IJAZ ALI, Ph.D.

Associate Professor of Accounting and Finance

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ACADEMIC PROFILE

Associate Professor of Accounting and Finance with a Ph.D. from the University of Grenoble, France, and more than twelve years of university teaching at undergraduate, MBA, and Executive MBA levels. Research examines financial reporting, the value relevance of earnings, and corporate dividend policy, with publications in peer-reviewed international journals; current work extends to ESG index performance and energy and commodity markets. Academic leadership experience includes directing graduate business programs since 2015 and coordinating program accreditation and quality assurance.

RESEARCH INTERESTS

Financial Reporting | ESG and Sustainable Investing | Corporate Governance | Asset Pricing | Corporate Dividend Policy | Energy and Commodity Markets | Financial Economics

EDUCATION

Ph.D., Management Sciences (Accounting and Finance) *Oct 2008 – Dec 2013*
University of Grenoble, France
Dissertation: *Dividend Payment Behaviour of European Firms: Three Essays*

Master in Finance and Accounting *Sept 2007 – May 2008*
University of Grenoble, France

Master of Public Administration (Accounting) *Sept 2001 – Mar 2003*
University of Peshawar, Pakistan

Bachelor of Commerce (Accounting) *Sept 1998 – June 2000*
University of the Punjab, Pakistan

ACADEMIC APPOINTMENTS

Associate Professor *Sept 2026 – Present*
Department of Accounting and Finance, Fahad Bin Sultan University, Tabuk, Saudi Arabia

Assistant Professor *Feb 2015 – Sept 2026*
Department of Accounting and Finance, Fahad Bin Sultan University, Tabuk, Saudi Arabia

Assistant Professor *Apr 2014 – Feb 2015*
Ghulam Ishaq Khan Institute of Engineering Sciences and Technology, Pakistan

ACADEMIC LEADERSHIP AND ADMINISTRATION

Fahad Bin Sultan University

Chairman, Business Graduate Programs Unit *Sept 2015 – Present*
Assistant to the Dean, College of Business and Management *Sept 2024 – Present*
Vice Dean, School of Graduate Studies *Oct 2018 – Aug 2019*

Graduate Program Leadership (MBA and EMBA)

- Lead the academic and administrative affairs of the MBA and EMBA programs, including the EMBA's alternate-weekend delivery, and provide leadership to participating faculty.
- Develop the programs' strategic plan in line with the University's mission, vision, and strategic framework.
- Monitor academic offerings for compliance with program regulations and ensure implementation of the University's teaching and learning policy.
- Evaluate faculty performance each term and participate in faculty recruitment.
- Maintain the database of academic and administrative personnel involved in the programs.
- Encourage and support faculty research in targeted focus areas.
- Served on the committee for completion of the University's institutional accreditation.

Accreditation Champion and Coordinator (ACBSP)

- Serve as primary liaison between the University and the accreditation body, ensuring compliance with accreditation requirements.
- Coordinate the preparation, submission, and follow-up of self-study reports, evidence documents, and progress updates.
- Led the mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs) to demonstrate alignment with accreditation standards.
- Oversee the collection, validation, and analysis of program assessment data against quality benchmarks.
- Monitor and document continuous-improvement initiatives arising from accreditation feedback and internal reviews.
- Support departments in developing policies, procedures, and assessment tools consistent with accreditation standards.
- Coordinate site visits, audits, and communication with accreditation reviewers; organize faculty workshops and training on accreditation processes.
- Report accreditation progress to University leadership and stakeholders.

Committee Service

- **Chair,** Curriculum and Academic Committee, Business Graduate Programs Unit
- **Chair,** Accreditation Committee, College of Business
- **Chair,** KPI Committee, Business Graduate Programs Unit
- **Member,** College Council, College of Business
- **Member,** Graduate Studies Council
- **Member,** Department Council, Department of Accounting and Finance
- **Member,** Research Committee, College of Business
- **Member,** Quality Assurance Committee, College of Business

