

# Dr. Mohamed Abulgasem Salem Zakari

[m.zakari@uot.edu.ly](mailto:m.zakari@uot.edu.ly)

## Tripoli, Libya

### Profile

Dr. Mohamed Yakalhef is an Assistant Professor at Tripoli University. He has a PhD in Accounting from Liverpool John Moores University, UK. He has gained a broad and varied experience in accounting and auditing throughout his career. Between 2015 and 2017, Dr Mohamed worked as the Director of the Investment Department at the National Investment Company (NIC), Libya, and as the Business Manager MENA, Kendal Nutricare Ltd, UK. He has worked on many academic research projects, publishing three books and presenting papers around the world. Dr Yakalhef a member of Libyan Accountants and Auditors Association (LAAA), a strong communicator, highly fluent in English.

### Academic Qualifications

|  |      |
|--|------|
| PhD in Accounting - Liverpool John Moores University, UK                                   | 2011 |
| Master in Accounting - Academy of Graduate Studies, Libya                                  | 2001 |
| Bachelor in Accounting - University of Tripoli, Libya                                      | 1997 |
| Learning & Teaching in Higher Education Module Certificate - Southampton University, UK    | 2017 |
| AAT Level 2 Qualification, completed with a Distinction, Lancaster & Morecambe College, UK | 2020 |
| SEG Level 2 Qualification, Community Interpreting Practice, Skills & Education Gouop, UK   | 2020 |

### Work Experience

|  |                    |
|--|--------------------|
| <b>Assistant Professor, Tripoli University, Libya</b>  | <b>2003 - date</b> |
| <ul style="list-style-type: none"><li>▪ Taught students a range of modules covering the syllabus for all aspects of accounting</li><li>▪ Prepared and designed materials and exams</li><li>▪ Supervised projects and dissertations advising and supporting students</li><li>▪ Prepared and marked exam papers</li><li>▪ Internal &amp; External examiner for Master dissertations</li><li>▪ Students achieved &gt;75% pass rate for final exams</li></ul>  |                    |
| <b>Kendal Nutricare Company (KNC), UK</b>  | <b>2018 - 2019</b> |
| <b>Business Manager (MENA)</b>   |                    |
| <ul style="list-style-type: none"><li>▪ Managed a sales strategy to achieve KNC's targets</li><li>▪ Established, developed and maintained positive business and MENA customer relationships</li><li>▪ Established market and sales targets for MENA</li><li>▪ Managed the requirement and development of new KNC products needed specifically in Arabic</li></ul>  |                    |
| <b>Global Link DEC</b>   | <b>2018 - 2020</b> |
| <b>Treasurer</b> - member of Global Link's Board of Trustees   |                    |
| <b>National Investment Company (NIC), Libya</b>  | <b>2015 - 2017</b> |
| <b>Director</b> - Investment Department  |                    |
| <ul style="list-style-type: none"><li>▪ Devised investment strategies to achieve NIC's strategic objectives</li><li>▪ Managed and monitored the performance of loans and investments of NIC</li><li>▪ Analysed existing and new NIC's investments</li><li>▪ Invited to sit on various committees providing expert advice, including:<ul style="list-style-type: none"><li>- Audit Committee, Ahlia Cement Company (ACC), Alkoms, Libya</li><li>- Bids Committee, NIC, Tripoli, Libya</li><li>- Chairman of Consolidated Financial Statements of NIC</li><li>- Budget's 2016 Committee, NIC, Tripoli, Libya</li></ul></li></ul> |                    |

|  |                    |
|--|--------------------|
| <b>Accountant</b>  | <b>2015 - date</b> |
| <ul style="list-style-type: none"> <li>▪ Member of Libyan Accountants and Auditors Association</li> <li>▪ Prepared financial statements for SME's ensuring all legislative requirements met</li> <li>▪ Prepared financial statements for the Global Village Coffee by using QuickBooks Software</li> <li>▪ Prepared financial statements and Tax Return for Halton Senior Cohousing Ltd</li> </ul> |                    |

|   |                    |
|---|--------------------|
| <b>General Company for Electricity</b>            | <b>1999 - 2003</b> |
| <b>Head of Expenses Unit.</b> - Internal Auditing | 2002 - 2003        |
| <b>Accountant</b> - Budget & Cost Department      | 1999 - 2003        |

## Academic Experience

|   |                    |
|---|--------------------|
| <b>Researcher</b>   | <b>2018 - 2020</b> |
| Gulf One Lab for Computational & Economic Research, Management School, Lancaster University |                    |

|   |                    |
|---|--------------------|
| <b>Inter Press Publication House</b>            | <b>2013 – date</b> |
| Expert in Corporate Governance, Virtus, Ukraine |                    |

|  |                    |
|--|--------------------|
| <b>Part-time Teaching roles</b>  | <b>2001 - 2015</b> |
| <ul style="list-style-type: none"> <li>▪ Libyan Audit Bureau, Tripoli, Libya</li> <li>▪ American University in Libya, Tripoli, Libya</li> <li>▪ Higher Institution of Administration, Tripoli, Libya</li> <li>▪ National Institution of Administration, Tripoli, Libya</li> <li>▪ University of Nalot, Nalot, Libya</li> </ul> |                    |

|   |                    |
|---|--------------------|
| <b>Journal reviews including:</b>   | <b>2013 - date</b> |
| <ul style="list-style-type: none"> <li>▪ National Investment Journal, NIC, Tripoli, Libya</li> <li>▪ Education Research Journal (ERJ), Social Science Research Council</li> <li>▪ International Journal of Management and Business Studies IJMBS, International Scholar Journal</li> <li>▪ Arab Journal of Quality in Education (AJQE), Jordan</li> <li>▪ Athens Journal of Business &amp; Economics</li> <li>▪ Journal of Accounting Studies, Libyan Accountants and Auditors Association, Libya</li> <li>▪ Economics and Political Journal, Tripoli University</li> </ul> |                    |

