

Curriculum Vitae

Privacy



Name: FAKHFAKH Hamadi
Address: Sakiet - Ezzit 3021 - Sfax - Tunisie.
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Email: hamadi.fakhfakh.tn@gmail.com
Date and place of birth: 01/13/1956 at Sakiet - Ezzit SFAX
Nationality: Tunisian
Job Location (Tunisia): SFAX University, F.S.E.G. (From October 18, 1981)

Diplomas

- State Doctorate in Management Science (Finance). University of Sfax, FSEG. And Bourgogne University, IAE Dijon France. October 2002.

Theme: Diagnosis through financial approach "Pool of funds": Theoretical Study and empirical relevance. (Right Honourable unanimously by the jury).

Research Director: Professor Gerard CHARREAUX. (Dijon, France)

- PhD graduate (3rd cycle diploma) in Management Science (Finance). ISG Tunis, June 1981.

Theme: The financial imbalance of Tunisian industries and its origins. (Right Honourable)

Research Director: Professor Ali EL-MIR.

- Masters (2ed cycle diploma) in Finance. FSEG Sfax, June 1979.

Theme: Investment Financing of SMMEs in the region of Sfax. (Right Honourable).

Research Director: Professor Ali EL-MIR.

- Higher Technician Diploma in Accounting and Finance FSEG Sfax, June 1977 (Honourable);
- Certificate of Economic Research. FSEG Sfax, June 1976. (Honourable);
- Bachelor (Technical and economic management). 1975. (Honourable).

Past results

Holder of the President's Award of the Republic, June 1979

Professional Experience

- **October 1981 - April 2003:** Assistant researcher at the Faculty of Economics and Management (FSEG) Sfax.
- **April 2003 - October 2003:** Assistant Professor at the FSEG of Sfax.
- **October 2003:** Associate Professor at the FSEG of Sfax.
- **October 2009- 2012 :** Full Professor of Higher Education at the FSEG of Sfax.
- **2005-2008:** Director, Department of Management, FSEG Sfax (1st Term).
- **2008-2011:** Director, Department of Management, FSEG Sfax (2nd Term).
- **2011-xxxx:** Director, Research Laboratory in Information Technology, Governance and Entrepreneurship (LARTIGE). FSEG Sfax.
- **2012-xxxx :** Full Professor of Higher Education at the FSEG of Sfax

Publications (International Journals indexed)

Up to the year 2015. 4 other recent publications published are not included in the list of publications

1. FAKHFAKH, Hamadi and ben Atitallah raida (2015), "Company Performance Evaluation and the raisons of shift : case of Tunisian Firms, Global advanced journal of management and business studies, April 2015.
2. FAKHFAKH, Hamadi and Sallemi Mouna (2014), "Effect of the Mandatory adoption of IFRS on real and accruals-based earnings management: Empirical evidence from France. *International Journal of Accounting and Economics Studies*.
3. FAKHFAKH, Hamadi and JOUBER, Habib (2013), " The Association between CEO Incentive Rewards and Earnings Management: Do Institutional Features Matter?", *International Journal of Managerial and Financial Accounting* (Forthcoming).
4. FAKHFAKH Hamadi, ZOUARI Ghazi and ZOUARI-HADIJI Ri. (2012), "Internal Capital Markets and Investment Decisions", *Corporate Governance: The international of business in society*, Vol. 12, Issue 3, June.
5. FAKHFAKH Hamadi and NASFI Faten (2012), "The Determinants of Earnings management by the Acquiring Firms", *Journal of Business Studies Quarterly*, Vol. 3, n°4, pp. 43-57.
6. FAKHFAKH, Hamadi and JOUBER, Habib (2012), "Earnings Management and Board Oversight: An International Comparison ", *Managerial Auditing Journal*, Vol 27, n°1, p.66-86.
7. FAKHFAKH, Hamadi and AMARA Tijani (2012), "Did Socially Responsible Investment create the Value Added for the Company? A Study Case in the Company of Phosphate of Gafsa", *Journal of Organizational Management Studies. Volume 2012 (2012), Article ID 36244, 13 pages, DOI: 10.5171/2012.362444*
8. FAKHFAKH, Hamadi and JOUBER, Habib (2012), "Pay for luck: new evidences from the institutional determinants of CEO's compensation", *International Journal of Law and Management*, vol. 54, n° 6, pp. 485-507.
9. FAKHFAKH, Hamadi and JOUBER, Habib (2011), "Does CEOs Pay-to-Performance Compensation Wait on Shareholders? A Cross National Analysis", *International Journal of Business Administration*, Vol. 3, n°2, pp. 68-82.

10. FAKHFAKH, Hamadi and JOUBER, Habib (2011), " The Institutional Determinants of CEO Compensation: An International Empirical Evidence", *International Journal of Business Sciences and Applied Management*, Vol. 6, Issue 3, p. 43-57.

11. FAKHFAKH Hamadi and ZOUARI-Hadiji Rim (2011), "Financial debts and investment in R&D: A comparative survey", *International Journal of Governance*, Vol. 1, N°3, December issue, pp: 493-512.

