



Curriculum Vitae

Prof. Dr. Hassan A. G. Ouda

Hassan Ouda is a professor of Accounting and public sector accounting at German University in Cairo (GUC). Prof. Ouda is an International Expert in public/Government sector accounting and budgeting reform and has many years of advising the governmental organizations through the managerial and technical changes required to achieve greater value, accountability, transparency and performance. In March 14, 2013 he was appointed as a member of International Public Sector Accounting Standards Committee- ICGFM-USA. This committee is established to prepare responses to the International Public Sector Accounting Standards (IPSAS) consultative papers and exposure drafts. In January 2015, he was appointed as the Editor of International Journal on Government Financial Management-USA. He was the Guest Editor of Critical Perspective on Accounting Journal- Special Issue: Public Sector Accounting in Emerging Economies, Part 1- Volume 40 and Part 2-Volume 41 (2016). He is the Co-founder of the ICPSG (International Center of Public Sector Governance), which is located in Malaysia and Indonesia and includes accounting and finance academicians from various countries, including Egypt, England, Indonesia, Japan, Malaysia, New Zealand, Norway, Russia and Korea.

Prof. Ouda developed (2001 and 2004) the *Basic Requirements Model (BRM) for successful implementation of accrual accounting in the public sector*. The BRM has been used by the United Nations in 2005 in order to determine the Key Success Factors of the adoption of full accrual accounting in United Nations Organizations. In addition, the BRM has also been used by France, Spain, The Netherlands, Korea, Brazil, and Romania.

He also developed in 2006 a reform proposal for the whole government sector of the Sultanate of Oman. Furthermore, he developed in 2007 a proposal for establishing the International institute for Government Sector Reform. This proposal has been submitted to the World Bank, the Algerian Government and Egyptian Government. In addition, he developed in 2008 ***A Generic Model for Government Sector Reform.*** This model has been used by Korea and published in the International Journal on Government Financial Management (IJGFM), USA.

In 2010, he developed, ***A Prescriptive Model for Successful Transition to Accrual Accounting in Central Government.*** This model has been used by IFAC (International Federation of Accountants-USA). In addition, he proposed a Framework for Implementation of Performance Budgeting in the Public Sector of Developing Countries” and Tackled the Main Technical Issues of the Implementation of Performance and Accrual Budgeting. In 2014, He developed the ***Practical Accounting Approach for Heritage Assets: An Alternative Reporting Model for the NPM Practices.*** In 2016, he developed the **Holistic Practical Accounting Approach for Governmental Capital Assets.** In 2017, He developed the **Accounting Information Fit Theory: Matching the Accounting Information between the Producers and Users.**

Prof. Ouda has participated in many international conferences, expert group meeting, Consulting and seminars in this *field* (Countries: Holland, Spain, Egypt, Norway, United Nations-ESCWA Lebanon, France, Estonia, Sultanate of Oman, United Arab of Emirates-Dubai, Portugal, Italy, Austria, Yemen, Belgium, Indonesia. United Kingdom, Malaysia, Malta, South Korea).

He published more than 77 articles in the international journals, book chapters in International books and papers in the proceedings of international conferences: which are related to Public Sector Accounting and Budgeting Reform (especially Implementation of Accrual Accounting and Performance Based-Budgeting in Public Sector).

He earned his Ph.D. in Accounting (Government Accounting Reform) from Tilburg University, The Netherlands and M.Sc. in Accountancy and Business Economics from Erasmus University Rotterdam, The Netherlands. In addition, he is originally Egyptian and Dutch Naturalized.

PERSONAL

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EDUCATION:

- Ph.D. in Accounting (Government Accounting Reform), Tilburg University, The Netherlands.
- M.Sc. in Accountancy and Business Economics, Erasmus University Rotterdam, The Netherlands.

- B.Sc. in Business Economics, Erasmus University Rotterdam, The Netherlands.
- B.Com in Accounting, Helwan University, faculty of commerce & business administration Cairo –Egypt.

PARTICIPATION IN INTERNATIONAL CONFERENCES, EXPERT GROUP MEETING AND WORKSHOPS

- The Seventh Biennial Conference on Comparative International Governmental Accounting Research (CIGAR), 24/25 June 1999- at Tilburg University, Tilburg, the Netherlands/Holland.
- TIAS- Tilburg University: Workshop: Regional and local accounting and auditing in Spain, Tilburg University, September 09, 1999, Tilburg, The Netherlands.
- The Eighth Biennial Conference on Comparative International Governmental Accounting Research (CIGAR), June 14-15, 2001, at Valencia University, Valencia, Spain.
- Dutch Court of Audit: Workshop on Central Government Accrual Budgeting and Accounting, June 13, 2002 – The Hague, The Netherlands.
- Cairo Conference "Updating Government Budgeting, Accounting & Control System", - General Federation of Arab Accountants and Auditors, Cairo, Egypt, October 19-20, 2002.
- Expert Group Meeting on the Public Sector Reform, - **United Nations**- Economic and Social Commission for Western Asia (ESCWA), Beirut, Lebanon, July 1-3, 2003.
- The ninth Biennial Conference on Comparative International Governmental Accounting Research (CIGAR), Bodo University, Bodo, Norway, June 13-14, 2003.
- The tenth Biennial Conference on Comparative International Governmental Accounting Research (CIGAR), Poitiers University, Poitiers, France, May 26-27, 2005.
- Scientific Conference: Accounting and Performance Management Perspectives in Business and Public Sector Organizations, Tartu University, Estonia, September 29-30, 2005.
- Nexia International, Middle East & Africa Regional Conference, Dubai, United Arab Emirates, May 5-6, 2007.
- The Eleventh Biennial Conference on Comparative International Governmental Accounting Research (CIGAR), Coimbra University, Coimbra, Portugal, June 14-15, 2007.
- The 2nd International Scientific Conference: Accounting and Auditing Profession: Challenges and outlooks, Cairo, Egypt, October, 27-28, 2007.
- Central Agency for Organization and Management: Conference of Human Resources Development in the Government Sector, Cairo, Egypt, May14-15, 2008.
- Arab Association of Cost and Management Accounting: Workshop- Development of Government Accounting and Budgeting: An International Perspective, Cairo, 28-06-2008.
- 5th International Conference on Accounting, Auditing & Management in Public Sector Reforms, Free University, Amsterdam, The Netherlands, September 3-5, 2008.

