

Dina F. El Mahdy, Ph.D., CFE

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ACADEMIC EXPERIENCE

Morgan State University, Baltimore, Maryland

Associate Professor (tenured), May 2016 - Present

Assistant Professor, August 2011 - May 2016

Virginia Commonwealth University, Richmond, Virginia

Research and Teaching Assistant, August 2008 - May 2011

Cairo University, Cairo, Egypt

Assistant Instructor, December 2004 - May 2007

Demonstrator, October 1997 - December 2004

EDUCATION

Ph.D. (2011) in Business Administration (Accounting)

Virginia Commonwealth University, United States of America

Dissertation title: "Internal Control Quality and Information Asymmetry in the Secondary Loan Market."

M.Sc. (2004) in Accounting, Cairo University, Egypt

Thesis title: "Using Artificial Neural Networks to Investigate the Relationship Between Accounting Information and Stock Returns".

B.Com. (1997) in Accounting "Honor, Valedictorian" Cairo University, Egypt.

PUBLICATIONS

Books

- El Mahdy, D. F. and Norman, C. S. (2010). Corporate Governance and the U.S. Firm: A Review and Directions for Future Research. New York: Nova Science Publishers. ISBN-10: 1617287822. ISBN13: 978-1617287824.
- El Mahdy, D. F. (2012). Internal Control Quality and Information Asymmetry in the Secondary Loan Market. ProQuest, UMI Dissertation Publishing. ISBN-10: 1249052904. ISBN-13: 978-1249052906.

Peer-Reviewed Articles

- Wood, D. A., M. Achhpilia, M. T., Adams, [et al. including El Mahdy, D.]. (2023). The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? *Issues in Accounting Education*. (In press).

- Rankin, K., El Mahdy, D., and Rau, S. (2023). It's not a secret anymore! – PRC company and audit firm collide. *Issues in Accounting Education*. (In press).
- El Mahdy, D., and Alali, F. (2023). Female CFOs and Managerial Opportunism. *Review of Quantitative Finance and Accounting*. <https://doi.org/10.1007/s11156-022-01124-1>. (In press).
- El Mahdy, D., Hao, J., and Cong, Y. (2022). Audit Committee Financial Expertise and Information Asymmetry. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-12-2021-0440>. (In press).
- Yang, L., and El Mahdy, D. (2022). Social Networking (Guanxi) and Whistleblowing Intentions: Do Employees' CSR Attitude Ring the Bell? *Journal of Forensic & Investigative Accounting* 14 (2):236–258.
- El Mahdy, D. (2020). The Unintended Consequences of Voluntary Adoption of Clawback Provisions on Managerial Ability. *Accounting & Finance* 60 (4): 3493-3526. <https://doi.org/10.1111/acfi.12528>.
- El Mahdy, D. (2019). Corporate Governance and the Global Financial Crisis: What Have We Missed? *Journal of Accounting & Finance* 19 (2):42–55.
- El Mahdy, D. (2016). Corporate Governance and U.S. Firms over the Last Three Decades. *Journal of Accounting, Ethics & Public Policy* 16 (1): 899–942.
- Mohapatra, P., El Mahdy, D., and Xu, L. (2015). Auditing and Internal Controls for Offshored Accounting Processes: A Research Agenda. *International Journal of Accounting and Information Management* 23 (4): 310-326.
- El Mahdy, D. F. (2014). Antecedents, Characteristics and Consequences of Internal Control Weaknesses and the COSO (2013) Framework. *Journal of Forensic Studies in Accounting and Business* 6 (1):109–136.
- El Mahdy, D. and Park, M. (2014). Internal Control Quality and Information Asymmetry in the Secondary Loan Market. *Review of Quantitative Finance and Accounting* 3 (4): 683-720. DOI: 10.1007/s11156-013-0389-1.

Book Chapters

- El Mahdy, D. (2021). The Economic Effect of Bitcoin Halving Events on the US Capital Market. Accounting and Finance Innovations. IntechOpen, London, UK. DOI:10.5772/intechopen.96791.

