

Bill Makkawi Ph.D CPA CFE
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Education:

Ph.D. Florida International University, Miami, Florida. Doctor of Philosophy in Accounting and a minor in statistics. August, 1998

M.ACC. University of Florida, Gainesville, Florida. Master of Professional Accountancy Concentration in auditing and financial accounting. 1985

M.B.A. University of Florida, Gainesville, Florida. Master of Business Administration with a concentration in finance, December 1981.

B.B.A. American University of Beirut. New York University. Bachelor of Business Administration with a minor in psychology, June 1978.

Certifications: CPA (Certified Public Accountants). CFE (Certified Fraud Examiner).

Teaching Experience:

Morgan State University, Baltimore Maryland 1998- Present. Associate Professor of Accounting

Florida Memorial University, Miami Florida 1987 - 1998. Professor and Director of Accounting.

Miami Dade Community College Miami Florida. 1987 - 1991 Adjunct professor of statistics.

University of Florida, Gainesville, Florida. 1982 - 1985. Teaching Assistant of Accounting.

Industry Experience:

Makkawi & Associates 1987-1998 Tax preparation and financial planning and investment advice.

Auditor, Leventhal and Horwath, CPA Miami, Florida. 1985-1987.

Awards:

Most Supportive Professor Morgan State University 2007

Most Enthusiastic Professor Morgan State University 1999

College Service Award: Florida Memorial University 1997

Most outstanding Professor Florida Memorial University 1994

Professional Memberships:

International Journal of Business and Management Research Editorial board member and reviewer
2010- present

American Public University: Business Advisory Board 2013-current

American Accounting Association members

Florida Institute of CPA's

Other Activities:

Doctoral Program Committee: Morgan State University 1999-2012

Research Committee: Morgan State University 1999-2005

Technology Committee: Morgan State University 1998-2014

Budget Committee Chairman: Florida Memorial University 1993-1997

Audit Committee Chairman: Florida Memorial University 1994-1998

Publications:

Makkawi Bilal: 2019, The controversy of deferred tax assets and liabilities classifications and some remedies. *Journal of Finance and Accountancy*. Forthcoming

Makkawi Bilal: 2019, Auditing the related party Transaction of a Client firm: An Applied case. *Journal of Business Cases and Applications*. Forthcoming

Makkawi Bilal: 2018, Accounting Irregularity, Improper Revenue Recognition and Auditor Litigation. *Academy of Accounting and Financial Studies Journal* Vol-22-issue-3.pp1-11

Makkawi Bilal: 2017 The Impact of Financial Ratio Analysis on Performance Measurement: A Teaching Case. *Review of Business Research*. Vol 17 no 4 pp. 39-48

Makkawi Bilal: 2017, Intolerance of uncertainty and investment decisions. *Canadian International Journal of science and technology* 161-171.

Makkawi Bilal: 2014, Class Selection preferences of African - American Millennial Business School students: a study of Student Characteristics *Global Perspectives on Accounting Education* Volume 10,103-120

Makkawi, Bilal and Nana Amoah: 2013, Determinants of Investor Reaction to Announcement of SEC 10b-5 Lawsuit *Journal of Accounting Ethics & Public Policy* Vol II, pp. 201-220

Makkawi, Bilal: 2012 Relationship between Foreign Direct Investment and Country Population. *International Journal of Business and Management* Vol 7 (8) pp 63-70.

Makkawi, Bilal: 2011. Softnet System: Fraud or Expertise. *The International Journal of Business and Management Research*. Vol 3No 1 pp 79-100

Makkawi, Bilal, and Mohamed Abdolmohammadi, 2004. Determinants of the Timing of Interim and Majority of Audit Work, *International Journal of Auditing* Vol. 8, No. 2, pp. 139-151

Makkawi, Bilal, and Allen Schick 2003. “Are Auditors Sensitive Enough to Fraud?” *Managerial Auditing Journal*, vol. 6, pp.591-598.

Makkawi, Bilal, 2003 The Effect of Cognitive Style and Audit Structure on Performance, *Accounting Research Journal Research Journal* Vol. 16 pp 21-32

Makkawi Bilal, and Robert Rutledge 2002 The Effects of Individual Differences and Industry Stability on Auditors’ Perceived Risk Assessments, *Journal of Applied Business Research*, vol. 18, no. 3, p. 53-64.

Makkawi, Bilal, and Robert Rutledge, 2000 Evaluating Audit Risk: The Effects of Tolerance for-Ambiguity, Industry Characteristics, and Experience, *Advances in Accounting Behavioral Research*, vol. 3, p. 69-89.

Recent Conference Presentations (last 5 years)

AAA national conference 2019 San Francisco: The influence of Compensation committee independence and Financial Expertise on CEO pay.

IABE conference: 2017 Las Vegas: The Impact of Financial Ratio Analysis On Performance Measurement: A Teaching Case

American Accounting Association 2017 Mid Atlantic conference “The association between audit committee financial experts’ characteristics and audit fees”.

American Accounting Association 2017 Mid Atlantic conference “Auditor Pricing of Delisting Risk: Evidence from Reverse Stock Splits”.

American Accounting Association 2017 Forensic Accounting Section, Absolute Trust: The Global Clean Case

American Accounting Association 2015: National conference: Misclassifications of Going Concern Opinions and Bankruptcy Prediction Models in Predicting Firm Failure

American Accounting Association 2015: National conference: Corporate Governance and the Global Financial Crisis: Some Recommendations

American Accounting Association 2014: Mid – Atlantic conference, Onics Corporation: Related Party

Transactions and Auditor's Assessment of Fraud Risk.

American Accounting Association 2014: Mid – Atlantic conference, Firm-initiated claw- back provisions and audit committee quality

Academy of Business Education 2013: An Investigation of Going Concern Models in the Post Sarbanes-Oxley Period