

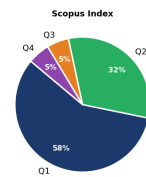
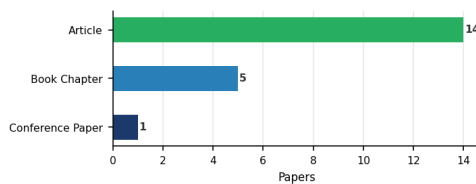
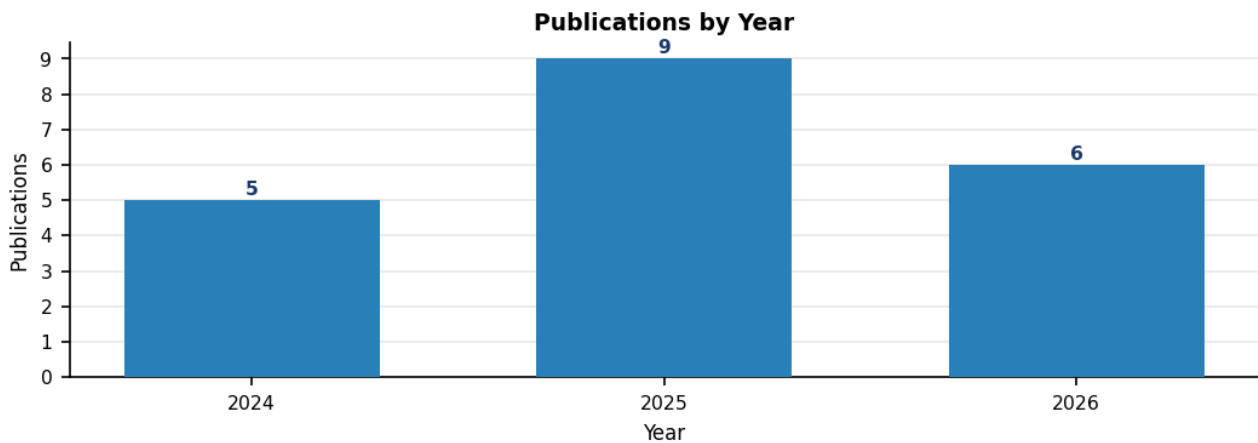
Ayman Abdullah Mohammed Abubakr

Assistant Professor

■ Scopus ID: 59364534500

20 Total Publications	19 Scopus Ranked	68 Total Citations	14 Article	1 Conference Paper	5 Book Chapter
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Research Summary



Year	Article	Conference Paper	Book Chapter	Total
2026	4	-	2	6
2025	7	1	1	9
2024	3	-	2	5
Total	14	1	5	20

Article (14)

2. Abdalla, Y. A., Jafeel, A. Y., Abubakr, A. A. M., Alboushra, M. A., & Warsame, M. H. (2026). **CSR governance and costs of capital: evidence from strategy scores and board-level oversight.** *Cogent Business and Management*, 13(1). <https://doi.org/10.1080/23311975.2026.2647465>

Q1 **Open Access**

4. Abubakr, A. A. M., Khan, F., Khan, A., Abdalla, Y. A., & Alkhalaileh, A. H. R. (2026). **From uncertainty to prudence: does the cost of capital matter in the GCC region?.** *Cogent Business and Management*, 13(1). <https://doi.org/10.1080/23311975.2026.2627022>

Q1 **Open Access**

5. Abubakr, A. A. M., Mahade, A., Musa, A. M. H., Hussin, Z. A. M., Ahmad, Z., & Abdalla, A. A. A. **(2026). Impact of ESG Performance on Profitability and Firm Value: Experience of Companies Listed on the Stock Exchange of Thailand.** *SAGE Open*, 16(1). <https://doi.org/10.1177/21582440261416260>
Q1 **Open Access**

6. Alomari, K. M., Maghaydah, S., Salloum, S. A., Mahade, A., Abubakr, A. A. M., & Abubakr, A. A. M. **(2026). Understanding metaverse adoption and sustainability across students and educators: Evidence from the diffusion of innovation model.** *Telematics and Informatics Reports*, 21. <https://doi.org/10.1016/j.teler.2026.100307>
Q1 **Open Access**

7. Alomari, K. M., Abubakr, A. A. M., Maghaydah, S., & Ali, M. A. **(2025). Building a composite early warning index for financial market crises using machine learning and macroeconomic-political uncertainty indicators.** *Asian Economic and Financial Review*, 15(10), 1520–1537. <https://doi.org/10.55493/5002.v15i10.5594>
Q2 **Open Access**

8. Abubakr, A. A. M., Mohammed, A. A. A., Sahal, M. S. G., Ali, M. A., & Hussin, H. A. A. A. **(2025). Do ESG disclosure scores drive financial success? A dynamic panel analysis of Thai firms.** *Asian Economic and Financial Review*, 15(3), 367–382. <https://doi.org/10.55493/5002.v15i3.5344>
Q2 **Open Access** **Cited by 2**

10. Hikal, H. M. M., Abubakr, A. A. M., Abdelraheem, A., & Mohamed, S. M. A. **(2025). Financial structures and their impact on project financial performance: Funding sources, and sustainability, empirical study.** *Journal of Project Management (Canada)*, 10(4), 853–866. <https://doi.org/10.5267/j.jp.m.2025.6.003>
Q1 **Open Access** **Cited by 2**