- El Mahdy, D. and Abdou, A. A. (2006). Trends of the Returns-Earnings Associations over the Last Three Decades. FOCUS ON FINANCE AND ACCOUNTING RESEARCH. New York: Nova Science Publishers. ISBN-10: 1600213804. ISBN-13: 978-1600213809.

Research Under Review and Works in Progress

- Thinking Technology: Blockchains and the future of accounting curricula. With Dunaway, M., Petacchi, P., and Mohapatra, P. Current stage: *Journal of Accounting Education*.
- Corporate Social Responsibility (CSR) and Employee Health and Wellbeing. With Yang, L., Bai, G., and Nunez, M. Target Journal: *Accounting, Organization, and Society*.
- Audit Committee Characteristics and Accounting Conservatism: Does the Power of People Matter? With Yang, L., Elbolok, R., and Abdelrahman, A. Under Review: *Managerial Auditing Journal*.
- Investor's Response to Social Conflict Between Corporate Social Responsibility and Bailout. With Helikum, L., and Yang, L. Target Journal: *Behavioral Research in Accounting*.
- Dual class and Internal Control Quality: The Good and the Bad. With Rankin, K., and Forst, A. Target Journal: *Review of Accounting Studies*.
- BRICKS: Business Resilience Infusion Communal Knowledge System (BRICKS) for Minority Owned Small Businesses. With Eltoweissy, M., Gracanin, D., Olariu, S., and Lundy, C. Under review: NSF-SC&C, Phase I.
- Audit Committee Characteristics and Environmental, Social, and Governance Disclosure Quantity. With Walker, K. Target Journal: TBD.
- Large: Immersive Distributed Collaborative Embodied Communication and Data Analysis. With Gracanin, D., Eltoweissy, M., Fan, C., et al. Under review: NSF-CISE.
- ESG Disclosure and Financial Reporting Timeliness and Quality. With Zhang, Y. and Synn, C. Under Review: CAPANA conference & Temple University Ph.D. Alumni Conference.
- Economic Determinants and Consequences of Cybersecurity Risk Disclosure: A Textual Analysis Approach. With Gracanin, D., and Eltoweissy, M. Current Stage: Data Collection.
- Demystifying Accounting and Using Immersive Analytics to Increase Enrollment, Recruitment, and Retention. With Gracanin, D. Funded by: JP Morgan Chase SYE Program. Current stage: Implementation.

- Informal Economy and Sell-Side Analysts' Forecast Accuracy. Current Stage: Data Collection.

Conference Presentations

- (2023), Audit Committee Characteristics and Environmental, Social, and Governance Disclosure Quantity. With Walker, K. 2023 Spark, American Accounting Association Conference.
- (2023), Corporate Social Responsibility (CSR) and Employee Health and Wellbeing. With Yang, L., Bai, G., and Nunez, M. 2023 American Accounting Association - Sustainability, ESG, and Accounting: Implications for the Academy and the Profession, Washington, D.C.
- (2022), Dual class and Internal Control Quality: The Good and the Bad. With Rankin, K., Queen, P., Rau, S., Bushuev, M. The 2022 American Accounting Association Annual Meeting.
- (2020), Audit Committee Characteristics and Accounting Conservatism: Does the Power of People Matter? With Elbolok, R., and Abdelrahman, A. The 2020 American Accounting Association Annual Meeting (virtual).
- (2019), The Mediating Effect of Incentive-based Compensations on the Association between Managerial Ability and Fair Value Accounting. With Elbolok, R. The 2019 American Accounting Association Annual Meeting.
- (2019), Thinking Technology: Blockchains and the future of accounting curricula. The 2019 American Accounting Association Mid-Atlantic Conference.
- (2017), The Impact of Audit Committee Tenure and Compensation on Audit Fees. With Schrader, S., Sun, W., Makkawi, B. The 2017 American Accounting Association Annual Conference.
- (2017), A Study on the Association between Managerial Ability and Real Earnings Management among Clawback-Voluntary Adopters. With Tang, A., and Mburu, H. The 25th conference on the theories and practices of securities and financial markets in Kaohsiung, Taiwan, & the 2017 American Accounting Association Annual Conference.
- (2017), It's not a secret anymore! – PRC company and audit firm collide. With Rankin, K. The 2017 American Accounting Association Annual Conference, August 9-12, Anaheim, CA & the 2017 American Accounting Association - MidAtlantic Conference, May 6-9, Alexandria, VA.
- (2015), CFOs' Gender and Real Earnings Management. Presented at: 2015 American Accounting Association Annual Conference.