PUBLICATIONS

Refereed Journal Articles

1. **Ali, I.** (2025). The impact of ambiguity on the value-relevance of earnings volatility: Evidence from the COVID-19 pandemic. *Investment Management and Financial Innovations, 22*(1), 275.
2. Ahmad, S. R., Al-Matari, E. M., **Ali, I.**, Baig, A., Garg, R., & Khan, I. A. (2022). The effect of accounting fraud on the reliability of the published profit after the completion of correction: The period after the submission of the correction report. *Academic Journal of Interdisciplinary Studies, 11*(3), 266–278.
3. Ahmad, S. R., Sharma, R. B., **Ali, I.**, Baig, A., & Khan, I. A. (2022). Determinants of information users in local public accounting. *Cogent Business & Management, 9*(1), 1–20. https://doi.org/10.1080/23311975.2022.2124599
4. **Ali, I.** (2022). Aggregate earnings–returns relation: Insights from REITs. *Cogent Business & Management, 9*(1), 2122329.
5. **Ali, I.** (2022). COVID-19, firms performance, and the value relevance of earnings. *Economics and Finance Letters, 9*(1), 69–77.

6. **Ali, I.**, Khatoon, A., Imam, A., Baig, A., Olarewaju, O. M., & Khan, I. A. (2022). An analysis of Malaysian SMEs' access to public financial assistance. *Universal Journal of Accounting and Finance, 10*(1), 131–136. https://doi.org/10.13189/ujaf.2022.100114
7. **Ali, I.**, Sami, S., Senan, N. A. M., Baig, A., & Khan, I. A. (2022). A study on corporate sustainability performance evaluation and management: The sustainability balanced scorecard. *Corporate Governance and Organizational Behavior Review, 6*(2), 150–162.
8. **Ali, I.**, Uddin, M., Senan, N. A. M., Sami, S., Baig, A., Garg, R., Khatoon, A., Imam, A., & Khan, I. A. (2022). A study on management discretion of municipal hospital managers and its hindering factors. *International Journal of Innovative Research and Scientific Studies, 5*(2), 67–82.
9. Erfan, N., **Ali, I.**, Khan, S., & Khan, I. A. (2022). Effects of the fair value of biological assets on the cost of debt: An international study. *The Journal of Asian Finance, Economics and Business, 9*(8), 71–80. https://doi.org/10.13106/JAFEB.2022.VOL9.NO8.0071
10. Mishra, N. K., **Ali, I.**, Senan, N. A. M., Uddin, M., Baig, A., Khatoon, A., Imam, A., & Khan, I. A. (2022a). Cost behaviors and cost structure of public hospitals in India: Analysis from the perspective of congestion costs. *The Journal of Asian Finance, Economics and Business, 9*(4), 315–324.
11. Mishra, N. K., **Ali, I.**, Senan, N. A. M., Uddin, M., Baig, A., Khatoon, A., Imam, A., & Khan, I. A. (2022b). The effect of departmental accounting practices on organizational performance: Empirical evidence from the hospital sector in India. *The Journal of Asian Finance, Economics and Business, 9*(4), 273–285.
12. Ahmad, S. R., Olarewaju, O. M., **Ali, I.**, Baig, A., & Khan, I. A. (2021). Impact of accounting fraud on stock price formation before its discovery: The period from the start of fraud to its discovery. *Academy of Entrepreneurship Journal, 27*, 1–18.
13. Ahmad, S. R., Senan, N. A. M., **Ali, I.**, Ali, K., Khan, I. A., & Baig, A. (2021). Investor reaction to the discovery of accounting fraud: The period from the discovery of the fraud to the completion of the correction. *Academic Journal of Interdisciplinary Studies, 10*(6), 171–190.
14. Baig, A., Senan, N. A. M., **Ali, I.**, & Khan, I. A. (2021). The implications of time-driven activity-based costing. *Vidyabharati International Interdisciplinary Research Journal, 4*(Special Issue 4), 4236–4245.
15. Mishra, N. K., **Ali, I.**, Ashraf, I., Khatoon, A., Olarewaju, O. M., Khan, I. A., & Baig, A. (2021). Analytical models on accounting information: A mathematical signals approach. *Journal of Management Information and Decision Sciences, 24*(Special Issue 6), 1–31.
16. **Ali, I.**, Gohar, A., & Meharzi, O. (2017). Why do firms change their dividend policy? *International Journal of Economics and Financial Issues, 7*(3), 411–422.
17. **Ali, I.**, Muhammad, N., & Gohar, A. (2017). Do firms use dividend changes to signal future earnings? An investigation based on market rationality. *International Journal of Economics and Finance, 9*(4), 20–34.
18. Muhammad, N., Day, J., **Ali, I.**, & Sabir, M. (2015). Entrepreneurial orientation in a conflict environment: An analysis of high and low entrepreneurial SMEs. *Journal of Asia Entrepreneurship and Sustainability, 11*(3), 54–96.
19. Aslam, F., **Ali, I.**, Amjad, F., Ali, H., & Irfan, I. (forthcoming). On the inner dynamics between fossil fuels and carbon market: A combination of seasonal-trend decomposition and multifractal cross-correlation analysis. *Environmental Science and Pollution Research*.

