

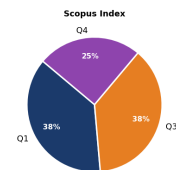
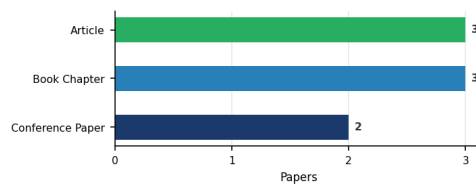
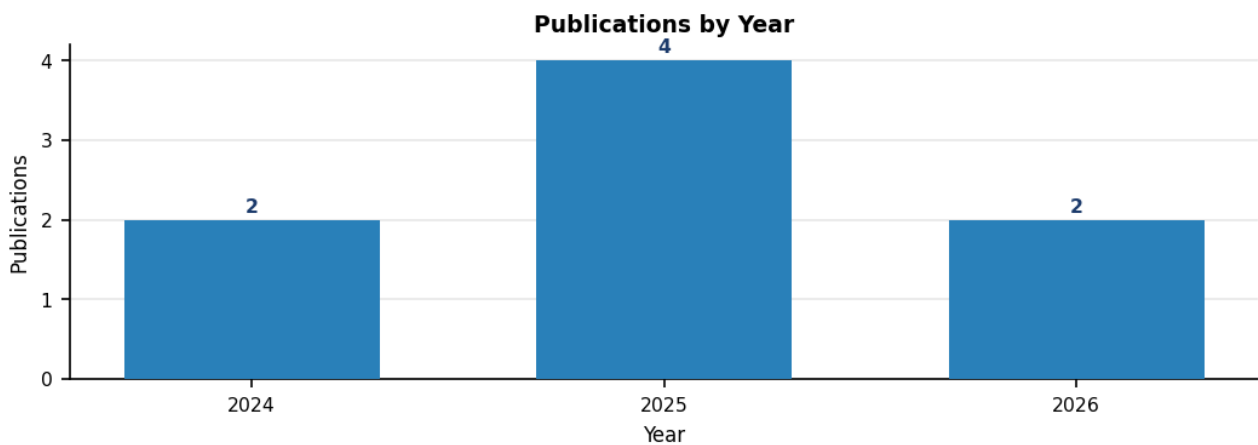
Ziad Mohammed Rustam

Assistant Professor

■ Scopus ID: 59425967200

8 Total Publications	8 Scopus Ranked	4 Total Citations	3 Article	2 Conference Paper	3 Book Chapter
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Research Summary



Year	Article	Conference Paper	Book Chapter	Total
2026	-	1	1	2
2025	2	1	1	4
2024	1	-	1	2
Total	3	2	3	8

Article (3)

4. 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**

5. Roustom, Z. M., Hamwi, K. I., Armoush, A. M. S., & Shawqal, S. M. (2025). **The Impact of Adopting the Sustainability Balanced Scorecard (SBSC) by Audit Clients on the External Auditor's Assessment of Internal Control Risk: An Empirical Study.** *Qubahan Academic Journal*, 5(3), 59-77. <https://doi.org/10.48161/qaj.v5n3a1788>

Q1 **Open Access**

7. 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

Conference Paper (2)

1. Roustom, Z. M., Hamwi, K., Armoush, A., Nano, N., & Shawqal, S. M. (2026). **The Impact of Using Business Network Techniques on Improving External Audit Efficiency: An Applied Study in Syria and the United Arab Emirates.** *Lecture Notes in Networks and Systems*, 1576 LNNS, 385–396. https://doi.org/10.1007/978-3-032-00549-6_35

Q4

6. Roustom, Z. M., Hamwi, K., Armoush, A., & Shawqal, S. (2025). **The Role of the Audit Client's Use of Blockchain Technology in Increasing the External Auditors Assessment of the Risk of Material Misstatements: A Field Study.** *Lecture Notes in Networks and Systems*, 1575 LNNS, 217–231. https://doi.org/10.1007/978-3-032-00450-5_23

Q4

Book Chapter (3)

2. Roustom, Z. M., Alhakeem, S., & Shawqal, S. M. (2026). **The Suitability of Accounting for Cryptocurrencies Under International Financial Reporting Standards and Its Impact on the Quality of Accounting Information Within Digital Businesses Models: A Field Study of Academic and Professionals in the Middle East.** *Studies in Systems, Decision and Control*, 649, 625–639. https://doi.org/10.1007/978-3-032-13119-5_52

Q3

3. Roustom, Z. M., & Shawqal, S. M. (2025). **Data Mining Approach for External Auditors in Assessing Companies Going Concern.** *Studies in Big Data*, 169, 45–56. https://doi.org/10.1007/978-3-031-80656-8_5

Q3

8. 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