

**Prof. Dr. Nabil Abd El-Raouf Ebrahim**



**Prof. Dr. of Accounting & Tax**

**Chartered Accountant: 28387  
Corporate Companies**

**Tax Consulting**

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**Brief**

**Nabil** Abd El-Raouf is a Professor at the Department of Accounting at The Sherouk Academy for under graduate & Ain Shams University for post graduate. So, Instructor for many companies at training centers in Egypt and Arab countries for Accountancy and Tax.

I have got the **Ph. D** and **MSc** from Ain Shams university.

**Nabil** is a Certified Public Accountant (**CPA**) from the Egyptian Society for Accountants and Auditors (ESAA), and is certified by the Egyptian Accounting Syndicate. He is also a member in many Accounting and taxation Association inside and outside Egypt

**Nabil** is currently Public Accountant and Tax Consulting and Advisor for many Corporate Company domestic and foreign company

**Nabil** has several papers that are published in academic accounting journals, and are presented in academic and practitioners conferences. He has published in the Journal of Accounting, Auditing and Performance Evaluation, Managerial Auditing Journal, Advances in Accounting.

**Nabil** has Tax policy-makers in Africa Organization African Tax Administration Form (**ATAF**) in South Africa, Kenya. So (**GIZ**)

**Education**

**Doctorate of Philosophy in Accounting (PhD)**

University: Ain Shams

Cairo --- Egypt

2001-2006

**Date of Degree: 2006** ----The Subject:

**"Accounting Development on Corporate Profit Tax of Group Companies"**

**Master of Accounting (Msc)**

University: Ain Shams

Cairo ----- Egypt

1997-2001

**Date of Degree: 2001** ---- The Subject:

**" The Impact Behavioral Factors on Taxable Income "**

**Bachelor of Commerce / Accounting**

University: Ain Shams

Cairo ----- Egypt

**1980-1983**

**Higher Studies Diploma in: Auditing & Taxation**

**Secondary School, Science Major**

High School: Naser secondary school

Cairo ----- Egypt

**1976-1979**

**Experience**

**More than 26 years in income tax** for corporate tax office & investment Tax office, : last position at **Egyptian Tax Authority (Ministry of Finance)**

- **G.Manger** of inspection in Investement Tax Office
- **Head of Internal Committee** in Corporate Tax Office.

1- Participation of supreme Egyptian Tax Authority (**ETA**) in the project of

**Post Tax:**

- nomination the best offers from foreign companies for the automation of business **BULL Company**.
- 2- Share of Information & Computer Sector of (ETA) to prepare tax package to provide software application and information systems of taxation in five applications to prepare one of them:
    - **Calculate tax salary** and prepare of Tax Return quarterly and annual adjustment are (presented at Marriott hotel in April 2010)
  - 3- Share of Tax Regional Sector, Committee inspection and **e-iras** Company in the processing and preparing of inspection manual procedures and automated for inspection quality.
  - 4- To participate in the drafting and modify agreements to prevent Anti-Tax evasion, so Double Tax Agreement.
  - 5- Share of Training Tax Centers (Income Tax & VAT ) in all centers inside and outside Egypt for tax officer and non-working in ETA: for all programs of income tax (All Tax Low - Inspecting and Auditing Tax Return – International & Egyptian Accounting Standards - financial analysis- transfer prices – Double taxation)
  - 6- Share and Post a lot **Tax System** in **Arab Countries** such as :
    - **Sudan**: preparing guide for the self-assessment income tax, so training for high position on rules tax assessment.
    - **Yemen**: issuance of the Rules of Tax Accounting activities for contracting, real estate and long-term contracts.
    - **Kuwait**: issuance of the Rules of Tax Accounting oil companies, and training for How to estimate the tax revenue in the budget according to modern scientific methods.
    - **Saudi** Arabia: issuance of the Rules of Tax Accounting activities for banks, insurance companies and trading of securities.
    - **Iraq**: preparing inspection tax program and e-filing.
    - **Libya**: Participate in the development of Tax Returns for Small and Medium Enterprise (SME).
    - **Oman**: Participate with inspection Committee for writing the guide of Tax Form & guide for tax payer and how to Inspect SME Tax Return.