- The 12th Biennial Conference on Comparative International Governmental Accounting Research (CIGAR), Modena University, Modena, Italy, May 28-29, 2009.
- Guest Speaker, Reforming Egyptian Taxation system, Helwan University, Faculty of Commerce and Business Administration, Dec. 2010.
- The 13th Biennial Conference on Comparative International Governmental Accounting Research (CIGAR), Ghent University, Ghent, Belgium, June, 9-10, 2011.
- Keynote Speaker, Egyptian Economy and launching mechanism, The Commercialists Syndicate – Cairo, July 19, 2011.
- Keynote Speaker: Evaluation of the Egyptian Taxation System, The Egyptian Association of Public Finance and Taxation, 17th Conference for taxation, July 5-7, 2011.
- Guest speaker: General Budget after 25th Jan. Revolution, Konrad, 6th April Movement, June 19, 2011.
- Keynote Speaker: 4th Scientific Conference ‘The Role of Commercialists in Development of Egyptian Economy, Pharos University, Alexandria, Egypt. 7-8 April 2012.
- Guest Speaker: 18th Taxation Conference “Towards appropriate Taxation System for Facing the New Challenges”, June 26-28, 2012, Cairo, Egypt.
- Keynote Speaker: A4-Asia, Africa, Australia and American Public Financial Management Conference’ at Surabaya, Indonesia, to November 13 - 14, 2012
- The 14th Biennial Conference on Comparative International Governmental Accounting Research (CIGAR), September 2-3, 2013- Birmingham University, Birmingham, UK.
- The 2nd A4-Public Financial Management-Distance Technology on Good Government Governance, October 21-23, University of Terbuka - Jakarta, Indonesia.
- The British Accounting and Finance Association (BAFA) 50th Annual Conference - London School of Economics and Political Science - Monday 14 to Wednesday 16 April 2014.
- Workshop of European Group for Public Administration (EGPA)- Permanent Study Group XII Public Sector Financial Management- Lisbon, Portugal May 8-9, 2014.
- The 15th Comparative International Governmental Accounting Research (CIGAR) Conference, June 4-5, 2015-Multa University, Malta.
- The BAFA Annual Conference of the Northern Area Group 3rd -4th September, 2015, Hull University Business School, University of Hull, UK.
- Keynote Speaker -the 3rd A4 (Asia, America, Africa and Australia) – Public Financial Management- Bandung -Indonesia, November, 16-17, 2015.

- The 16th Comparative International Governmental Accounting Research (CIGAR) Conference, June 8-9, 2017- Porto, Portugal.
- Keynote speaker - The 3rd International Public Sector Conference (IPSC) 2017, November 1-2, 2017, University of Technology MARA (UiTM), Subang Jaya, Malaysia.
- Speaker – The 3rd Comparative Asia Africa Governmental Accounting (CAAGA) Conference, Seoul National University, South Korea, November 14 & 15, 2018. “Global Challenges of Public Sector.

Publications:

A- BOOKS:

- 1- Ouda, H., (2005) “Transition to Accrual Accounting in the Public Sector of Developed and Developing Countries: Problems and Requirements, With special focus on the Netherlands and Egypt” Universal Press, Veenendaal, **the Netherlands**, pp.405.
- 2- Ouda, H., (2010), Transition to Accrual Accounting in the Public Sector, Cases of The Netherlands and Egypt, *Lap Lambert, Academic Publishing GmbH & Co. KG, Saarbruken, Germany, Dec, 2010.*

B- BOOK CHAPTERS

- 3- Ouda, H., (2001), Central governmental accounting of Egypt and the Netherlands: Similarities and Differences, in Bac, A. (ed), International Comparative Issues in Government Accounting, pp. 71-90, Boston et al.: Kluwer, **The Netherlands**.
- 4- Ouda, H., (2005) “Accrual Accounting Principles and Postulations in the Public Sector: Rhetoric or Reality, in Haldma, T. (ed), Accounting and Performance Management Perspectives in Business and Public Organizations, Tartu University, **Estonia**
- 5- Ouda, H., (2006), “Transition Requirements of Accrual Accounting in the Public Sector of Developed and Developing Countries: An Empirical Investigation, in Lande, E and Scheid, J, E (editors)), “Accounting Reform in the Public Sector: Why are these reforms implemented? Mimicry, fad or necessary, Expert Comptable Media, **Paris – France**.
- 6- Ouda, H., (2008), “Transition Barriers of Accrual Accounting in the Public Sector of the Developed and Developing countries: Statistical Analyses, Paired-test and Correlation, Jorge, S., (editor), “Implementation Reforms in Public sector Accounting: Problems, changes and results”, Coimbra University-**Portugal**.

