (2018) "Does Accounting Education Develop Ethical Maturity? Evidence from Indonesia", *Journal of Accounting and Management Information Systems*, 17(3), pp. 462-483. ABDC- C.
- **Lasyoud**, **A.** (2017) "Towards an Understanding of the Dimensions and Factors of Management Accounting Change", *Asia-Pacific Management Accounting Journal*, 12(1), pp. 105-142. ABDC-C.
- **Lasyoud, A**. and Masuad, A. (2015) "The Role of Audit Committees to Increase Efficiency and Effectiveness of the External Auditors in Libya" *University of Sebha Journal* of *Pure and Applied Sciences*, 14(1) (In Arabic).

Conferences

- Al-Ali, H., Abdulaziz, R., Alketbi, F., Elkelish, W., El Bannany, M., and **Lasyoud, A**. (2026) "The Effect of Introducing Value Added Tax (VAT) on Consumers' Buying Behaviour, Public Health and Low-Income Households. 4th International Conference on Business, Digital Transformation, Innovation, and Sustainability (ICBDTIS2026), 28th-29th April 2026, Kingdom of Bahrain., Available at SSRN: http://dx.doi.org/10.2139/ssrn.6388619.
- Saeed, O., Amjad, M., & **Lasyoud, A.** (2025). Internal Audit Performance During the COVID-19 Pandemic. Conference Paper. International Conference on Digital Transformation, Fintech, and Business Innovation, (ICDFB'2025), Business School, AI-Ahliyya Amman University, Jordan, 26-27 June 2025.
- Warsame, M., **Lasyoud. A.,** & Abdalla, Y (2022) "Determinants of Financial Inclusion: An Evidence from an emerging market", 39th EBES Conference 519-547 – Rome, Italy. Hosted by the Faculty of Economics Sapienza University of Rome (April 6-8, 2022).
- Chang K., Abdalla, Y. & **Lasyoud, A**. (2021) "Artificial intelligence in personnel management: Opportunities and challenges to the Higher Education Sector". The paper presented in EAMMIS Conference organized by the Bridges Foundation in cooperation with the Istanbul Medeniyet University, March 19-20, 2021).

- **Lasyoud, A (2019)** "Theoretical developments of Management Accounting Perspectives: Theories and Methodological Issues" British Accounting & Finance Association (BAFA) Conference, 8 - 10 April 2019 in Birmingham, UK.
- The 1st CoBA Symposium "Towards Social Responsibility, Innovation and Sustainable Business". Held 7th of March 2019. College of Business Administration, University of Sharjah.
- The 5th IMA Middle East Regional Conference 2017, Abu Dhabi Global Market Square, UAE.
- **Lasyoud, A**., Haslam, J., and Roslender, R (2017) "Management Accounting Change in Libyan state-owned Manufacturing Companies: An Institutional Perspective: British Accounting & Finance Association (BAFA) Conference. Held 10 - 12 April 2017 in Edinburgh, UK.

Membership in Professional Associations

- American Accounting Association (AAA), member, 2023 – Present.
- European Accounting Association (EAA), member, 2016 - present.
- British Accounting & Finance Association (BAFA), UK, member, 2016 - present.
- International Association for Accounting Education & Research (IAAER), USA, 2016 - present.

Professional Activities

- Reviewer for the Journal of Accounting in Emerging Economies.
- Reviewer for Corporate Governance and Sustainability Review Journal.
- Reviewer for Sustainability Journal.
- Reviewer for the 7th Annual International Conference (AIC) hosted by Syiah Kuala University, October 18-20, 2018, Banda Aceh, Indonesia.
- Member of the Editorial Team, Journal of Accounting and Business Dynamics / JDAB.
- Member of the Editorial Team, Corporate & Business Strategy Review Journal.

Service

- Member of Online Learning and Support Committee, USC Aiken, 2024 - present.
- Member of Courses and Curriculum Committee, USC Aiken, 2024 - present
- Member of College Council Committee, College Level, University of Sharjah, 2019 - 2021.
- Member of the Organizing Committee in the first College Symposium of CoBA, March 2019.
- Member of the Library Committee, College level, University of Sharjah, 2019-2021.
- Member of Teaching and Learning Committee, College Level, University of Sharjah, 2018-2019
- Member of Graduate Programs Admission & Student Affairs Committee, 2018 - 2019.
- Member of Outreach and Public Relations Committee, College level, University of Sharjah, 2017- 20-19.
- Member of College Students Affairs and Training Committee, College Level, UoS, 2016 - 2017.
- Member of Departmental Recruitment Committee, Departmental Level, UoS, 2015 - 2021.
- Member of College Website/College Catalog Committee, College Level, UoS, 2015 - 2017.

Training Courses

- Tenure and Promotion Workshop held by Promotion and Tenure Committee, USC Aiken, April 3, 2026.
- Training Workshop on Introduction to Academic Life at USC Aiken, the Callen Center, August 30th, 2024.
- Training Workshop on Engaging Students in the Campus and Virtual Classroom, the Callen Center, USC Aiken, September 2024.
- Training Workshop on "Retention through Excellent Customer Service & Mindful Classroom Management" The School of Education, University of Arkansas at Pine Bluff, 19 October 2023.

- Training Workshop on "Research Impact: From Project Planning to Practice" Southampton Solent University, 04 November 2022.
- Training Workshop on "Hybrid Learning", Institute of Leadership in Higher Education, University of Sharjah, and 26th August 2021.
- Training Workshop on "The use of Blackboard Collaborate as a means of interactive, synchronous teaching online" Center for Continuing Education and Professional Development at University of Sharjah, held on 6th March 2020.
- Training Workshop on "Blended Learning" Workshop was conducted by the Institute of Leadership in Higher Education, University of Sharjah, held on 16th February 2020.
- Training Workshop on "Accounting on MyLab Textbook Application", by Mr. Nathan from Pearson publications. Accounting Department, College of Business Administration, University of Sharjah/UAE, 25 September 2019.
- Training Workshop on "Supporting Academic Advising" Workshop was conducted by the registration department for the faculty and staff in the College of Business Administration, University of Sharjah, held on 7th November 2019.
- Training Course on "Using Edumundo, Netherlands Simulations to Enhance Student Experience", Edumundo Tomorrow's Knowledge, held on 18th April 2019.
- Training Workshop on "Assessment for learning: What are the components of effective feedback? The Institute of Leadership in Higher Education, University of Sharjah, and the workshop is given by Prof. Philip Denton, Associate Dean Education, Faculty of Science, and Liverpool John Moores University, UK, held on 25th February 2019.
- Training Workshop on "Active Learning" The Institute of Leadership in Higher Education, University of Sharjah, and the workshop is given by Prof. Clare Milsom, the Director Teaching & Learning Academy at Liverpool John Moores University, UK, held in April 2018.
- Training Workshop on "Automation of the Institutional Effectiveness Process – Role of Chairpersons and Faculty in completing Electronic Portfolios for Faculty, Programs and Course", Workshop facilitator: Institutional Effectiveness Department, University of Sharjah, 28th November 2017.
- Training Program in Effective Lecturing, Institute of Leadership in Higher Education, University of Sharjah, 2015.
- Training Workshop on Blackboard training sessions on 07 April 2016, University of Sharjah.