**Tax Advisor for Tax Return & Smart Package** ..... at  
**Ministry of Finance (Egyptian Tax Authority)**

**Training : more than 20 years**

*Professional Career Experience*

**Head of Accounting Department at Sherouk Academy**

**Professor. Dr. of Accounting & Tax**

- **Ain Shams University – Faculty of Commerce** (Post Graduate)
- **Sherouk Academy Sept. 2006-2007, (Part-Time)** The High Institute of Computer Science and Information Technology
- From **18/2/2008.....** to ... Present,( Full-Time) **Sherouk Academy** The High Institute of Computer Science and Information Technology
- **Instructor Accounting in AIM-Westbrok** (The American Institute of Management)

*Associate member*

- **Heliopolis University for Sustainable Development, FACULTY OF BUSINESS AND ECONOMICS: 2016/2017**

*Research*

**In National Authority for Quality Assurance and Accreditation of Education**

## Curriculum Vitae

### Reviewer

- Business Process Management Journal
- Inter Science Publishers. Linking academy business and industry through research.



### Interests

- Journal of Emerging Technologies in Accounting
  - Harmonization of Accounting Standards.
  - Compliance with International Financial Reporting Standards (IFRS).
  - Accounting in Developing Countries.
  - International Accounting Education.
  - Disclosure and Positive Accounting Theory.
  - Financial Reporting on the Internet.
  - The Use of Analytical procedures in Auditing.
  - Corporate Governance and Financial Reporting.
  - Information Systems in SMEs.
  - Corporate Social Responsibility Disclosures
  - Narrative Reporting
  - Audit Report Lag
  - Disclosure and Cost of Equity Capital in Developing Countries

### Training

#### Consultant

#### Training Consultant: in

- Canadian Academy for Science & Technology
- LMDC (Ministry of Investment)
- Egyptian Tax Authority (Ministry of Finance).
- Ministry of Industry and Foreign Trade.
- Ministry of Media
- Cost Accounting (principles, system),
- Auditing (principles, Advanced),
- Operation Research in Accounting,
- Governmental and National Accounting,
- Tax Accounting (Income Tax + Vat + Real State)
- International Accounting,
- Advanced Accounting.
- Managerial Accounting.
- Financial Accounting (Principles and intermitted accounting)

### Courses Taught:

### PhD. Study

Advanced Economic Analysis (Micro & Macro)
Advanced Quantitative Analysis
Advanced Accounting Information Systems
Advanced Studies in Modern Administration
Advanced Tax Accounting
Financial Accounting in English

### Msc: Study

Semester: 1	Semester: 2
<ul style="list-style-type: none"> <li>• Accounting Information System</li> </ul>	<ul style="list-style-type: none"> <li>• Accounting Studies Research in English</li> </ul>
<ul style="list-style-type: none"> <li>• Advanced Economic Theory (Micro &amp; economic)</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Management</li> </ul>
<ul style="list-style-type: none"> <li>• Applications &amp; Quantitative Analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Egyptian Taxation System &amp; Comparab Taxation System</li> </ul>
<ul style="list-style-type: none"> <li>• Managerial Accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Research Methodology</li> </ul>
<ul style="list-style-type: none"> <li>• Accounting Theory</li> </ul>	<ul style="list-style-type: none"> <li>• Tax Reforms Investigation</li> </ul>
<ul style="list-style-type: none"> <li>• National Accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Problems in Taxation</li> </ul>



## Curriculum Vitae

	<i>International Conference on Emerging Research Paradigms in Business and Sciences</i>			2015
11-Proposed Model for measuring the impact of Tax Planning on the financial performance of companies listed in Egyptian Exchange Stock Market (Study Applied)	Cairo Univ-Faculty of Commerce	Cairo	Egypt	2013
12-The impact of Accounting disclosure statement & the rules of transparency on the efficiency of the Egyptian stock market after the revolution of January 25, 2011	published Under Ain Shame Univ-Faculty of Commerce	Cairo	Egypt	2012
13-Proposed Framework To evaluate the performance of electronic tax services using Balanced Score Card (Case Study)	Ain Shams Univ- Faculty of Commerce	Cairo	Egypt	2011
14- Module to Measurement the affect of Tax and financial for Impairment Assets	Chartered Accountant of Association	Alx	Egypt	2010
15-Indication of the relationship between the quality of accounting information and the factors affecting the accuracy of the measurement of fair value	Egyptian Society for Public Finance & Taxes	Cairo	Egypt	2009
16-Experimental study to measure of Structural methods for the internal control system to plug the gap in the needs of users of Financial Reports Under the Environment Sarbanes – Oxley, Act	Chartered Accountant of Association	Alx	Egypt	2009
17-An analytical study of the relationship between the cost of the reduction of tax rates on income and foreign direct investment flows and the outcome of tax returns for income tax during the years 2004-2007.	Sherouk Journal for Commercial Sciences, Vol. 2-June 2008	Cairo	Egypt	2008
18-Measurement accounting and treatment of taxation for revenues, and the result of trading and assessment of the security.	Ain Shames university. Faculty of Commerce	Cairo	Egypt	2008
19- The accountant's Rules in increasing the effectiveness of the determinants of the	Chartered Accountant of Association	Alx	Egypt	2008

