



## Hamood Mohammed Al-Hattami

Ph.D, Accounting

### Current Position

- Assistant professor in accounting and finance at College of Business Administration (COBA), A'sharqiyah University, Ibra, Oman.

### Keywords

- Accounting
- Accounting Education
- Financial Accounting
- Accounting Information Systems
- SMEs
- Development Studies

### Contact Information



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<https://www.researchgate.net/profile/Hamood-Al-Hattami>

### Qualifications

#### Ph.D., Accounting

Dr. BAM University - India | 2023

Research Topic: Accounting information system and its impact on the effectiveness of planning, control and decision making processes in SMEs of Yemen

#### Master of Commerce (Accounting)

Dr. BAM University - India | 2017

Master degree, A+ (V. Good). Accumulative Grade **79.99%**

Project Topic: Reducing costs in manufacturing firms by using target costing technique

#### B.com (Accounting)

Hodeidah University - Yemen | 2010

Bachelor degree, 1st Rank with distinction (Excellent with honor). Accumulative Grade **91.73%**

#### English (Diploma)

Newtech Institute. Hodeidah. Yemen

#### Computer Diploma (ICDL)

Center of Information Systems and Technology – Hodeidah University

## Academic Experience

2023- Present

### Assistant Professor

- Assistant professor in accounting and finance at College of Business Administration (COBA), A'sharqiyah University, Ibra, Oman.

Jan 2018- 2022

### Research Scholar

Department of Commerce, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad, India.

- Working in Accounting Information Systems and other accounting areas.
- Attending different international and national conferences and workshops.
- Publishing several research papers indexed in Scopus, ISI, ABDC, ABS, UGC Care journals in different countries. My H-Index until 26/06/2024 is **15 in Scopus, 12 in WOS, 22 in Google Scholar, and 16 in ResearchGate.**
- Reviewing more than **125 research papers** in different high-indexed international journals such as Cogent Business & Management, Journal of Accounting and Organizational Change, Vine Journal of Information and Knowledge Management Systems, Journal of Financial Reporting and Accounting, Heliyon, Information Technology & People, Bottom Line, Business Strategy and The Environment, IEEE Access, etc.

2011-2015

### Assistant Lecturer

Department of Accounting, Hodeidah University, Yemen

- Teaching a lot of accounting subjects such as Principles of Accounting (a, b), Accounting for Partnerships, Managerial Accounting, and Tax Accounting.
- Working in the exam control unit.

## Other Experience

2011-2013

### Senior Accountant

- Working as a Senior Accountant at Al-Wasabi Trading Company, Hodeidah, Yemen.

2020- Current

Peer Review Records: <https://www.webofscience.com/wos/author/record/2081552>

| Journal  | Journal  | Journal  |
|--|--|--|
| - Cogent Business & Management<br>- Journal of Accounting and Organizational Change<br>- Bottom Line<br>- Journal of Retailing And Consumer Services | - Business Strategy and the Environment<br>- Electronic Commerce Research<br>- Corporate Governance-The International Journal of Business in Society | - Journal of Financial Reporting and Accounting<br>- Asia-Pacific Journal of Business Administration<br>- Asian Academy of Management Journal<br>- Social Behavior and Personality |

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| <ul style="list-style-type: none"> <li>- Vine Journal of Information and Knowledge Management Systems</li> <li>- Cogent Social Sciences</li> <li>- Cogent Education</li> <li>- Education and Information Technologies</li> </ul> | <ul style="list-style-type: none"> <li>- Information Technology &amp; People</li> <li>- Journal of Financial Services Marketing</li> <li>- Psychology Research and Behavior Management</li> <li>- Frontiers in Public Health</li> </ul> | <ul style="list-style-type: none"> <li>-Humanities &amp; Social Sciences Communications</li> <li>-IEEE Access</li> <li>-Plos One</li> <li>- Heliyon</li> <li>- Sage Open</li> </ul> |
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- **Digital Visibility Committee - Academic Year 2023/24.**
- **Operational Planning Committee - Academic Year 2023/24.**
- **Member of the Internal Research Grant Evaluation Committee (IRGEC) for Call 2024**
- **The program committee of ICES 2024 (International Conference on Energy and Sustainability).**
- **A committee to prepare a guide for master's theses**
- **Master's in accounting course Description Committee**