12. FAKHFAKH Hamadi and FAKHFAKH Mondher (2010), "The Impact of Revised ISA 700: An International empirical comparasion", *International Journal of Accounting, Auditing and Performance Evaluation*, Vol. 6, No 2-3, pp. 274-326.

13. FAKHFAKH Hamadi (2009), "La pertinence du modèle Pool de fonds dans l'analyse du processus de création de la valeur : application aux données de panel ", *International Journal of Information System Research*, Vol. 2, N° 3.

14. FAKHFAKH Hamadi BEN JDIDIA Lotfi et BEN ATITALLAH Rihab (2009), "Structure de Gouvernance et Politique de financement : cas des Pays Emergents", *Revue Gouvernance*, Ottawa, CANADA. Vol. 6, N° 1, pp.1-25

15. FAKHFAKH Hamadi, BEN JEDIDIA Lotfi and BEN ATITALLAH Rihab (2009), "Governance and Economic Growth in the Countries in Transition: a Reading in the Vision of the Institutional Theory", *International Journal of Economic Policy and Emerging Economy*, Vol. 2, N°1, pp. 1-22.

16. FAKHFAKH Hamadi (2008), "Le tableau de flux "Pool de fonds" un modèle adapté à l'analyse du processus de création de la valeur dans l'optique du gouvernement d'entreprise", *International Journal of Management and Technologies*, Vol. 1, N°4.

17. FAKHFAKH Hamadi, FAKHFAKH Mondher and Martinez M.C.P. (2008), "The Impact of the Harmonization by the International Federation of Accountants: An Empirical study of the informational value of the Tunisian auditors' reports", *Managerial Auditing Journal*, Vol. 23, N° 8, pp. 824-859.

18. FAKHFAKH Hamadi and JARBOUI Anis (2008), "French Banks, Governance, and Specific Investments", *International Journal of Monetary Economics and Finance*, Vol. 1, N° 4, pp. 338-353.

19. FAKHFAKH Hamadi and FAKHFAKH Mondher (2007), "The Wording of Tunisian Audit Reports : a Comparative Study with International Principles" *International Journal of Accounting, Auditing and Performance Evaluation*, Vol. 4, No 2, pp. 198-225.

20. FAKHFAKH Hamadi (2006), "Le Financement de l'Immatériel dans les Entreprises Tunisiennes : Lecture dans l'Optique des Développements Récents de la Théorie Financière", *Journal of global Management Research*, Vol. 2, N° 2, pp 51-64.

Communications: Congress of the French Finance Association (AFFI) and International Business Information management Association (IBIMA)

1. FAKHFAKH Hamadi, AMARA Tijani and Ben Ali Tarek (2012) : "Evaluation of environmental Policies in the industrial Sector : The case of Tunisian Economy", 18th IBIMA Conference, Turkey, 9-10 may, 2012.

2. FAKHFAKH Hamadi et Ben Atitallah Rihab (2004) : "La Structure du Capital des firmes tunisiennes : étude à travers la théorie du Trade-off". Université de Cergy-Pontoise, 24-26 Juin, 2004.

3. FAKHFAKH Hamadi et Ben Atitallah Rihab (2006) : "Les Déterminants de la Structure du capital des Firmes Tunisiennes. Une Etude à Travers la Théorie du Market Timing. Institut d'Administration des Entreprises, Poitiers, France, 26-27 Juin, 2006.

4. FAKHFAKH Hamadi, Ben Jdidia Lotfi et Ben Atitallah Rihab (2007) : "L'Investigation Empirique Gouvernance d'Entreprise - Politique de Financement : Quelles Difficultés pour les Pays Emergents. Bordeaux, France, 27-29 Juin, 2007.

Communications (Congress and conferences organised in Tunisia). *Other recent papers are not included in the list of Communications*

1. FAKHFAKH Hamadi et ZOUARI-HADIJI Rim (2011), "Dettes financières et investissement en R&D : une étude comparative", *Communication au Colloque International Finance, comptabilité et transparence financière, ESC Sfax, Sousse – Tunisie, 11-12 Mai, 21 pages.*
2. FAKHFAKH Hamadi (2009): "La signalisation par les dividendes : lecture théoriques et validation empirique sur le marché français". 8ème Colloque International de l'ATSG, Mars 2009. En collaboration avec BEN DELLAJ B. ISG Gabès.
3. FAKHFAKH Hamadi (2009): "Gestion du résultat et gouvernance par le conseil d'administration". Colloque International de l'ATSG Mars 2009. En collaboration avec JOUBER H, ISG Gabès.
4. FAKHFAKH Hamadi (2007): "La pertinence de l'information Comptable dans la Prédiction des Cours Boursiers. Colloque "Finance, Assurance, TIC". Djerba 13-15 Décembre 2007. En collaboration avec NASFI F, ISG Gabès.
5. FAKHFAKH Hamadi (2007): "L'économie Immatérielle et la Création de la valeur : Analyse Théorique et Application au contexte Tunisien. Colloque "Finance, Assurance, TIC". Djerba 13-15 Décembre 2007. En collaboration avec BEN DELLAJ B, ISG Gabès.
6. FAKHFAKH Hamadi (2006): "Structure d'actionariat et création de la valeur", 5ème colloque de l'ATSG, 16-18 mars 2006. En collaboration avec Chaabouni I, FSEG Sfax.
7. FAKHFAKH Hamadi (2005): "La Performance Informationnelle des Rapports d'Audit : Une Appréciation Tridimensionnelle des Critères de Qualité", 3ème Conférence International de Finance" IFC3, 3-5 mars 2005. En collaboration avec FAKHFAKH M, FSEG Sfax.