## Academic and Professional Conferences

|   |             |
|---|-------------|
| <b>Participated in the design of International and Local Conferences and presented several papers</b> |             |
| Quality Assurance in Education Conferences (Egypt, Lebanon, Oman & Morocco)                           | 2013 - 2017 |
| Society of Interdisciplinary Business Research (SIBR) Conference, Kuala Lumpur, Malaysia              | 2014        |
| High Education Libya, High Education Ministry, Tripoli, Libya   | 2014        |
| Corporate Governance: A Search for Advanced Standards in the Wake of Crisis, Milan, Italy             | 2014        |
| Libyan Accounting Profession, Libyan Academy, Tripoli, Libya  | 2013        |
| Financial Distress: Corporate Governance and Financial Reporting Issues, Rome, Italy                  | 2013        |
| Audit Bureau Symposium (Reality and Prospects of Development), Zaletn, Libya                          | 2013        |
| Implementing Quality Systems Using Innovative Technological Methods, Tunisia                          | 2013        |
| Scientific Symposium for Libyan Students in the UK, University of Cardiff, UK                         | 2011        |
| Workshop - Accounting in Emerging Economies, BAA University of Leicester, UK                          | 2011        |
| 2 <sup>nd</sup> Research Students Conference, Liverpool John Moores University, UK                    | 2010        |
| Social Sciences and Management, University of Bradford, UK  | 2010        |
| University of Salford Postgraduate Annual Research Conference (SPARC), UK                             | 2009        |
| Postgraduate Researchers in Education, Liverpool John Moores University                               | 2009        |
| Graduate Conference on Social Sciences and Management, University of Bradford, UK                     | 2009        |
| 1 <sup>st</sup> Research Students Conference, Liverpool John Moores University, UK                    | 2008        |

## Voluntary Work

International Aid Trust, Lancaster, UK  
Red Rose Refugees, Lancaster University, UK  
Global Link Development Education Centre, Lancaster, UK

2018  
2018 - date  
2018 – date

## Skills

- Writing and analysis
- Team working skill
- Qualitative and quantitative research
- Data Analysis
- Computer and Internet skills

## Appendix

### Publications

- **Yakalhed, M. and Matook, M.** (2019): “The Significance of Information Contained in the Cash Flow Statement of Libyan Investment Companies”, Journal of Computing and Management Studies, Vol. 3, No. 3, available at: <https://sites.google.com/site/jcomandman/i3v3>
- **Zakari, M., Atkins, J. and Elahahoubi, I.** (2018): “Libyan Companies and Implementing the Board of Directors’ Mechanism – An Empirical Study of the Listed Firms in Libya”, Corporate Board: Role, Duties & Composition Journal, Vol. 14, No. 1, available at: <https://virtusinterpress.org/Implementing-the-board-of.html>
- **Zakari, M.** (2015): "Internet and Accounting Research", AFAQ Journal of Economic, Faculty of Economic, Almageb University, Libya.
- **Zakari, M.** (2014): "Challenges of Adoption of International Financial Reporting Standards (IFRS) in Libya ", International Journal of Accounting and Financial Reporting (IJAFR), Vol. 4, No. 2, available at: <http://www.macrothink.org/journal/index.php/ijafr/article/view/6302>
- **Zakari, M.** and Ahmed, N. (2014): "The Role of Audit Evidence Source In Enhancing the Quality and Reliability of Libyan Auditor's Report", Review of Integrative Business and Economics Research, Vol. 3, No. 1, pp 1- 12, available at: <http://sibresearch.org/riber-3-1.html>
- **Zakari, M.** (2013): "Does Audit Evidence Type Effects on Quality of Auditor's Opinion?", Corporate Ownership & Control Journal (CO CJ), Vol. 11, pp 96- 106
- **Zakari, M.** (2013): "Accounting and Auditing in Developing Countries - Arab Countries", Journal of Economics and Political Sciences, Tripoli University, Vol. 16, No. 10, pp 1-27, available at: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2243903](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2243903)
- **Zakari, M. and Menacere, K.** (2012): "The Challenges of the Quality of Audit Evidence in Libya", African Journal of Accounting, Auditing and Finance (AJAAF), Vol. 1, No. 1, pp 3 – 24, available at: <http://inderscience.metapress.com/content/022k178x17t8t624/fulltext.pdf>

### Books

- **Zakari, M. and Elahahoubi, I.** (2018): “Corporate Governance in Arab Countries: Specifics & Outlooks”, 1<sup>st</sup> ed, Virtus Interpress Publication, Ukraine, (Chapter) available at: <https://www.virtusinterpress.org/New-book-on-Corporate-Governance,5207.html>
- **Zakari, M.** (2016): "IFRS in Emerging Economics – Libya, Challenges and Opportunities", 1st ed, Scholar's Press Publication, Germany, available at: <https://www.amazon.com/IFRS-Emerging-Economics-Challenges-Opportunities/dp/3659841048>
- **Zakari, M.** (2013): "Audit Evidence Obtained by Libyan Auditors: Challenges, Problems and Solutions", 1<sup>st</sup> ed, Scholar’s Press Publication, Germany, available at: <https://www.amazon.com/Audit-Evidence-Obtained-Libyan-Auditors/dp/363951324X>