## Curriculum Vitae

competitiveness of small and micro projects.				
20-The impact of Corporate Governance on the independence of the Charter Accountant under the trade services agreement. GATS	Egyptian Society for Public Finance & Taxes	Cairo	Egypt	2007
21-The tax treatment of group companies.	Egyptian Society for Public Finance & Taxes	Cairo	Egypt	2007
22-The urgent need to re-engineering training to meet the challenges of tax returns.inspection.in accordance with the new tax law.	Ain Shames university. Faculty of Commerce	Cairo	Egypt	2007
23-The Relationship between motivation and the satisfaction of the needs of the tax Officer.	Egyptian Tax Authority	Cairo	Egypt	2001
24-The future relationship between taxpayers and tax officer. from perspective. Of behavioral.	Scientific Association for Accounting & Systems and Auditing	Eltoor City South Sinai	Egypt	1998
25-The use of ratios and financial indicators to increase the effectiveness of self-inspection of the Financial Reporting.	Egyptian Tax Authority	Cairo	Egypt	1998
26-The impact of the independence on the performance of duties of the Charter Accountant	Azhar university – Saleh Kamel for Islamic Economy	Cairo	Egypt	1996
27-The duties and responsibilities of the Charter Accountant in the evaluation of internal control systems.	Azhar university – Saleh Kamel for Islamic Economy	Cairo	Egypt	1996

### *Awards*

#### **Lists awarded certificates.**

- Certificate Taxation System in **KORIA** .by: **KOICA**. since 2000
- Certificate Taxation Policies in **Singapore** .by: **IRAS** since 2001
- Certificate Tax Incentives in **Turkish** .by: **OECD**. since 2003

### *Special Skills*

#### **Managerial Skills**

### *and*

- Training course in the Prepare of trainers,
- Training course in the development managerial skills,
- Training course in management skills (leadership, according to the position), from Public Finance,
- Training course in creativity and innovation training center, sales taxes and the Faculty of Commerce - University of the Suez Canal.
- Training course on negotiation skills and overall quality, Ministry of Finance

### *Attended Training Courses*



and the Central Agency for Organization and Management

### Accounting & Taxation Skills

- Training course in the fight against tax evasion, training course in the inspection corporate companies' books and funds from Egyptian Tax Authority.
- Training course in Egyptian Accounting Standards and Financial Reporting  
**KPMG**

### Computer Skills

- Efficiency in using Windows XP, Vista, Windows 7, 8
- Holds a course of the computer languages COBOL, BASIC, and use software of application office, such as: Word, Excel and Advanced Excel, FrontPage, Power Point, and systems Analysis and the packets of specialized programs from the Faculty of Commerce - Ain Shams University
- Efficiency in using application computer: SPSS, Smart Draw, Microsoft Accounting, Infinity.
- Efficiency in using application office in teaching and training.

### Languages

- Native speaker of Arabic: Mother Tongue
- Fluent in English
- Taken at the level of Upper Intermediate of the British council in Cairo, TOEFL: 575 of the Faculty of Alalsun / Ain Shams University. And at the level of TOEFL: 620 from the Faculty of Arts / Ain Shams University.

### Personal Data:

**Date of Birth** November 21<sup>st</sup>, 1961  
**Place of Birth** Cairo, Egypt  
**Nationality** Egyptian

### Member in:

- International Facilities Association (**IFA**) 15787-320-942: 1994
- Egyptian Tax Association: 848: 27/2/1993
- Egyptian Society for Public Finance & Taxes 112: 1994/6/11
- Scientific Association for Accounting & Systems and Auditing 137: 1993
- Egyptian Association for Economic & Statistic and Legal: 4554 :2008
- Egyptian Society of Accountants & Auditors 2713: 17/6/2009
- Founder member & chairmen member in Scientific Tax Experience Association.2011
- African Tax Administration Form (**ATAF**) 2013