- (2014), Do Syndicated Loan Borrowers Trade-Off Accrual-based Earnings Management with Real Activities Manipulation? Presented at: 2014 American Accounting Association Annual Meeting.
- (2013), The association between audit Committee Characteristics and Information Asymmetry. With Cong, Y., and Hao, J. 2013 American Accounting Association Annual Meeting, August 3-7, Anaheim, CA.
- (2012), Internal Control Deficiencies and Information Asymmetry in the Secondary Loan Market. 2012 American Accounting Association Mid-Atlantic Conference.
- (2010), Earnings Management and Information Asymmetry in the Secondary Loan Market. 2010 Southeast American Accounting Association Meeting, April 8-10, Mobile, AL. (Awarded the Best Ph.D. Candidate Paper Award from the 2010 Southeast American Accounting Association Meeting).

PROFESSIONAL DEVELOPMENT (selected)

- 2023 The Cherry Blossom Conference at the University of George Washington.
- 2023 The University of Delaware Weinberg Center/ECGI - Corporate Governance Symposium.
- 2023 AAA - Sustainability, ESG, and Accounting: Implications for the Academy and the Profession.
- 2022 Governor's Grant Office Annual Conference.
- 2022 The 10th International Monetary Fund (IMF) Statistical Forum.
- 2022 PCAOB Conference on Auditing and Capital Market.
- 2022 Virginia Tech HBCU/MSI Research Summit.
- 2022 Georgetown University Financial Market Quality Conference.
- 2022 Mid Atlantic CFO Roundtable (monthly).
- 2022 The Washington Accounting Research Symposium.
- 2022 University of Delaware Weinberg Center/ECGI - Corporate Governance Symposium.
- 2022 Center for Accounting Diversity HBCU Roundtable, "Upskilling Your Curriculum."
- 2021 PwC Digital Academy Robotics.
- 2021 Georgetown University Financial Market Quality Conference.
- 2021 American Accounting Association Annual Meeting.
- 2021 PwC-HBCU Forum.
- 2020 China Accounting and Finance Review (CAFR) Fundamental Analysis Symposium (virtual).
- 2020 HBCU Research and Innovation Conference.
- 2020 PCAOB/AAA Annual Meeting.
- 2020 China Accounting and Finance Review (CAFR) 2020 Annual Conference.
- 2020 American Accounting Association Annual Meeting.
- 2020 Society of Financial Studies Cavalcade North America Conference.
- 2020 The Technical Aspects of Blockchain Workshop at Morgan State University.
- 2019 7th IMF (International Monetary Fund) Statistical Forum: Measuring the Informal Economy.
- 2019 University of Illinois-Deloitte Foundation Center for Business Analytics Webinar.
- 2019 Annual Washington Area Research (WAR) Symposium at Georgetown University.
- 2019 John L. Weinberg Center for Corporate Governance Symposium.

- 2019 Blockchain: Beyond the Hype Workshop at Morgan State University.
- 2018 Financial Market Quality Conference at Georgetown University.
- 2018 The Federal Reserve Bank of New York / New York University Stern School of Business Conference on Financial Intermediation.
- 2018 PCAOB Small Business Forum.
- 2018 The AACSB Impact & Assessment Conference.
- 2018 PCAOB/AAA Annual Meeting.
- 2018 PCAOB/JAR Conference.
- 2017 Wharton People Analytics Conference, the University of Pennsylvania.
- PCAOB/AAA Annual Meeting.
- 2017 PCAOB/JAR Conference.
- 2016 Annual Washington Area Research (WAR) Symposium at American University.
- 2016 Conference on Investor Protection, Corporate Governance, and Fraud Prevention, George Mason University.