- 7- Ouda, H., (2008), *Accrual Accounting Principles and Postulations in the Government Sector: Rhetoric or Reality*, R. Eken and P. Zanden (Editors), Het Beroep Accountant Central, Tilburg University, **The Netherlands**.
- 8- Ouda, H., (2016), "Public Financial Management Reform in Less Developed Countries: An International Perspective", Springer International Publishing **Switzerland 2016**, A. Farazmand (ed.), *Global Encyclopedia of Public Administration, Public Policy, and Governance*, DOI 10.1007/978-3-319-31816-5_2296-1

C- REFEREED JOURNALS PUBLICATIONS

- 9- Ouda, H., (2003) "Accrual Accounting in the Government Sector: Background, Concepts, Benefits and Costs". *Public Fund Digest, Volume III, No 2, Aug. 2003 - The International Consortium on Governmental Financial Management (ICGFM), Washington, D.C.*
- 10- Ouda, H., (2004) "Basic Requirements Model for Successful Implementation of Accrual Accounting In the Public Sector," *Public Fund Digest, Volume IV, No 1, Feb. 2004, The International Consortium on Governmental Financial Management (ICGFM), Washington, D.C.*
- 11- Ouda, H., (2005) "Additional Transition Problems of Accrual Accounting in the Public Sector of Developing Countries" *Public Fund Digest, Volume V, No 1, Feb. 2005, The International Consortium on Governmental Financial Management (ICGFM), Washington, D.C.*
- 12- Ouda, H., (2005) "Practical and Conceptual Transition Problems of Accrual Accounting in the Public Sector". *Public Fund Digest, Volume V, No 2, Aug. 2005, The International Consortium on Governmental Financial Management (ICGFM), Washington, D.C.*
- 13- Ouda, H., (2006) "Cash Accounting and the Backwardness of Government Accounting and Related Systems". *Public Fund Digest, Volume 6, No 1, Feb. 2006, The International Consortium on Governmental Financial Management (ICGFM), Washington, D.C.*
- 14- Ouda, H., (2007), *Accrual Accounting Principles and Postulations in the Public Sector: Rhetoric or Reality*", *Public Fund Digest, Volume 7, No 1, Feb. 2007, The International Consortium on Governmental Financial Management (ICGFM), Washington, D.C.*
- 15- Ouda, H., 2008, "Towards a Generic Model for Government Sector Reform: The New Zealand Experience. *International Journal on Governmental Financial Management (IJGFM), Vol. VIII, No 2, 2008.*

- 16- Ouda, H., (2009), “Transition to Accrual Accounting in the Dutch Central Government: An Empirical Investigation. *Scientific Journal of Economic & Commerce Vol. No.1.*
- 17- Ouda, H., (2009) “Implementation Barriers of Accrual Accounting in the Government Sector of Developed and Developing Countries: An Empirical Investigation, With Special focus on Holland and Egypt. *Journal of Cost and Management Accounting.*
- 18- Ouda, H., (2010), A Prescriptive Model for Successful Transition to Accrual Accounting in Central Government. *International Journal on Governmental Financial Management (IJGFM), Vol. VIII, No 2, 2010.*
- 19- Ouda, H. (2010), Suggested Framework for Modernizing Budgeting System in Egyptian Government Sector: Implementation of Performance Budgeting. *Journal of Accounting Thoughts, Vol. II No.1*
- 20- Ouda, H., (2011) “Implementation of Performance Budgeting and Accrual Budgeting: Exploring the Technical Issues. *Journal of Accounting Thought, Vol. II-1.*
- 21- Ouda, H., (2012) “Transition Requirements of Accrual Accounting in the Public Sector of Developed and Developing countries: Statistical Analysis with Special focus on the Netherlands and Egypt”. *Journal of Accounting Thought, Vol. II-2.*
- 22- Ouda, H., (2013) “Suggested Framework for Implementation of Performance Budgeting in the Public Sector of Developing Countries: With special focus on Egypt”. *International Journal on Governmental Financial Management (IJGFM), Vol. XIII, No. 1, 2013.*
- 23- Ouda, H., (2013), “A Practical Accounting Approach for Heritage Assets under Accrual Accounting; With Special Focus on Egypt”, *Journal of Accounting Thought, Vol. 4, 2013.*
- 24- Ouda, H., and Makhlof, S., (2013), “Beyond Budgeting: Is It a Substitute or Complimentary to Traditional Budgeting? An Empirical Evidence from telecommunications Companies in Egypt”, *Journal of Accounting Thought, Vol. 4, 2013.*
- 25- Ouda, H., (2014) “Balanced Government Sector Reform: The Path Towards Result-Oriented Government, *Scientific Journal of Economic and Commerce, Vol. I, 2014.*
- 26- Ouda, H., (2014) ‘Transition requirements of accrual accounting in central government of developed and developing countries: statistical analysis – with special focus on the Netherlands and Egypt’, *International Journal of Accounting and Finance, Vol. 4, No. 3, pp.261–304.*