Working Papers

1. **Ali, I.**, & Ahmad, S. (2026). Diagnosing index-level ESG performance tests: Measurement, specification, stability, and statistical power. *Working paper*.
2. **Ali, I.** (2026). AI electricity demand and uranium-market expectations: Evidence from hyperscaler nuclear procurement. *Working paper*.

Book Chapters

1. Sharma, R. B., **Ali, I.**, & Khan, I. A. (2023). Fintech and the changing competitive environment of retail finance: A study on the development of a cross-functional and cross-sectoral financial regulatory system. In *Technological Sustainability and Business Competitive Advantage* (pp. 49–63). Springer International Publishing.

2. **Ali, I.**, Sharma, R. B., Baig, A., & Khan, I. A. (2022). Design principles of profitability accounting and accounting for consistent financial management. In *Perspectives of Management Accounting for Sustainable Business Practices* (pp. 1–20). IGI Global.

Conference Papers and Presentations

1. Meharzi, O., & **Ali, I.** (2017, June). Information asymmetry and herding: Insights from the US and Chinese stock markets. *34th International Conference of the French Finance Association*.
2. **Ali, I.** (2013, July). Appearance and disappearance of dividends: Evidence from Europe. *Proceedings of the 11th Annual International Conference on Business: Accounting and Finance*, Athens, Greece.
3. **Ali, I.** (2013, May). Why do firms change their long-term dividend payment policies? *14th Annual Doctoral Conference on Accounting and Finance*, Prague, Czech Republic. (Best Research Paper Award)

TEACHING EXPERIENCE

Executive MBA	Financial Accounting Decisions; Managerial Economic Decisions; Management Consulting
Accounting	Financial Accounting; Advanced Financial Accounting; Managerial Accounting; Cost Accounting; International Accounting; Zakat and Tax Accounting; Accounting in Islamic Banks; Computerized Accounting (QuickBooks)
Finance	Principles of Finance; Corporate Finance
Research	Research Methods in Business

HONORS AND AWARDS

Best Research Paper Award, 14th Annual Doctoral Conference on Accounting and Finance, Prague *May 2013*

First Place, Final Project, Master 2 program, University of Grenoble *June 2008*

MS/Ph.D. Merit Scholarship (four years), Higher Education Commission of Pakistan *June 2007*
Awarded on merit under the agreement between the Higher Education Commission of Pakistan and the Embassy of France in Pakistan.

WORKSHOPS AND PROFESSIONAL DEVELOPMENT

Conducted

Measurement of CLOs and Their Mapping to the PLOs, Fahad Bin Sultan University *Aug 2024*

Attended

Assessment of Learning Outcomes, Fahad Bin Sultan University *Oct 2015*

Flipping Your Classroom, Fahad Bin Sultan University *Apr 2015*

Research Patenting, Directorate of Science and Technology, Khyber Pakhtunkhwa, Pakistan *May 2014*

PROFESSIONAL EXPERIENCE

Auditor Intern, Aamer Amin & Co. (Chartered Accountants), Peshawar, Pakistan *Sept 2003 – Aug 2004*

- Applied the firm's audit methodology, approach, and tools under the supervision of licensed auditors.
- Prepared, analyzed, and verified annual reports and financial statements to assess financial condition and support financial planning.

RESEARCH TOOLS AND DATABASES

Statistical software: Stata **Databases:** Bloomberg, Datastream, LSEG **Accounting software:** QuickBooks

PROFESSIONAL AFFILIATIONS

Centre d'Études et de Recherches Appliquées à la Gestion (CERAG) | Centre National de la Recherche Scientifique (CNRS) | Association des Diplômés de l'IAE de Grenoble (ADIAE)

LANGUAGES

English (full professional); **Urdu** (full professional); **Pashto** (full working); **French** (limited working); **Arabic** (elementary)