TEACHING ACTIVITIES

- Financial Accounting, Managerial Accounting, Cost Accounting, Research Methods I (Ph.D. level), Financial Accounting and Reporting (Master level), Intermediate Accounting I, Intermediate Accounting II, Financial Statement Analysis, Financial Literacy.

PROFESSIONAL CERTIFICATION & ACTIVITIES

- Certified Fraud Examiner, 2020-present (License# 960135).
- Certified Advanced Tax Preparer and Volunteer Income Tax Assistance (VITA) - Volunteer with the CASH Campaign of Maryland (2018-2021).
- CPA Teaching Faculty at Becker Professional Education (2009-2014).

PHD DISSERTATION COMMITTEE

- Kathleen Rankin, Ph.D. Dissertation Committee Chair, Dissertation title: Essays on Dual Class and the US Firm: The Good, the Bad and the Neutral. Graduation year: 2021, first placement: George Mason University.
- Chelsea Schrader, Ph.D. Dissertation Committee member. Dissertation title: The impact of director tenure and compensation on audit committee effectiveness. Graduation year: 2017, first placement: Frostburg State University.
- Olukemi Fasipe, PhD Dissertation Committee member. Dissertation title: Stock-for-stock mergers, directors' characteristics and real earnings management. Graduation year: 2015.
- Henry Mburu, PhD Dissertation Committee member. Dissertation title: Firm-initiated clawback provisions: Real activities earnings management, analyst coverage and innovation. Graduation year: 2015, first placement, Catholic University of Eastern Africa.

- Cathalene Roger Bowler, Ph.D. Dissertation Co-chair, dissertation title: “The Impact of FIN 48 on Earnings Management”, Graduation year: 2013, first placement, University of Northern Iowa.
- Isaac Bonaparte, Ph.D. Dissertation Committee Member, dissertation title: “The Association between Internal Control Material Weakness and Earnings Management”, Graduation year: 2013, first placement, Howard University.

IN THE NEWS

- WalletHub: Best Business Credit Cards, 2023.
- NerdWallet: Bitcoin Halving: How It Works, Why and When It Happens
- WEAA 88.9 radio station: Buy Now, Pay Later Credit Terms.
- WalletHub: 42 Million Americans Expect to Miss a Credit Card Due Date in 2022
- Guest speaker, TransAfrica Convocation, Morgan State University, 2021.
- Guest Speaker at the Woodmoor Elementary School’s International Education Week.
- Guest Speaker at the British University in Egypt.
- Guest Speaker at the Center for Women, Gender and Sexuality Studies at Morgan State University.
- WalletHub: Best Credit Cards Without SSN Requirements
- Eminent Guest Speaker at the Bhagat Phool Singh Mahila Vishwavidyalaya University, the first women's only state university of North India.
- WalletHub: Secured Credit Cards
- WalletHub: Best Credit Card Rates
- WalletHub: 2020 Military Money Survey
- WalletHub: Sizing Up the Best Credit Card Rates.
- WalletHub: Q3 2019 Auto Financing
- FinReg Blog at the Duke Law Global Financial Market Center: Can Corporate Governance Prevent Future Financial Crises?
- WalletHub: Student Credit Card with No Credit
- WalletHub: Charge Credit Card
- Bloomberg News: Buyout Saddle Stressed Retails With Debts They Cannot Pay.
- Columbia Law School CLS Blue Sky Blog: Making Sense of Corporate Governance in U.S. Firms.

SERVICE

To the University

- Public Company Accounting Oversight Board (BCAOB) Scholarship, Committee Chair, 2017-present.
- PhD Committee, Earl G. Graves School of Business and Management, 2018-2021.
- Accounting PhD Committee, committee member, 2021-present.
- Earl G. Graves School of Business and Management Promotion & Tenure Committee, 2018-2020.
- Accounting curriculum committee, Morgan State University, 2011-present.
- External Relation Committee member- Department of Accounting and Finance, Morgan State University, 2012-present.