- 27- Ouda, H., (2014), "Towards a Practical Accounting Approach for Heritage Assets: An Alternative Reporting Model for the NPM Practices." *Journal of Finance and Accounting Vol. 2, No .2, pp 19-33.*
- 28- Ouda, H., (2015), "Making Governmental Accounting More Practice-Relevant: Practitioner's Perspective", *International Journal on Governmental Financial Management-Vol. XV, No 1, 2015.*
- 29- Ouda, H., (2015), "Results-Based Systems Are the Path Towards Results-Oriented Government" *International Journal on Governmental Financial Management-Vol. XV, No 1, 2015.*
- 30- Ouda, H. (2015). Technical Challenges Facing the Implementation of Performance Budgeting and Accrual budgeting. *International Journal on Governmental Financial Management, 15(2).* pp. 46-69.
- 31- Ouda, H., (2016), "Governmental Capital assets: How Far Should the Accounting Recognition of These Assets Go?" *International Journal on Governmental Financial Management - Vol. XVI, No 1, 2016.*
- 32- Van Helden, J., and Ouda, H., (2016), "Public sector accounting in emerging economies", *Critical Perspectives on Accounting, Volume 40, Pages 1-7 (October 2016).*
- 33- Ouda, H., (2016), " A Practice-Relevant Approach for revenues recognition in the Public Sector Entities: A Practitioner's perspective" *International Journal on Governmental Financial Management - Vol. XVI, No 2, 2016.*
- 34- Ouda, H., (2017). Towards a Dynamic Model of Making Governmental Accrual Accounting More Practice-Relevant: Using Practice-Oriented Co-design Approach, *International Journal on Governmental Financial Management, Vol. XVII, No. 1, 2017.*
- 35- Hassouna, D., Ouda, H., and Hussainey, K., (2017). "Transparency and disclosure as a corporate governance mechanism and corporate performance: Egypt's case, *Corporate Ownership & Control, 14(4-1), 293-298.*
- 36- Hassouna, D., & Ouda, H. (2017). A suggested measure for the quality of corporate governance in Egypt. *Corporate Ownership & Control, 15(1), 52-64.*
- 37- Noaman, N., Christiaens, J., Ouda, H., and El Mehelmy, D., (2018) "Towards good governance of heritage management systems: Possible role of accounting; *Corporate Ownership and Control 15(3-1):239-259.*
- 38- Noaman, N., Ouda, H., and Christiaens, J., (2018), "Indexing Financial Reporting Information for Heritage Assets Management", *Economics and Management Journal, E+M 2, XXI, 2018.*

D- INTERNATIONAL CONFERENCE PROCEEDINGS

- 39- Ouda, H., (1999) "Central Governmental Accounting of Egypt and the Netherlands: Similarities and Differences. *Proceeding of the 7th Comparative International Governmental Accounting Research (CIGAR) Conference, Tilburg University, the Netherlands, 24-25 June.*

- 40- Ouda, H., (2001) Basic Requirements Model for Successful Application of Accrual Accounting in the Public Sector. *Proceeding of the 8th Comparative International Governmental Accounting Research (CIGAR) Conference, Valencia University, Spain, 14-15 June.*
- 41- Ouda, H., (2002) “Accrual Accounting in the Governmental Sector: Background, Concepts, Benefits and Costs. *Proceeding of the Cairo Conference “Updating Government Budgeting, Accounting & Control System”, - General Federation of Arab Accountants and Auditors, Cairo, Egypt, 19-20 October.*
- 42- Ouda, H., (2002) “Public Sector reform Initiatives: The New Zealand Experience, An Attempt of Modelling Public Sector Reform. *Proceeding of the Cairo Conference “Updating Government Budgeting, Accounting & Control System”, - General Federation of Arab Accountants and Auditors, Cairo, Egypt, 19-20 October.*
- 43- Ouda, H., (2003), “Implementation Barriers of Accrual Accounting in the Public Sector of Developed and Developing Countries: An Empirical Investigation. *Proceeding of the 9th Comparative International Governmental Accounting Research (CIGAR) Conference, Bodo University, Norway, 13-14 June 2003.*
- 44- Ouda, H., (2003) “Public Sector Accounting and Budgeting Reform: The Main Issues Involved. *Proceeding of the Expert Group Meeting on the Public Sector Reform, - United Nations- Economic and Social Commission for Western Asia (ESCWA), Beirut, Lebanon, 1-3 July, 2003.*
- 45- Ouda, H., (2005) “Transition Requirements of Accrual Accounting in the Public Sector of Developed and Developing Countries: An Empirical Investigation”. *Proceeding of the 10th Comparative International Governmental Accounting Research (CIGAR) Conference, Poitiers University-France, 26-27 May.*
- 46- Ouda, H., (2005) “Accrual Accounting Principles and Postulations in the Public Sector: Rhetoric or Reality, Conference Proceedings: Accounting and Performance Management Perspectives in Business and Public Organizations, Tartu University, Estonia, September 29-30, 2005.
- 47- Ouda, H., (2007) “Accounting and Budgeting reform in the Public Sector: Fad or Necessity. *Proceeding of the Nexia International, Middle East & Africa Regional Conference, Dubai, United Arab Emirates, May 5-6, 2007.*
- 48- Ouda, H., (2007) “Transition Barriers of Accrual Accounting in the Public Sector of the Developed and Developing countries: Statistical Analyses, Paired-test and Correlation. *Proceeding of the 11th Comparative International Governmental Accounting Research (CIGAR) Conference, Coimbra University-Portugal, 14-15 June, 2007.*