## Other Certificates and Award

- Certificate of Completed Pre-Ph.D Course Work in academic year-2018 with A+ Grade, Organized by Department of Commerce, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad (MS) – 431004 (India).
- Academic Excellence Certificate from the Ministry of Higher Education and Scientific Research - Hodeidah University, Yemen - 2009-2010.
- Certificate of Appreciation from the Yemen First Organization on the occasion of graduation for the year 2009-2010.
- Certificate in the Integrated Accounting System - Center for Community Development and Continuing Education - Hodeidah University - from 03/21/2010 to 07/04/2010.
- Certificate in educational qualification - Department of Relations and Performance Evaluation- University of Hodeidah.
- Certificate in Accounting System Onyx Pro - Yemen Soft Company - Hodeidah City – from 01/12/2012 to 30/12/2012.
- University President Award and Shield for Scientific Publication, September 2022.
- Four recommendation letters 2 from Hodeidah University and 2 from Dr. B. A. M. University.

## Conferences/Workshops Participation

- Participated and Presented Research paper on “**Designing an Information System for Human Resource Accounting in Economic Units**” in International Conference on “Inclusive Growth and Sustainable Development – Emerging Trends and Challenges” organized by Dept. of Commerce, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad on 9-10th March, 2018.

- Participated in 2nd Annual International Conference on **“Inclusive Growth and Sustainable Development – Emerging Trends and Challenges”** organized by Dept. of Commerce, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad on 15-16th March, 2019.
- Participated in 6nd International Conference on **“Globalization: Implications for 21st Century (ICCI’19)”** organized by Dept. of Management Science, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad on 20-21st February, 2019.
- Participated in International Conference “INCUBATION-IV” on **“Business Management with New Ideas and Technologies in Global Context”** organized by Dr D Y Patil School of Management, Pune-412105 on 27th & 28th February, 2019.
- Participated in A Two International Interdisciplinary Conference on **“Prioritizing Marginality: Socio-Political and Historico-Cultural Versions of Literature and Journalism”** organized by Maulana Abul Kalam Azad Chair (UGC), Dept. of English, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad on 22-23 February, 2019.
- Participated in One Day National Workshop on **“Experimental Research and Meta-Analysis”** organized by Dept. of Education, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad on 09th March, 2018.
- Participated in One Day National Seminar on **“Demonetization and GST Quagmire”** organized by Dept. of Commerce, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad on 30th March, 2017.
- Participated in **“International Students Meets-2019”** organized by The MGM University, Aurangabad on 19th October, 2019.
- Participated in One Day Workshop on **“Use of SPSS in Social Sciences Research”** organized by Dept. of Economics, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad on 05th – 10th March 2018.
- Participated in the Three Days’ Workshop on **“Writing Scientific Paper and Data Analysis Using SPSS”** organized by The Yemeni students’ union- Aurangabad on 05th – 07th December, 2019.
- Participated in National Workshop on **“Qualitative Research & Analysis of Qualitative Data”** organized by Dept. of Education, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad on 14th & 15th March, 2020.
- Participated in International E- Conference on **“COVID-19 Pandemic: Issues, Challenges and Opportunities for International Trade, E- Commerce and Employment”** organized by Shri Asramji Bhandwadar Arts, Commerce, and Science College, Aurangabad on 29th May 2020.
- Participated in **“Online Scientific Writing Program on the Topics Structuring Your Manuscript to Impress Journal Editors and Selecting a Journal and Preparing A Great Submission Package”** organized by Editage on the 14th of May, 2020.
- Participated in One day International Webinar on **“Reimagining Work, Jobs and Careers in the time of COVID 19”** on 24th August, 2020, organized by Department of Management and Commerce, School of Commerce and Business Management, Maulana Azad National Urdu University, Hyderabad.
- Participated in the International Webinar on **“ Behavioural Finance: Reflections on Irrational Minds and Markets”** organized by Department of Management, NEHU, Tura Campus, Meghalaya, India on 22nd August, 2020.
- Participated in One Day National Webinar on **“Intellectual Property Rights and the Role of Academia”** organized by Sarvajanic Arts and Commerce College, Visarwadi Tal. Navapur Dist. Nandurbar (MS) on 27th August, 2020.