- Earl G. Graves School of Business and Management Assessment Co-Chair, 2017-2018.
- University Assessment Committee, committee member, 2017-2018.
- Department of Accounting and Finance assessment committee, coordinator, 2015-2018.
- Morgan's self-study committee to review the University's performance as related to the Middle States Commission on Higher Education's (MSCHE) Standard V: Educational Effectiveness Assessment, 2016-2018.
- General Education, committee member, 2014-2018.
- The University Writing Center, Morgan State University, Writing Center Associate, 2013-2017.
- Earl G. Graves School of Business and Management assessment committee member, Morgan State University, 2011-2018.
- Department of Accounting and Finance assessment committee member, Morgan State University, 2011-2018.
- Treasurer of the Graduate Student Association at Virginia Commonwealth University, 2009-2011.
- Member in the Student Activities Advisory Committee (SAAC) at Virginia Commonwealth University, 2010-2011.
- Representative of the Graduate Student Association in the University Council of Virginia Commonwealth University, 2011.
- Member in the Executive Council of Graduate Student Association of Virginia Commonwealth University, 2008-2009.
- Member in the Student Enrolment and Services Committee, the University Council of Virginia Commonwealth University, 2008-2009.
- Member in the Appropriation Committee of the Graduate Student Association of Virginia Commonwealth University, 2009-2011.

To the Profession

- American Accounting Association, Financial Accounting and Reporting (FARS), CPE Committee Chair, 2022-2023.
- American Accounting Association, Innovation in Accounting Education Award Committee, Committee member, 2022-present.
- American Accounting Association - Financial Accounting and Reporting Section (FARS), Integrating Research and Practice Committee, Member, 2021-2022.
- Editorial Advisory Board, Journal of Forensic & Investigative Accounting, 2019-present.
- Editorial Board, Corporate Governance and Sustainability Review, 2020-present.
- American Accounting Association - Financial Accounting and Reporting Section (FARS), Innovation in Financial Accounting Education Award, Committee Chair, 2020-2022.
- American Accounting Association - Financial Accounting and Reporting Section (FARS), Innovation in Financial Accounting Education Award, Committee Member, 2020.
- Regional Coordinator (Diversity Section) for the American Accounting Association, Mid-Atlantic region for 2017-2019.
- Regional Coordinator (Financial Accounting & Reporting Section) for the American Accounting Association, Mid-Atlantic region for 2015-2017.
- American Accounting Association Annual Meeting Host Program 2014-2016
- American Accounting Association/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education Committee member, 2012-2014.
- Ad hoc Reviewer: Auditing: A Journal of Practice and Theory.
- Ad hoc Reviewer: Issues in Accounting Education.

- Ad hoc Reviewer: European Accounting Review.
- Ad hoc Reviewer: Eurasian Business Review.
- Ad hoc Reviewer: Financial Innovation.
- Ad hoc Reviewer: Journal of International Financial Management and Accounting.
- Reviewer: Journal of Financial Accounting and Reporting.
- Reviewer: Accounting Education.
- Reviewer: Journal of Financial Reporting & Accounting.
- Reviewer: Journal of Forensic and Investigative Accounting.
- Reviewer: Review of Accounting & Finance Journal, 2016-2018.
- Reviewer for the American Accounting Association, annual meeting, 2013-present.
- Reviewer & Discussant for the American Accounting Association, Mid-Atlantic Regional Meeting, 2012-present.