- 49- Ouda, H., (2007), "Government accounting and budgeting reform: An international perspective. *Proceeding of the 2nd International Scientific Conference: Accounting and Auditing Profession: Challenges and outlooks, Cairo, Egypt, October, 27-28, 2007.*
- 50- Ouda, H., (2008), "Government Sector Reform Initiatives: The New Zealand Experience". *Proceeding of the Central Agency for Organization and Administration Conference, Cairo, Egypt, May14-15, 2008.*
- 51- Ouda, H., (2008), "Recent Developments in Government Accounting: A Global Perspective. *Proceeding of the Workshop: Development of Government Accounting and Budgeting: An International Perspective; Organized by the Arab Association of Cost and Management Accounting, Cairo, 28-06-2008.*
- 52- Ouda, H., (2008), "Recent Developments in Government Budgeting and Management: An International Perspective. *Proceeding of the Workshop: Development of Government Accounting and Budgeting: An International Perspective; Organized by the Arab Association of Cost and Management Accounting, Cairo, 28-06-2008.*
- 53- Ouda, H., (2009), "Practical Transition Model for Successful Transition to Accrual Accounting in the Public Sector. *Proceeding of the 12th Comparative International Governmental Accounting Research (CIGAR) Conference, Modena, Italy, May 28th-29th, 2009.*
- 54- Ouda, H., (2011), "Suggested Framework for Implementation of Performance Budgeting in the Public Sector of Developing Countries. *Proceeding of the 13th Comparative International Governmental Accounting Research (CIGAR) Conference, Ghent university, Ghent, Belgium, June, 9-10, 2011.*
- 55- Ouda, H., (2012) "Government Sector Reform for Treating the Budget Deficit". *Proceedings of 18th Taxation Conference "Towards appropriate Taxation System for Facing the New Challenges", June 26-28, 2012, Cairo, Egypt.*
- 56- Ouda, H., (2012) "Comprehensive Plan for Public Sector Reform,. *Proceeding of the 4th Scientific Conference: The Role of Commercialists in Development of Egyptian Economy the Pharous University, Alexandria, Egypt. 7-8 April 2012.*
- 57- Ouda, H., (2012) "Transition to Accrual Budgeting and Performance Budgeting: The Main Technical Issues Involved". *Proceedings of A4 Public Finance Management Conference, Public Reform for Good Government Governance, 13-14th November 2012, Surabaya, East Java, Indonesia.*
- 58- Ouda, H., (2013) "A Practical Accounting Approach for Heritage Assets under Accrual Accounting: With Special focus in Egypt. *Proceeding of the 14th Comparative International Governmental Accounting Research (CIGAR) Conference, September 2-3, 2013-Birmingham University, Birmingham, UK.*

- 59- Ouda, H., (2013) “Balanced Government Sector Reform: The Path Towards Result-Oriented Government”. *Proceeding of 2nd A4-Public Financial Management-Distance Technology on Good Government Governance, October 21-23, University of Terbuka - Jakarta, Indonesia.*
- 60- Ouda, H., and Makhlof, S., (2014), “Beyond Budgeting: Is It a Substitute or Complimentary to Traditional Budgeting? An Empirical Evidence from telecommunications Companies in Egypt. *Proceedings of the British Accounting and Finance Association 50th Annual Conference - London School of Economics and Political Science – UK Monday 14 to Wednesday 16 April 2014.*
- 61- Noaman, N., Ouda, H., and Christiaens, J., (2014) “Assessing the Value of Accounting Information for Heritage Assets Management: A Proposed Financial Reporting Scale for Heritage Assets”. *Paper to be presented at Workshop of European Group for Public Administration (EGPA)- Permanent Study Group XII Public Sector Financial Management- Lisbon, Portugal May 8-9, 2014*
- 62- Ouda, H., (2014), “Recent Developments in Government Budgeting: An International Perspective”, *Proceedings of 21th Taxation Conference “Rebuilding the Taxation System for Achieving the Revolution Objectives”, Egyptian Association for Public Finance and Taxation-June 22-23, 2014, Cairo, Egypt.*
- 63- Hassouna, D and Ouda, H (2015), "The Development of a Corporate Governance Measurement tool for Egyptian listed companies: An approach based on the Governance-performance relationship literature" *Proceeding of 21st Annual Research Conference Middle East and North Africa Region, March 15-2015, AUC.*
- 64- Hassouna, D and Ouda, H., (2015) "A Suggested Measure for the Quality of Corporate Governance (CG) in Egypt" *Proceedings of the British Accounting and Finance Association (BAFA) 51th Annual Conference – Manchester- UK, Monday 23 to Wednesday 25 March 2015.*
- 65- Zaher, N., Mohamed, E., and Ouda, H., (2015), "The Financial Reporting of the Egyptian Social Security System: A Problem in Governance and a Framework for Improvement" *Proceedings of the British Accounting and Finance Association (BAFA) 51th Annual Conference – Manchester- UK, Monday 23 to Wednesday 25 March 2015.*
- 66- Noaman, N., Ouda, H., and Christiaens, J., (2015), “The Significance of Financial Reporting Information for Heritage Assets Management Practice: A

proposed Disclosure Index. *Paper presented at 15th Comparative International Governmental Accounting Research (CIGAR) Conference, June 4-5, 2015-Multa University, Malta.*