### Professors can be Review

- 1- Prof. Dr. Said Abd Elmonim voice of Dean Faculty of Commerce **Ain Shams** University. Previously
- 2- Prof. Dr. Hesham Hasabo, Head of Accounting & Auditing department Faculty of Commerce **Ain Shams** University. Previously
- 3- Prof. Dr. Zakria Farid, Prof. Managerial Accounting Faculty of Business **Abd Elaziz King** University.
- 4- Prof. Dr. Sherif Elsokary Prof. of Cost Accounting Faculty of Commerce **Cairo** University.
- 5- Prof. Dr. Adel Elhamy, Dean Faculty of Commerce **Tanta** University. Previously
- 6- Prof. Dr. Ahmed Hagag, Dean Faculty of Commerce **Elmansora** University. Previously
- 7- Prof. Dr. Ahmed Elgabry, Prof. of Cost Accounting, Commerce **Elmansora** University.
- 8- Prof. Dr. Mohamed Abass Badwy, Dean Faculty of Commerce **Damanhor**



## Curriculum Vitae

- University. Previously
- 9- Prof. Dr. Mohamed Elfaioomy, Dean Faculty of Commerce **Alexandria** University. Previously
  - 10- Prof. Dr. Amin Lotfy, President of **Beni Suef** University.
  - 11- Prof. Dr. Said Shoaib voice of Dean Faculty of Commerce **Banha** University.
  - 12- Prof. Dr. Tarek Hamed, Dean of Faculty of Commerce **Ain Shams** University.
  - 13- Prof. Dr. Mohamed Abd-ELfattah, Head of Accounting & Auditing department, Faculty of Commerce **Ain Shams** University.
  - 14- Prof. Dr. Mohamed Zedan voice of Dean Faculty of Commerce **Monefia** University. Previously
  - 15- Prof. Dr. Mohamed Abd Elaziz voice of Dean Faculty of Commerce **Ain Shams** University.
  - 16- Prof. Dr. Samy Elnagdy, Head of Accounting & Auditing department, Faculty of Commerce **Ain Shams** University. Previously
  - 17- Prof. Dr. Khaled Hoseiny Prof. of Financial Accounting **Polymath** University
  - 18- Associate Prof. Dr.: Mohamed Amin Tax Accounting, Faculty of Commerce **Ain Shams** University.
  - 19- Associate Prof. Dr.: Mohamed Abo Agwa Tax Accounting, Faculty of Commerce **Ain Shams** University.
  - 20- Associate Prof. Dr. Mohamed Saber Auditing, Faculty of Commerce **Tanta** University.
  - 21- Associate Prof. Dr. Abd Elrasol Tax Accounting, Faculty of Commerce **Tanta** University.
  - 22- Associate Prof. Dr. Yasser Kamal Financial Accounting, Faculty of Commerce **Helwan** University.

### Professional Experience:

Date from - Date to	Location	Company& reference person1 (name & contact details)	Position	Description
2008 – to present	Egypt	Ain Shams University Prof: Said Abd Elmonem +201222170709 <a href="mailto:profsaid49@yahoo.com">profsaid49@yahoo.com</a>	Associate professor	Nabil Abd El-Raouf is an associate professor at the <b>Department of Accounting at The Sherouk Academy</b> for under graduate & Ain Shams University for post graduates. Courses taught: <ul style="list-style-type: none"> <li>• Cost Accounting (principles, system),</li> <li>• Auditing (principles, Advanced),</li> <li>• Operation Research in Accounting,</li> <li>• Governmental and National Accounting,</li> <li>• Tax Accounting (Income Tax + Vat + Real State)</li> <li>• International Accounting,</li> <li>• Advanced Accounting.</li> <li>• Managerial Accounting.</li> </ul>

