Hounaida Mersni

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SUMMARY

A passionate Assistant Professor of Accounting with a strong track record in higher education, teaching in both English and French and adapting to diverse cultural settings in Tunisia and Kuwait. Committed to creating an interactive learning environment that helps students to reach both academic and personal excellence. Additionally, I am a dedicated researcher in the fields of financial reporting, earnings management, corporate governance, corporate finance, taxation and sustainability and environmental reporting with numerous peer-reviewed publications in leading scholarly journals.

EDUCATION

PhD in Accounting (January 2016)

Higher Institute of Accounting and Business Administration (ISCAE), University of La Manouba, Tunisia Dissertation: Earnings management and corporate governance in Islamic banks in the Middle East region.

Master's degree in accounting (2008)

University of Economic Science and Management of Sfax (FSEG), University of Sfax, Tunisia Thesis: Impact of Corporate Governance on firm's Performance in Emergent Markets in African Countries.

Bachelor's degree in accounting (2006)

Ecole Supérieure des Sciences Economiques et commerciales de Tunis, (ESSECT) University of Tunis, Tunisia

PROFESSIONAL EXPERIENCE

- American University of the Middle East (AUM; AACSB accredited Business School)
 Assistant professor of Accounting at AUM, Kuwait 28 August 2016 01 August 2023
 - Conducting research and publishing articles in peer reviewed journals.
 - Preparing (improving) syllabi and lessons plans.
 - Collaborating with the faculty to design, update, and enhance course content for accounting courses, ensuring alignment with the College of Business Administration's objectives and mission.
 - Contributing to the curriculum review

- Delivering courses for undergraduate students (12 to 15 teaching hours per week): financial accounting, intermediate accounting, managerial accounting, cost accounting, accounting software, internship.
- Preparing course materials.
- Assigning project topics.
- Preparing, administering, and grading quizzes, assignments, and exams.
- Serving as a course coordinator: collaborating closely with professors teaching multiple sections of accounting courses, ensuring alignment in course content, learning objectives, and assessment methods to maintain a consistent educational experience and fair assessment tools across all sections.
- Implementing evaluation mechanisms, including exams, assignments, and student feedback, to ensure the quality and effectiveness of the courses. Analyzing data to identify areas for improvement and making changes accordingly.
- Assessing students' progress and discussing strategies to help high-risk students improve their performance.
- Providing academic support to undergraduate and graduate students during office hours and offering on-campus tutoring sessions.
- Participating in regular department and college meetings to discuss and share best practices, resolve issues, and enhance the overall teaching experience.
- Participated in several committees at the College of Business Administration
 - ${\it 1.\,A cademic\,Projects\,and\,Activities\,Committee}\ (accounting\,department$

representative)

- ✓ Suggested new activities to be conducted in accounting courses.
- ✓ Collected feedback from faculty members on the current students' activities and competition.
- ✓ Assessed the results and made recommendations for improvement purposes.
- ✓ Contributed in the mapping of the accounting courses with the United Nations' Sustainable Development Goals (SDGs).
 - 2. Assurance of Learning Committee (accounting department representative):
- ✓ Was involved in AACSB accreditation related to Assurance of Learning.
- ✓ Participated in the final accreditation meeting with accreditation mentors (AUM earned business accreditation by AACSB in 2021).

3. Exam committee:

- ✓ Collaborated in the preparation and administration of undergraduate and graduate course exams at the university level.
- Developing and delivering hybrid and online courses
- Adapting the course materials to the online teaching environment
- Designing and implementing assessments tailored to the online environment.
- Participating in faculty development programs and workshops focused on online teaching and remote learning.