- 67- Ouda, H., (2015), "Making Governmental Accounting More Practice-Relevant: Practitioner's Perspective", *Paper presented at 15th Comparative International Governmental Accounting Research (CIGAR) Conference, June 4-5, 2015-Multa University, Malta.*
- 68- Ouda, H., (2015)" A Suggested Dynamic Model of Making Governmental Accrual Accounting and Financial Reporting More Practice-Relevant: Using Practice-Oriented Co-design Approach, *Paper presented at 15th Comparative International Governmental Accounting Research (CIGAR) Conference, June 4-5, 2015-Multa University, Malta.*
- 69- Ouda, H. (2015), "Towards A Practical Holistic Accounting Approach for Governmental Capital Assets", *Proceedings of the 3rd A4 (Asia, America, Africa and Australia) – Public Financial Management- Bandung -Indonesia, November 16-17, 2015,*
- 70- Heider, B., Ouda, H., and Mohamed, E. (2015) "The value relevance of Financial Information for Firm Market Valuation: An Empirical Study from the Egyptian Stock Market", *Proceedings of the BAFA Annual Conference of the Northern Area Group 3rd -4th September, 2015, Hull University Business School, University of Hull, UK.*
- 71- Hassouna, D., and Ouda, H., (2016), "Transparency & Disclosure as an Internal Corporate Governance mechanism & Corporate Performance— Egypt's Case", *Conference Proceedings British Accounting & Finance Association Conference (BAFA), University of Bath, Bath United Kingdom, March 21-23., At University of Bath, Bath United Kingdom.*
- 72- Ouda, H., (2016), "Reconfiguration of Revenue Recognition Principle to Fit the Context of Public Sector entity: A Practitioner's Perspective", *Proceeding of the 1st Comparative Asia Africa Governmental Accounting (CAAGA) Conference, Mercuru Buana University, November 16-17, 2016- Jakarta, Indonesia, 2016.*
- 73- Ouda, H., (2017), "Towards Information Fit Theory based on Accounting Information Matching between the Producers and users" *Paper presented at 16th Comparative International Governmental Accounting Research (CIGAR) Conference, June 8-9, 2017- Porto, Portugal.*
- 74- Kuruppu, C., Ouda, H., Adhikari, P., and Ambalngodage, D., (2017), "Diffusion of Public Sector Accounting Reforms in Less Developed Countries: A Comparative Study of Nepal, Sri Lanka and Egypt", *Paper presented at 16th Comparative International Governmental Accounting Research (CIGAR) Conference, June 8-9, 2017- Porto, Portugal.*

- 75- Noaman, N., Christiaens, J., Ouda, H., and Elmehelmy, D., (2017) “Towards Good Governance of Heritage Management Systems: Possible Role of Accounting”, *Proceedings of the 16th Comparative International Governmental Accounting Research (CIGAR) Conference, June 8-9, 2017- Porto, Portugal.*
- 76- Ouda, H., (2017) Reshaping the Application of Matching and Consistency Principles and Going Concern Postulation to fit the context of Public Sector entities, *The 3rd International Public Sector Conference (IPSC) 2017, November 1-2, 2017, University of Technology MARA (UiTM), Subang Jaya, Malaysia.*
- 77- Ouda, H., (2018), “Accounting information production and use and Public Policy Decision-Making Process: A Cognitive Perspective” *Paper presented at the 3rd Comparative Asia Africa Governmental Accounting (CAAGA) Conference, Seoul National University, South Korea, November 14 & 15, 2018. “Global Challenges of Public Sector”.*

E- MAGAZINE’S ARTICLES

- 78- Ouda, H., “Application of Accrual Accounting in the government Sector” Al Tugarieen (the Commercialists), Vol. January, 2008. (in Arabic).
- 79- Ouda, H., “Benefits of Accrual Accounting in the Government Sector”, Al Tugarieen (the Commercialists), Vol. August, 2009 (In Arabic).
- 80- Ouda, H., “Government Sector Reform: Tackling the Budget Deficit and fighting the Corruption, Economic Reform Journal, (Forthcoming) (in Arabic).
- 81- Ouda, H., “Treating the Budget Deficit, Al Ahram Al Iktisadi, April, 24, 2011.
- 82- Ouda, H., “Egypt without balance sheet since seven thousand year ago, Al Ahram Al Iktisadi, September, 2012.