To the Community

- Judge (invited), Maryland Future Business Leader (MDFBL) - Region 2 Conference Competition at Eastern Technical High School, January 3rd, 2023.
- Vice-President of Karina Association, Inc., 2022-present (elected).
- Invited Guest Speaker in the 2022 & 2023 Woodmoor Elementary School's International Education Week.
- Blue Jay Family Ambassador, the Johns Hopkins University, 2021-2022.
- Invited Guest Speaker in 2020, webinar titled: "Women Who Made History in Higher Education". The webinar is hosted by the British University in Egypt.
- Invited Guest Speaker in 2020, a webinar titled: "Cyber-sisterhood: A Conversation by and for Morgan Women". The webinar is hosted by Morgan State University, Center for Women, Gender and Sexuality Studies.
- Invited Eminent Guest Speaker in 2020, an international webinar titled: "Cyber Violence and Gender Equality". The webinar is hosted in India by the Bhagat Phool Singh Mahila Vishwavidyalaya University, the first women's only state university of North India, and Dr. CBS Cyber Security Services LLP, India.
- Volunteer Income Tax Assistance (VITA) Site Manager, advanced preparer and reviewer, the CASH Campaign of Maryland.
- Board of Director Member and Director of Marketing and Public Relations at Karina Association, 2017-2019; 2021-2022 (nominated).
- Treasurer of the Congress of the Parent-Teacher Association at Lutherville Laboratory Elementary School, 2013-2014 (nominated).
- Treasurer and Member on the Executive Board of the Egyptian Student Association in North America, 2011 (nominated).
- Invited panelist. Together for A New Egypt: A One-day Forum, Immediate Relief and Humanitarian efforts session and Egyptian-American organizations and the Egyptian Diaspora Session, Georgetown University, Washington D.C., March 2011.

AWARDS, GRANTS, AND HONORS

- Transform Morgan grant – Office of the Provost, Morgan State University, 2023.
- JP Morgan Chase/SYE grant – Center for Academic Success and Achievement (CASA), Morgan State University, 2023.
- Judge (invited), Maryland Future Business Leader (MDFBL) - Region 2 Conference Competition at Eastern Technical High School, 2023.
- PowerLive Faculty Award, Morgan State University, 2022.

- Finalist, Innovation of the Year Award (Instructional category), Morgan State University, 2021
- Pilot grant from NIH, Corporate Social Responsibility and Employee Health and Wellbeing, 2021.
- Invited guest speaker, TransAfrica Convocation, Morgan State University, 2021.
- First Place Award “Supervisor” of the Citizen Centric Report by Montgomery County-Accounting Government Association, 2022 & 2021.
- Excellence in Reviewing Award from the American Accounting Association, Financial Accounting and Reporting Section, 2021.
- Distinguished Reviewer Award from Corporate Governance and Sustainability Review Journal, 2020, & 2021.
- The Summer Writing Institute Grant, Morgan State University, 2020.
- Excellence in Reviewing Award from the American Accounting Association, Financial Accounting and Reporting Section, 2019.
- Community Service Appreciation Award from the Internal Revenue Services (IRS), 2019.
- Research Grant from the Center for Blockchain and FinTech at Morgan State University, 2019.
- Award of Excellence from the CASH Campaign of Maryland for the biggest increase in tax prep numbers at Morgan State University Site in the tax year 2017-2018.
- Award of Excellence in Service from Morgan State University in 2016.
- Competitive Research Grant: Principal Investigator, Earl G. Graves School of Business and Management, Morgan State University, 2012-2016 & 2018.
- Travel Grant from the American Accounting Association to attend the 2015 Financial Accounting & Reporting Section Meeting in Nashville, TN.
- Partnership Award, the University Writing Center, Morgan State University, 2014.
- Virginia Commonwealth University. Dean's Scholar Award, 2011.
- Best Ph.D. Candidate Paper Award from the 2010 American Accounting Association Southeast Region for a paper entitled: "Earnings Management and Information Asymmetry in the Secondary Loan market."
- Representative for the School of Business at Virginia Commonwealth University in the Sixth Annual Graduate Student Research Forum hosted by the Virginia Council of Graduate Schools (VCGS), February 2011.
- Who's Who among Students in American Universities and Colleges, 2009 & 2011.
- American Accounting Association/Deloitte/J. Michael Cook Doctoral Consortium. Research Fellow, 2009.
- Outstanding Scholar Award, Cairo University, Cairo, Egypt, 2007.

PROFESSIONAL MEMBERSHIPS

- American Accounting Association, 2008-present:
 - Financial Accounting and Reporting Section.
 - International Accounting Section.
 - Forensic Accounting Section.
- Association of Certified Fraud Examiner, 2020-present.
- Quantum Economic Development Consortium, 2022-present.