- Participated in e-Workshop on “**Structural equation modeling using SmartPLS**” organized by ResearchSmiths on 24th – 27th September, 2020.
- Participated in e-Workshop on “**Technology in Teaching**” organized by ITAR Group on 10th September, 2020.
- Participated in Academic International Conference on “**Contemporary issues in accounting CIA- 2020**” organized by Kuwaiti Association of Accountants and Auditors on 26th September, 2020.

## Some of my Publications in Scopus and WOS Indexed

- **Al-Hattami, H. M.** (2022). Impact of AIS success on decision-making effectiveness among SMEs in less developed countries. *Information Technology for Development*, 1-21. <https://doi.org/10.1080/02681102.2022.2073325>
- **Al-Hattami, H. M.**, Abdullah, A. A. A. H., Kabra, J. D., Alsoufi, M. A., Gaber, M. M., & Shuraim, A. M. (2022). Effect of AIS on planning process effectiveness: a case of SMEs in a less developed nation. *The Bottom Line*, 35(2/3), 33-52. <https://doi.org/10.1108/BL-01-2022-0001>
- **Al-Hattami, H.M.** (2021). Validation of the D&M IS success model in the context of accounting information system of the banking sector in the least developed countries. *Journal of Management Control*, 32(1), 127-153. <https://doi.org/10.1007/s00187-020-00310-3>
- **Al-Hattami HM**, Hashed AA, and Kabra JD (2021). Effect of AIS success on performance measures of SMEs: Evidence from Yemen. *International Journal of Business Information Systems*, 36(1), 144-164. <https://doi.org/10.1504/IJBIS.2020.10025605>
- **Al-Hattami, H. M.**, Hashed, A. A., Alnuzaili, K. M., Alsoufi, M. A., Alnakeeb, A. A., & Rageh, H. (2021). Effect of risk of using computerized AIS on external auditor's work quality in Yemen. *International Journal of Advanced and Applied Sciences*, 8(1), 75-81. <https://doi.org/10.21833/ijaas.2021.01.010>
- **Al-Hattami, H. M.** (2021). University Accounting Curriculum, IT, and Job Market Demands: Evidence from Yemen. *SAGE Open*, 11(2), 21582440211007111. <https://doi.org/10.1177/21582440211007111>
- **Al-Hattami, H. M.** (2023). Understanding perceptions of academics toward technology acceptance in accounting education. *Heliyon*, 9(1), e13141. <https://doi.org/10.1016/j.heliyon.2023.e13141>
- **Al-Hattami, H. M.**, Kabra, J. D., & Lokhande, M. A. (2020). Reducing costs in manufacturing firms by using target costing technique. *International Journal of Business Excellence*, 22(1), 69-82. <https://doi.org/10.1504/IJBEX.2020.109216>
- **Al-Hattami, H. M.**, Abdullah, A. A. H., & Khamis, A. A. A. (2021). Determinants of intention to continue using internet banking: Indian context. *Innovative Marketing*, 17(1), 40-52.
- Al-Hakimi, M. A., Goail, M. M., **Al-Hattami, H. M.**, Murshid, M. A., Saleh, M. H., & Moghalles, S. A. M. (2023). Improving operational performance of manufacturing SMEs: the interactive effect of technical and human lean practices. *International Journal of Quality & Reliability Management*, 40(4), 1092-1110.
- Trawnih, A. A., Al-Adwan, A. S., Amayreh, A., & **Al-Hattami, H. M.** (2023). Investigating the adoption of social commerce: A case study of SMEs in Jordan. *Interdisciplinary Journal of Information, Knowledge, and Management*, 18, 031-058.