F- NEWSPAPER ARTICLES

- 83- Ouda, H., “Towards Better Management of Country’s Assets” Al Ahram Newspaper, (in Issues and Opinions), July 30, 2008 (in Arabic).
- 84- Ouda, H., “Free Solutions for Tackling Budget Deficit, Al Ahram Newspaper, (in Issues and Opinions), August, 28, 2008 (in Arabic).
- 85- Ouda, H., “Why Government Sector Reform? Al Ahram Newspaper –Issues and Opinion, October, 29, 2008 (in Arabic).
- 86- Dr. Ouda Demands for Better Public Assets Management, Al Ahram, Sept. 1, 2011.
- 87- Poor People Pay for Revolution Bill, Al Wafd Newspaper, July 1, 2011.
- 88- Amending Budget Because of the Lack of Data, Al Ahram Al masaai, July 24, 2011.
- 89- Unnormal Means of treating the Egyptian Budget Deficitt and General debt, Al Ahram, April, 2013.

G- NEWSPAPER INTERVIEWS:

Prof. Ouda has been interviewed by the following Egyptian Newspapers:

- 1- Al AHALY, 21- 11-2007
- 2- AL AHRAM, 15-02-2008.
- 3- Al AHRAR, 30-07-2008.
- 4- Al Ahram Al iktisadi, April, 24, 2011.
- 5- Al Gomhuria, May 15, 2011.
- 6- Al Ahram El Masaai, Several times in 2012.
- 7- Al Gomhuria, February and March, 2013.
- 8- Al Masry Alyoum, April 2013.
- 9- Al Ahram El Masaai, April 2013.
- 10- Al Ahram El Iktisadi, February 2013.
- 11- Al Ahram El Iktisadi, May 2013.
- 12- Al Ahram, April 2013.
- 13- Al Ahram Elmasaai, May 10, 2016.
- 14- Al Ahram El Iktisadi, July, 2016.
- 15- Al ahram, April, 2018.

H- TV's INTERVIEWS

- 1- Prof. Ouda appeared as a guest speaker on November 20, 2007 “**Program of 90 minutes**” at Al- Mehwar Channel. Prof. Ouda presented his comprehensive plan for Government Sector Reform.
- 2- Prof. Ouda also appeared as a guest speaker on March 11, 2011, “Program Alam El darayb (taxation), health and beauty channel, Prof. Ouda presented a perception for solving the general budget deficit in Egypt.
- 3- Prof. Ouda also appeared as a guest speaker on September 23, 2012, “Program Economic Magazine, Nile News Channel. He presented a perception for solving Public debt in Egypt.

I- RADIO INTERVIEWS

- 1- Prof. Ouda was interviewed by General Program Broadcast on February 17, 2012. How can Egyptian government solve the subsidy problem?
- 2- Prof. Ouda was interviewed by FM 108 Youth and Sports Broadcast on February 17, 2012. The interview focused on government sector reform.
- 3- Prof. Ouda was interviewed by FM 108 Youth and Sports Broadcast on August 20, 2012.

J- TEACHING

Taught the following courses at Faculty of Management Technology- at German University in Cairo (GUC):

- 1- Advanced Taxation- (CTRL-714)
- 2- Seminar in Accounting (First and Second Major Seminars) –CTRL 720 and 820)

- 3- Financial and Management Control- (CTRL-711)
- 4- Auditing- CTRL-505
- 5- Taxation –CTRL 606
- 6- Management Accounting-I (CTRL-301)
- 7- Management Accounting -II (CTRL 402).
- 8- Bachelor thesis supervision (more than 130 theses)

MBA- Courses at GUC

- 1- Planning and Budgeting – CTRL 703
- 2- Cost Management – CTRL -710
- 3- Seminar of Accounting – CTRL 705

M.Sc. Courses at GUC

- 1- Advanced Accounting – CTRL 920

In addition, he taught the following courses at the Faculty of Commerce and Business Administration (FUE):

- 1- Cost Accounting 1 (ACC-270);
- 2- Cost Accounting 2 (ACC-370);
- 3- Governmental and National Accounting (ACC-330);
- 4- Specialized Corporate Accounting (e.g. banking and insurance) (Acc-340);
- 5- Accounting Theory (ACC-449); and
- 6- Managerial Accounting (ACC-410).
- 7- Financial Accounting, I & II (Acc-101&Acc-102)
- 8- Bachelor thesis Supervision- (22 theses)

K- PHD AND MASTER THESISSES SUPERVISED AND UNDER SUPERVISION

Professor Ouda has supervised 34 PhD and Master Theses and More than 150 Bachelor theses.

L- RESEARCH / CONSULTING INTERESTS:

- 1- Accounting and Accountability in the Public Sector;
- 2- Public Sector Accounting Reform;
- 3- Public Sector Management Reform
- 4- Public Sector Budgeting Reform;
- 5- Public Sector Performance Measurements Reform; and
- 6- Public Sector Auditing Reform.

