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# **Curriculum Vitae**

**CHAKROUN Raïda**

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**Family name: CHAKROUN**

**First name: Raïda**

**Associate Professor of Accounting & Finance at IHEC (University of Carthage- Tunisia)**

**Nationality: Tunisian**

**Date of birth: 06/12/ 1979**

**Place of birth: Sfax, Tunisia**

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## **1. EDUCATION**

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- 2016 (June)**                    **Diploma of University Accreditation of Qualified Dissertation Adviser, “Habilitation universitaire”, Accounting & Finance**
- 2013 (February)**            **: Doctor’s degree (PhD) in Accounting with great honors, highest level of distinction for a PhD, ISCAE (University of Manouba-Tunisia) ‘the Higher Institute of Accounting and Business Administration’**
- 2005 (January)**              **: Master’s degree in Accounting with honors, ISCAE (University of Manouba- Tunisia) ‘the Higher Institute of Accounting and Business Administration’**
- 2002 (June)**                  **: Bachelor’s degree in Accounting with distinction, ESC (University of Sfax- Tunisia) ‘High Business School of Sfax’**
- 2000 (June)**                  **: Diploma of University in Accounting Studies with distinction, ESC (University of Sfax- Tunisia) ‘High Business School of Sfax’**
- 1998 (June)**                  **: Baccalaureate in Mathematics with distinction**

## **Dissertations**

**- PhD Thesis in Accounting Sciences, University of Manouba-Tunisia**

*PhD Thesis title:* “The supply and demand of voluntary information in Tunisia: analysis of disclosure through annual reports”

*Supervisor:* Pr. Hamadi Matoussi

**- Master Thesis in Accounting Sciences, University of Manouba-Tunisia**

*Master Thesis title:* “Seasoned equity offering, earnings management and performance: Empirical Validation on a sample of French companies”

*Supervisor:* Pr. Hamadi Matoussi

**-Bachelor Research Report in Accounting Sciences, University of Sfax- Tunisia**

*Bachelor Research Report title:* “Corporate accounting policy”

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## **2. RESEARCH INTERESTS**

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- Voluntary disclosure
- Financial reporting and auditing
- Corporate governance
- Accounting policy and earnings management
- International Accounting Standards (IAS/IFRS)
- Social and environmental reporting
- Cultural impact on financial reporting
- Domestic and international taxation; transfer pricing
- Islamic accounting and finance

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### 3. RESEARCH & PUBLICATIONS

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#### 3.1. Refereed Articles

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2020	<b>Chakroun R</b> , Khemir A (2020) « The effect of political connection on tax evasion: post-revolutionary evidence from Tunisian firms », <i>Asian Journal of Empirical Research</i> , 10(4), pp 111-126, (ISSN: 2224-4425) ERA
2018	Maaloul A, <b>Chakroun R</b> , Yahyaoui S (2018) « The effect of political connections on companies' performance and value: Evidence from Tunisian companies after the revolution », <i>Journal of Accounting in Emerging Economies</i> , 8(2), pp 185-204, (ISSN: 2042-1168) ABDC (C), ABS (2*)
2018	Grassa R, <b>Chakroun R</b> , Hussainey K, (2018), « Corporate Governance and Islamic Banks' Products and Services Disclosure », <i>Accounting Research Journal</i> , 31(1), 75-89, (ISSN: 1030-9616) ABDC (B), ABS (2*)
2017	Garoui N, <b>Chakroun R</b> , Ben Mohamed E, (2017), « Mapping Environmental Pollution Disclosures in Tunisia », <i>Environmental Economics</i> , 8(2), 67-75, (ISSN: 1998-6041) CNRS (4), HCERES
2017	<b>Chakroun R</b> , Matoussi H, Mbirki S, (2017), « Determinants of CSR Disclosure of Tunisian Listed Banks: A Multi Support Analysis », <i>Social Responsibility Journal</i> , 13(3), 552-584, (ISSN: 1747-1117) ABDC (B), Thomson Reuters Emerging Sources Citation Index
2016	Grassa R, <b>Chakroun R</b> , (2016), « Ownership Structure, Board's Characteristics and Corporate Governance Disclosure in GCC Banks: What about Islamic Banks? », <i>International Journal of Accounting Auditing and Performance Evaluation</i> , 12(4), 360-395, (ISSN: 1740-8008) ABS, ABDC, ESSEC
2014	<b>Chakroun R</b> , Hussainey K, (2014), « Disclosure Quality in Tunisian Annual Reports », <i>Corporate Ownership &amp; Control</i> , 11(4), 58 – 80, (ISSN: 1727-9232) ABDC, ABS, ESSEC
2012	<b>Chakroun R</b> , Matoussi H, (2012), “Determinants of the extent of voluntary disclosure in the annuals reports of the Tunisian firms”. <i>Journal of Accounting and Management Information Systems</i> . Vol 11. No 3. pp 335 – 370 ABS, ABDC, ESSEC
2012	“Confrontation between Supply and Demand for Voluntary Information in the Annual Reports in an Emerging Country: The Tunisian Case”. <i>International Journal of Accounting and Financial Reporting</i> . Vol 2. No 2. pp 333 – 366 ABDC

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### 3.2. Non-Refereed Articles