- Alkhwaldi, A. F., Al-Qudah, A. A., **Al-Hattami, H. M.**, Al-Okaily, M., Al-Adwan, A. S., & Abu-Salih, B. (2023). Uncertainty avoidance and acceptance of the digital payment systems: a partial least squares-structural equation modeling (PLS-SEM) approach. *Global Knowledge, Memory and Communication*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/GKMC-07-2022-0161>
- Almaqtari, F. A., Farhan, N. H., **Al-Hattami, H. M.**, & Elsheikh, T. (2023). The moderating role of information technology governance in the relationship between board characteristics and continuity management during the Covid-19 pandemic in an emerging economy. *Humanities and Social Sciences Communications*, 10(96):1-16. <https://doi.org/10.1057/s41599-023-01552-x>
- **Al-Hattami, H. M.**, Almaqtari, F. A. (2023). What determines digital accounting systems' continuance intention? An empirical investigation in SMEs. *Humanities and Social Sciences Communications*. <https://doi.org/10.1057/s41599-023-02332-3>
- **Al-Hattami, H. M.**, & Kabra, J. D. (2024). The influence of accounting information system on management control effectiveness: The perspective of SMEs in Yemen. *Information Development*, 40(1), 75-93. <https://doi.org/10.1177/02666669221087184>
- **Al-Hattami, H. M.**, Senan, N. A. M., Al-Hakimi, M. A., & Azharuddin, S. (2024). An empirical examination of AIS success at the organizational level in the era of COVID-19 pandemic. *Global Knowledge, Memory and Communication*, 73(3), 312-330. <https://doi.org/10.1108/GKMC-04-2022-0094>
- Allami, K. K. J., Almaqtari, F. A., **Al-Hattami, H. M.**, & Sapra, R. (2024). Factors associated with the intention to use information technology in audit in Iraq. *Information Discovery and Delivery*, 52(2), 197-212. <https://doi.org/10.1108/IDD-12-2022-0128>
- **Al-Hattami, H. M.**, Almaqtari, F. A., Abdullah, A. A. H., & Al-Adwan, A. S. (2024). Digital accounting system and its effect on corporate governance: An empirical investigation. *Strategic Change*, 33(3), 151-167. <https://doi.org/10.1002/jsc.2571>
- Almaqtari, F. A., Farhan, N. H., **Al-Hattami, H. M.**, Elsheikh, T., & Al-dalaien, B. O. A. (2024). The impact of artificial intelligence on information audit usage: Evidence from developing countries. *Journal of Open Innovation: Technology, Market, and Complexity*, 10(2), 100298.
- Elsheikh, T., Almaqtari, F. A., **Al-Hattami, H. M.**, Al-Bukhrani, M. A., & Ettish, A. A. (2024). The Influence of Women in Boardrooms on the Relationship Between Control of Corruption and Sustainability in an International Study. Under Review.
- Al-Swidi, A. K., Al-Hakimi, M. A., & Al-Hattami, H. M. (2024). Sustain or perish: how lean manufacturing practices predict the sustainable performance of manufacturing SMEs? A moderated mediation analysis. *International Journal of Lean Six Sigma*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/IJLSS-02-2023-0026>
- Al-Swidi, A. K., Al-Hakimi, M. A., Al Halbusi, H., Al Harbi, J. A., & **Al-Hattami, H. M.** (2024). Does blockchain technology matter for supply chain resilience in dynamic environments? The role of supply chain integration. *Plos one*, 19(1), e0295452. <https://doi.org/10.1371/journal.pone.0295452>
- **Al-Hattami, H. M.** (2024). What factors influence the intention to adopt blockchain technology in accounting education?. *Humanities and Social Sciences Communications*, 11(1), 1-11. <https://doi.org/10.1057/s41599-024-03315-8>

## Publications in Other Journals

- Al-Hattami, H.M. and Kabra, J.D. (2019). The role of accounting information system (AIS) in rationalizing human resource related decisions: a case study of selected commercial banks in Yemen. *International Journal of Management Studies* 6(2), 84–91. <http://dx.doi.org/10.18843/ijms/v6si2/12>
- Al-Hattami, H. M. A., & Kabra, J. D. (2018). DESIGNING AN INFORMATION SYSTEM FOR HUMAN RESOURCE ACCOUNTING IN ECONOMIC UNITS. *Commonwealth Journal of Commerce & Management Research*, 5(3), 65-76.

## Projects

- Accounting education, Blockchain, and sustainability in Saudi Arabia Universities
- Integrating AI into Educational Curricula for the Future: A Governance Framework for Enhancing Management, Teaching, and Learning in Oman's Journey Towards Vision 2040
- Developing an integrated governance mechanism and financial reporting framework to mitigate the influence of greenhouse gases on climate change in Omani companies