2. Tunis Business School (TBS)

Assistant professor of Accounting at TBS, Tunis
Lecturer in Accounting-part time at TBS, Tunis
Lecturer in Accounting-Full time at TBS, Tunis

15 February 2016 to 28 August 201613 September 2015 to 14 February 2016

- 13 September 2011 to 12 March 2015
- Conducting research and publishing articles in peer reviewed journals.
- Delivering courses (for 120-150 students per class) and tutoring sessions (for 25-30 students per group) for undergraduate students, encompassing 12 to 15 teaching hours per week in both English and French languages: financial accounting, intermediate accounting 1, intermediate accounting 2, managerial accounting, value added tax and Income taxes.
- Developing course materials and lesson plans that enhance the learning experience.
- Designing, administering, and evaluating examinations to assess student performance.
- Supervising and providing guidance for various final projects.
- Serving as an examiner for a range of final projects.
- Served as an active member of the Outreach Committee, where I took the initiative to
 establish connections with top accounting firms' recruiters, facilitating their participation
 in job fairs and fostering placement opportunities for accounting students. Through these
 efforts, I successfully assisted numerous students in securing employment, which earned
 me an Outstanding Award from my university.

3. Ecole Supérieure des Sciences Economiques et commerciales de Tunis (ESSECT)

Teaching assistant-Full time at ESSECT, Tunis
Instructor at ESSECT, Tunis

22 September 2009 to 12 September 2011 15 February 2009 to 12 September 2009

- Delivering tutoring sessions (for 25-40 students per group) for undergraduate students, in French language: value added tax, Income taxes, international taxation, financial accounting, and auditing.
- Designing, administering, and grading exams.
- Serving as an examiner for a range of final projects.

Other Professional Activities

Ad-hoc Reviewer for the International Journal of Accounting, Auditing and Performance Evaluation

Ad-hoc Reviewer for the Journal of Islamic Accounting and Business Research

Peer Reviewed Journal Articles

- Yamen, A.E., and Mersni, H. (2023), "Carbon Emissions Reduction and Tax Evasion Behavior: A Trade - off Between Environmental Goals and Economic Feasibility", Forthcoming in Journal of Financial Reporting and Accounting.
- Can, G., Demiraj, R. and Mersni, H. (2023), "The effect of life cycle stages on capital expenditures: evidence from an emerging market", Forthcoming in EuroMed Journal of Business, DOI:10.1108/EMJB-06-2022-0115
- Yamen, A.E., Coskun, A., and Mersni, H., (2023), "Digitalization and Tax Evasion: The Moderation Effect of Corruption, Economic Research-Ekonomska Istraživanja, DOI: 10.1080/1331677X.2022.2142634
- Yamen, A.E., Mersni, H. and Ramadan, A. (2023), "Tax evasion and public governance before and after the European "big bang": a red flag for policymakers", Journal of Financial Crime, Vol. 30 No. 2, pp. 420-436. DOI:10.1108/JFC-04-2020-0064
- Mersni, H and Can, G. (2022), The Moderator Effect of Institutional Ownership on the Relationship between Cash Holdings of Life-Cycle Stages: Evidence from Borsa Istanbul, Business and Economic Research Journal, Vol 13, issue. 3, pp.417-434
- Mersni. H and Ben Othman. H. (2016) "The impact of corporate governance on earnings management in Islamic Banks in the Middle East region", Journal of Islamic Accounting and Business Research, Vol. 7 No. 4, pp. 318-348 (This paper has been awarded by Emerald as highly commended paper in 2016).
- Ben Othman. H. and Mersni. H. (2014), «The use of discretionary loan loss provisions by Islamic banks and conventional banks in the Middle East region: A comparative study », Studies in Economics and Finance, Vol. 31, No. 1.

Conference presentations

May 2012: The use of discretionary loan loss provisions by Islamic banks and conventional banks in the Middle East region: A comparative study, presented at International Conference on Excellence in Business at Sharjah University, UAE.

May 2013: The impact of corporate governance on earnings management in Islamic Banks in the Middle East region, presented at the Fifth Annual Research Symposium in Business and Economics at American University of Sharjah, UAE.

Certification

Certified Management and Business Educator CMBE (December 2022)

Skills

Languages

Arabic: Mother tongue
 French: Fluent- Level C2
 English: Fluent- Band 7
 Italian: Basic level

Computing

Office Automation: Word, Power Point, Excel, Access

Software: Stata, Sage50-Accounting