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- 2013 “Relation entre l’étendue de la divulgation volontaire et les mécanismes internes de gouvernance : Substitution ou complémentarité?”. *Revue Marocaine de Comptabilité, Contrôle et Audit*. No 1. pp 89 - 126
- 
- 2013 “La perception de l’utilité de l’information volontaire dans les rapports annuels par les analystes financiers tunisiens”. *Recherches en Comptabilité et Finance*. No 8. pp 39 - 65
- 
- 2013 “Family Control, Board of Directors’ Independence and Extent of Voluntary Disclosure in the Annual Reports: Case of Tunisian Companies”. *Journal of Business Studies Quarterly*. VOL 5, No 1. pp 27 - 42
- 
- 2005 Résumé de la norme internationale d’information financière 5 « Actifs non courants détenus en vue de la vente et activités abandonnées ». *La Revue Comptable et Financière*. No 69. pp 83 – 90
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### 3.3. Book chapter

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Chakroun R (2022), “Board Gender Diversity and CSR Disclosure: The Case of Tunisian Listed Banks “, *Contemporary Research in Accounting and Finance: Case Studies from the MENA Region*, Springer, Palgrave Macmillan, Singapore, 45–72, DOI: [https://doi.org/10.1007/978-981-16-8267-4\\_2](https://doi.org/10.1007/978-981-16-8267-4_2)

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### 3.4. Editorials / Short papers

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2014 « Corporate Socially Responsible Reporting and Accountability », *International Journal of Economics & Management Sciences*, Vol 3, Issue 1

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## 4. SCIENTIFIC ACTIVITIES

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### 4.1. Membership in international and local scientific association

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- Active Member of the ‘**Tunisian Accounting Association**’ (ATC –TAA), (2012-present)
  - Member of the ‘**International Business Information Management Association**’ (IBIMA), (2012-present)
  - Member of the ‘**Francophone Accounting Association**’ (Association Francophone de Comptabilité – AFC), (2008-present)
  - Member of the ‘**Association Académique Internationale de Gouvernance**’ (AIIG), (2009-present)
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### 4.2. Editorial activities (Reviewer)

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- **Corporate Governance: The international journal of business in society, (Emerald)**
  - **International Journal of Accounting, Auditing and Performance Evaluation (Inderscience)**
  - **Journal of Financial Reporting and Accounting (Emerald)**
  - **Social Responsibility Journal (Emerald)**
  - **Managerial Auditing Journal (Emerald)**
  - **International Journal of Sustainable Engineering (Taylor & Francis)**
  - **International Journal of Finance and Economics (Wiley)**
  - **Accounting Research Journal (Emerald)**
  - **Asia Pacific Management Review (Elsevier)**
  - **International Journal of Emerging Markets (Emerald)**
  - **Technological Forecasting & Social Change (Elsevier)**
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- Journal of Accounting in Emerging Economies (Emerald)

### 4.3. Scientific affiliation

Researcher at LIGUE-ISCAE 'University of Manouba- Tunisia', (2002-present)

LIGUE : 'Laboratoire Interdisciplinaire de Gestion Université – Entreprise'

## 5. ACADEMIC ACTIVITIES

### 5.1. Academic positions

Period	Position	Employer
Since September 2018	Associate Professor in Accounting	Department of Accounting IHEC Carthage-TUNISIA
September 2015- september 2018	Assistant Professor in Accounting	Department of Accounting IHEC Carthage-TUNISIA
2013-June 2015	Assistant Professor in Accounting	Department of Accounting, Law & Taxation ISAA Sfax-TUNISIA
2010-2013	Teaching Assistant (Lecturer) in Accounting	Department of Accounting, Law & Taxation ISAA Sfax-TUNISIA
2009-2010	Contractual Teaching Assistant	Department of Accounting, Law & Taxation IHEC Sfax-TUNISIA
2005-2010	Contractual Teaching Assistant	Department of Accounting & Law ESC Sfax-TUNISIA

### 5.2. Main courses in charge and taught

Undergraduate	Postgraduate
Elaboration of Financial Statements	International accounting: IAS/IFRS
Intermediate accounting	Environmental accounting
Corporate Taxation	Trends of Research in accounting
Introduction to Taxation	Research Protocol in accounting
Direct Taxation	Public accounting (IPSAS Standards)
Advanced Accounting	Quantitative and qualitative research methodology
Financial accounting	Internal Audit
Accounting in Arabic	Critical analysis of articles
Indirect Taxation	
Registration fees and stamp -Tax Benefits	
Principles and accounting standards	

### 5.3. License, Bachelor, Master, Thesis & CPA Thesis Supervising

- 25 Research Master Thesis in accounting
- 35 Professional Master Thesis in accounting
- 1 CPA Thesis
- 1 Thesis in accounting

*Supervising numerous students in their reports and dissertations to obtain the Bachelor Diploma in accounting and the License Diploma in accounting*

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## 6. MISCELLANEOUS

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### 6.1. Computer competences

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- Statistical and Econometric Software (**STATA, SPSS**)
  - Office Automation (**Word, Excel, PowerPoint**)
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### 6.2. Languages

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	<b>Arabic</b>	<b>French</b>	<b>English</b>
	<b>Native language</b>	<b>First foreign language</b>	<b>Second foreign language</b>
<b>Reading</b>	Very well	Very well	Very well
<b>Writing</b>	Very well	Very well	Very Well
<b>Speaking</b>	Very well	Very well	Very Well

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**References: Available upon request**