Pedagogic activities

My higher education activities began in October 1981. Initially, and for two years (1981 and 1982), I limited myself to provide tutorials (TD): Financial management in the short term, long-term financial management and financial mathematics. After gaining some experience, I started to provide courses. My lessons are in the field of Corporate Finance. They are particularly related to my research areas including: Financial Analysis, Business Valuation, Financial Theory and Corporate Governance. The title of the main courses offered and the audiences involved are:

- Financial Management in the short term (undergraduate Management Science and Financial Management: 1983 - 1992);
- Financial Management in the long-term (Undergraduate Management Science and Financial Management: 1984 - 1992);
- Financial Institutions (graduate, Financial Management: 1985 - 1993);- Financial Analysis and Evaluation (second round, Financial Management: 1993 - 1996);
- Financial Decisions in the short term (second round, Financial Management: Since 1997-XXX);
- Financial Theory (Graduate, Technical Accounting and Finance: Since 1998 -XXX);
- Corporate Finance (graduate, Money, Finance & Banking: Since 2005-XXX);
- Financial Reporting and Evaluation (graduate, Financial Management: Since 2002-XXX);
- Research Methodology (graduate, Financial Management: Since 2003);
- Advanced Financial Theory (Master, Finance. FSEG Sfax: Since 2004-XXX);
- Governance (Master in Finance, FSEG Sfax: Since 2008-XXX);
- Advanced Corporate Finance (Master in Finance, ISG Gabes: Since 2005-XXX);
- Financial Analysis and Forecasting (Master Professional, ISG Gabes: Since 2005);
- Financing and Valuation of Businesses (Master Professional, ISAE Gafsa: 2008);
- Advanced Financial Analysis (Master Financial Research; FECS Sfax: 2011);

- Mergers and Acquisitions (Professional Master Financial Engineering; FEGS Sfax: 2011);
- Financial management (CBA JAZAN University: 2012);
- Cost accounting (CBA JAZAN University: 2012);

Books Published/in Progress

- Finance : Completed and not published
- Financial Theory : in Progress
- Earnings Management : Theoretical studies and empirical relevance : : in Progress

Administrative activities

- Director of the Management Department at the Faculty of Economics and Management of Sfax.
- Director of Research Laboratory in Information Technology, Governance and Entrepreneurship (LARTIGE). FSEG Sfax.
- Member of the National Commission Sectoral Management Sciences (LMD)
- National Board member of Recruiting Assistants Higher Education (Accounting Finance)

Mentoring activities and research

- Reviewer in eight international journals;

- Supervision for memories research Masters in Finance (FSEG Sfax and Gabes ISG);
- Supervision for memories Professional Masters in Financial Engineering (FSEG Sfax and Gabes ISG);
- Supervision of PhD students to obtain Ph.D. in Methods in Finance and Accounting; (Tunisia and France) ;
- Reviewer on PhD theses (Tunisia and France) ;
- Reviewer on issues of academic accreditation ;
- Member of examination committee of the memories of a masters, thesis, academic accreditation and accounting (in Tunisia and abroad) ;
- Member of scientific committees in several international Congress and conferences ;
- Chairman of workshops in several international scientific events organized in Tunisia and abroad ;
- Active contribution to organisation Congress organized by:
 - >> ATSG: Finance, Accounting, Auditing, Ethics, Corporate Governance and Performance (Hammamet 2000-2011) ;
 - >> ESC Sfax: Finance, Accounting and Financial Transparency (Sousse 2011) ;
 - >> ISG Gabes: Finance, Insurance, ICT ... (Djerba 2007, 2008, 2009, 2010, 2011, 2016, 2017), Micro Finance ... (Douz 2008) ;
 - >> ISAE Gafsa: Funding and Business Competitiveness (Gafsa 2006), Entrepreneurship, Innovation and Development (Gafsa 2007) and

Entrepreneurship and Enterprise in New Economies (Gafsa 2008, 2009, 2016, 2017).

>> Research Laboratory (LARgE) Maroc : (Aghadir 2013)

National LMD program

- Member of the National Commission's sectoral LMD in Management Science;
- Development of the syllabus "Financial Management" for students of 2nd year Bachelor Fundamental any option;
- Development Programs of Basic License in Management Science (Finance Option) and applied license (Financial Engineering);
- Development Programs of Basic Master in Management Science (Option Finance) and Professional Master (Financial Engineering).
- Development of the syllabus "Financial Management" of Master MBA, CBA Jazan University.