M- ACADEMIC ACTIVITIES AND MEMBERSHIP:

- Editor of International Journal on Government Financial Management - USA

- Appointed as a member of International Accounting Standards Committee of the International Consortium on Governmental Financial Management, USA, March, 2013.
- Guest Editor of Special Issue- Public Sector Accounting Reform in Less developed Countries- Journal of Critical Perspective on Accounting-
- Member of CIGAR (Comparative International Government Accounting Research) Board;
- Member of International Accounting Standards Committee – International Consortium on Governmental Financial Management –USA. This Committee is responsible for setting the IPSAS (International Public Sector Accounting Standards).
- Member of PSC: Working Group IPSAS (International Public Sector Accounting Standards) – Royal Dutch Institute for Certified Public Accountants (Koninklijk NIVRA), The Netherlands.
- Member of the Editorial Board for the International Journal on Governmental Financial Management, Virginia, USA;
- Editor of Economic and Business Research Journal, Indonesia.
- Reviewer for International Journal of Public Sector Performance Management.
- Reviewer for the International Journal on Governmental Financial Management, Virginia, USA.
- Reviewer for Journal of US-China Public Administration (USA).
- Reviewer for Journal Accounting Thoughts, Ain Shams University,-Cairo
- Reviewer for Journal of Cost and Management Accounting, Cairo.
- Member of organizing committee for Cairo Conference” Updating Government Budgeting, Accounting & Control System”, - General Federation of Arab Accountants and Auditors, Cairo, Egypt, October 19-20, 2002.
- Member of organizing committee for Workshop- Development of Government Accounting and Budgeting system: An International Perspective, Arab Association of Cost and Management Accounting: Cairo, 28-06-2008
- Guest Speaker, Reforming Egyptian Taxation system, Helwan University, Faculty of Commerce and Business Administration, Dec. 2010.
- Organizing workshop for Assessing the Taxation System in Egypt after the January 25th Revolution, at GUC- May 21, 2011.
- Keynote Speaker, Egyptian Economy and launching mechanism, The Commercialists Syndicate – Cairo, July 19, 2011.
- Keynote Speaker, Evaluation of the Egyptian Taxation System, The Egyptian Association of Public Finance and Taxation, 17th Conference for taxation, July 5-7, 2011.
- Guest speaker, General Budget after 25th Jan. Revolution, Konrad, 6th April Movement, June 19, 2011.
- Invited keynote speaker at A4 (Asia- America- Africa- Australia) Public Finance Management Conference – 13-14th November 2012, Surabaya, East Java, Indonesia.
- Scientific Committee member of CIGAR (Comparative International Governmental Accounting Research) Conference, at Birmingham – UK 2103

- Organizer of Audit Simulation for the fifth semester students offered by *PricewaterhouseCoopers (PWC)* - hosted on GUC Campus on December 10-11, 2012.
- Preparation of joint PhD Program with Ghent University – Ghent, Belgium.
- Preparation of joint MBA-CMA Program with ICMA (Institute of Certified Management Accountant) - South Australia University, Australia.
- Member of the International Consortium on Governmental Financial Management (ICGFM), Washington, D.C.;
- Keynote Speaker -the 3rd A4 (Asia, America, Africa and Australia) – Public Financial Management- Bandung -Indonesia, November, 16-17, 2015.
- Keynote speaker - The 3rd International Public Sector Conference (IPSC) 2017, November 1-2, 2017, University of Technology MARA (UiTM), Subang Jaya, Malaysia.
- Speaker – The 3rd Comparative Asia Africa Governmental Accounting (CAAGA) Conference, Seoul National University, South Korea, November 14 & 15, 2018. “Global Challenges of Public Sector.

N- CONSULTING & CONTRACT SUPPORT:

- Assessing the Performance of governmental sector of Sultanate of Oman and development of a reform proposal for the whole government sector of the Sultanate of Oman-, 2006.
- Improving the budgeting system and proposing the means of reducing the budgeting deficit in Central Government of Yemen Republic- 2010.
- An Empirical investigation of the transition requirements and barriers of accrual accounting in the public sector of Yemen Republic- 2010.

O- HONORS & AWARDS

1- The Commercialists Syndicate – Cairo:

Prof. Ouda was awarded:

- Shield of Merit from Commercialists Syndicate-Cairo, Dec 4, 2007.
- Certificate of Distinction Commercialists Syndicate-Cairo, Dec 4, 2007.

2- Central Agency for Organization and Administration (C.A.O.A), Cairo – Egypt

The C.A.O.A awarded Prof. Ouda A Certificate of Appreciation, 2008.

3- University of UNP-Surabaya, Indonesia, November, 2012.

- Awarded the Shield of Merit for his international contribution to Public Sector Accounting and Budgeting Reform from the UNP University, Surabaya, East Java, Indonesia. November, 2012.

- Awarded a Certificate of Appreciation, as the Keynote Speaker at the A4 PFM Conference, Surabaya-Indonesia, November, 2012.

4- University of Terbuka- Jakarta Indonesia: Hassan Ouda has been honored in Indonesia on Tuesday 22-10-2013 for his International Contribution in Developing the Public Sector Accounting Worldwide and for his Contribution to the 2nd A4- Asia-America- Africa- Australia- Public Finance Management Conference held at the University of Terbuka- Jakarta- Indonesia, as he has developed a Framework for Successful Implementation of Results-Oriented Government.

5- International Consortium on Governmental Financial Management: Hassan Ouda has been honoured by the International Consortium on Governmental Financial Management in March 2018 in recognition of his significant contribution to the International Community in the Field of Governmental Financial Management development.

P- **LANGUAGES:** English, Dutch and Arabic

Q- **REFERNCES:**

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