## Curriculum Vitae

				<ul style="list-style-type: none"> <li>Financial Accounting (Principles and intermitted accounting)</li> </ul>
08/2012	Kuwait	Ministry of Finance Mr. Mohamed Elissa +965 99637777 <a href="mailto:khzf1962@hotmail.com">khzf1962@hotmail.com</a>	International Consultant	Issuance of the <b>Rules of Tax Accounting</b> oil companies, and training on how to estimate the tax revenue in the budget according to modern scientific methods (using statistical methods (SPSS) to estimate the tax revenue)
01/2011	Iraq	Ministry of Finance Thuraya Samy +9647802678132 <a href="mailto:thurayahawah@yahoo.com">thurayahawah@yahoo.com</a>	International Consultant	Preparing inspection <b>Tax program</b> and e-filing. Subscribe to issue automated inspection manuals and how to deal with tax e-filing.
10/2010	Yemen	Ministry of Finance Nazer Abd Elkarem +967777012230 <a href="mailto:Hdeer5@yahoo.com">Hdeer5@yahoo.com</a>	International Consultant	<b>Participation in issuing rules \ tax accounting</b> for Real Estate Investment companies and long-term contracts: <ul style="list-style-type: none"> <li>Identify methods of inspection contracting activities;</li> <li>International Financial Reporting standards (IFRS) related to Construction contracts No, (15)</li> </ul>
06/2009	Saudi Arabia	Ministry of Finance Ebrahim Ali +9660554741850 <a href="mailto:lb18501@hotmail.com">lb18501@hotmail.com</a>	International Consultant	<b>Issuance of the Rules of Tax:</b> <ul style="list-style-type: none"> <li>Accounting activities for banks,</li> <li>Insurance companies and trading of securities.</li> <li>How to inspect Banks, Insurance companies or any (Financial institutions) of financial statements, to determine income tax, So Corporate Tax.</li> </ul>
05/2008 & 02/2009	Sudan	Ministry of Finance Dr. Abd Elkarem +249 912366399 +249 183595863	International Consultant	<b>Preparing guide for the self-assessment income tax:</b> <ul style="list-style-type: none"> <li>Training for high position on rules tax assessment.</li> <li>Training on modern tax inspection of commercial and industrial activities (import and export activities systems).</li> </ul>
04/2007	Libya	Ministry of Finance	International Consultant	<b>Participate in the development of Tax Returns for Small and</b>

## Curriculum Vitae

				<p><b>Medium Enterprise</b> (SME). Transfer pricing: Determine the invested capital, working capital and profitability ratios to identify the tax inspection of tax return for small enterprises Systems.</p>
09/2006	Oman	Ministry of Finance	International Consultant	<p>Participate with inspection Committee for <b>writing the guide of Tax Form &amp; guide for tax payer</b> and how to Inspect SME Tax Return:</p> <ul style="list-style-type: none"> <li>• Identify ways to negotiate and discussion internal committees,</li> <li>• Appeal committees to resolve tax disputes,</li> <li>• Participate in the preparation of guides and tax working for small enterprises.</li> </ul>
2008-Now	Egypt	Ministry of Finance	Domestic Consulting (Tax Advisor) Tax Returns	<p>Tax inspection for domestic companies (public &amp; Privet) So, foreign branches of companies and to negotiate for elimination on tax disputes in Interior Committee. Large Taxpayer Center. (LTC)</p>
1985 - 2008	Egypt	Ministry of Finance (Egyptian Tax Authority Fathy Shaban +201001779588 +201026895305	Domestic Consulting (Tax Advisor) Smart tax package & Training	<ul style="list-style-type: none"> <li>• Participation of supreme <b>Egyptian Tax Authority (ETA)</b> in the project of nomination the best offers from European companies for the automation of business BULL Company (French company) and IRAS company (UK) to develop Egyptian Tax system.</li> <li>• <b>Share of Information &amp; Computer Sector of (Egyptian Tax Authority)</b> to prepare tax package to provide software application and information systems of taxation in five applications to prepare one of them:</li> <li>• Participate in the drafting and modify agreements to prevent <b>Anti-Tax evasion / Tax</b></li> </ul>

## Curriculum Vitae

				<p><b>agreements/treaties.</b> Double taxation Agreements with European countries.</p> <ul style="list-style-type: none"><li>• Calculate <b>Tax salary</b> and prepare of <b>Tax Return</b> quarterly and annual adjustment.</li><li>• Share of <b>Training Tax Centers</b> (transfer pricing, tax evasion) in all centers inside and outside Egypt for tax officers and European clients in the areas of Tax Law, Inspecting and Auditing Tax Return, European &amp; Egyptian Accounting Standards, transfer prices and Double taxation (Arm's Length procedure, Methods of tax avoid, Related party, Group Companies, etc.).</li><li>• Taught <b>transfer pricing in International Taxation to ETA</b> and MoF officials over; during (2007-2009) 5 periods, with 30: 40 Tax Officer .... Share of Tax Regional Sector, Committee inspection (Participation in the preparation of regulatory guides work to program automated) and e-iras Company (UK Company) in the processing and preparing of inspection manual procedures and automated Tax Return for Total quality Management.</li></ul>
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*Thank you for reading: CV*