12. Roustom, Z. M., Hamwi, K., Armoush, A., & Abubakr, A. A. M. **(2025). IT Governance Frameworks and their Impact on the Efficiency of External Audits: Evidence from Companies When Audit Client Adoption.** *Qubahan Academic Journal*, 5(1), 640–661. <https://doi.org/10.48161/qaj.v5n1a1517>
Q1 **Open Access** **Cited by 2**

13. Babiker, I., Bakhit, M., Bilal, A. O. A., Abubakr, A. A. M., & Abdelraheem, A. A. E. **(2025). The Effect of Female Representation on Boards on Environmental, Social, and Governance Disclosure: Empirical Evidence from Saudi Highly Polluting Industries.** *Sustainability (Switzerland)*, 17(6). <https://doi.org/10.3390/su17062751>
Q1 **Open Access** **Cited by 17**

14. Shirui, Z., Mansur, M., Hidthiir, M. H. B., Ahmad, Z., & Abubakr, A. A. M. **(2025). The impact of digital financial inclusion on household financial vulnerability in China: An empirical study based on CFPS.** *Asian Economic and Financial Review*, 15(12), 1834–1853. <https://doi.org/10.55493/5002.v15i12.5681>
Q2 **Open Access** **Cited by 4**

15. Abubakr, A. A. M., Khan, F., Alomari, K. M., Sahal, M. S. G., Yousif, N. A. I., & Yousif, H. K. **(2025). The role of the internal auditor, stakeholders, and external auditor in discovering and reducing creative accounting practices in UAE companies.** *Security Journal*, 38(1). <https://doi.org/10.1057/s41284-025-00478-0>
Q1 **Cited by 6**

16. Abubakr, A. A. M., Sahal, M. S. G., Mohammed, A. A. A., Yousif, N. A. I., Mohammed, F. M. A., & Roustom, Z. M. (2024). **Challenges of Disclosing Environmental Accounting Performance and Its Impact on Quality Supply Chains to Promote Sustainable Development in Companies—Experiences of Some Companies in the GCC—2024.** *Sustainability (Switzerland)*, 16(24). <https://doi.org/10.3390/su162411243>

Q1 Open Access Cited by 1

17. Hidthiir, M. H. B., Ahmad, Z., Lun, L. K., Mansur, M., Abubakr, A. A. M., & Sahal, M. S. G. (2024). **Determinants of Government Debt in ASEAN-5 Nations: An ARDL Analysis of Economic Factors.** *Qubahan Academic Journal*, 4(4), 250–267. <https://doi.org/10.48161/qaj.v4n4a1119>

Q1 Open Access Cited by 12

18. Mohammed, A. A., Khan, F., Mohammed, A. A., Abdalla, Y. A., Mohammed, A. A. A., & Ahmad, Z. (2024). **Impact of AI Applications on Corporate Financial Reporting Quality: Evidence from UAE Corporations.** *Qubahan Academic Journal*, 4(3), 785–795. <https://doi.org/10.48161/qaj.v4n3a860>

Q1 Open Access Cited by 20

Conference Paper (1)

9. Alomari, K. M., Maghaydah, S., Mahde, A., Mohammed, A. A., Korany, H., & Abunawas, M. K. (2025). **Examining Metaverse Adoption Impacts Higher Education Students Through the Diffusion of Innovation Framework.** *Proceedings - International Conference on Advanced Systems and Emergent Technologies, IC_ASET 2025*. https://doi.org/10.1109/IC_ASET65966.2025.11232258

Book Chapter (5)

1. Abubakr, A. A. M., Musa, A. M. H., Hussin, Z. A. M., & Abdalla, A. A. A. (2026). **Accounting Measurement and Its Impact on the Quality of Administrative Disclosure Through the Board of Directors Report: Evidence from Companies Listed on the Abu Dhabi and Dubai Financial Markets—2025.** *Studies in Systems, Decision and Control*, 612, 393–408. https://doi.org/10.1007/978-3-031-99466-1_37

Q2

3. Baker, A. A. M. A. (2026). **Does Financial Leasing Practices Affect the Credit Portfolio Performance of Islamic Banks in the GCC?-UAE Experience 2024.** *Studies in Systems, Decision and Control*, 238, 277–287. https://doi.org/10.1007/978-3-031-85398-2_25

Q2 Cited by 1

11. Mohammed, A. A., Alomari, K. M., & Yousif, H. K. (2025). **How does the External Auditor's Commitment to Professional Ethics Affects the Reduction of Creative Accounting Practices in Companies? Evidence from External Audit Offices in the UAE-2024..** *Studies in Systems, Decision and Control*, 546, 575–584. https://doi.org/10.1007/978-3-031-65207-3_49

Q2

19. Abubakr, A. A. M. (2024). **The Impact of Internal Auditors' Application for (IT) Requirements on the Audit of Internal Control Systems of Banks (An Applied Study on a Sample of the Banking Sector in UAE—2024)**. *Contributions to Finance and Accounting*, Part F3769, 143-155. https://doi.org/10.1007/978-3-031-67547-8_13

Q4

20. Abubakr, A. A. M., Roustom, Z. M., & Abubakr, A. A. A. M. (2024). **The Impact of the Use of Artificial Intelligence Applications on the Preparation of Scientific Research in the Field of Accounting at Universities**. *Studies in Big Data*, 159, 3-15. https://doi.org/10.1007/978-3-031-71213-5_1

Q3

Cited by 1