Ahmad Muhammad Alomari

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Research interests

AI and digital technology in accounting and auditing; Financial reporting quality; Corporate governance; ESG and sustainability reporting; Banking and FinTech; Language models for disclosure measurement; Emerging capital markets.

Education

Doctor of Philosophy, in progress. School of Management, Universiti Sains Malaysia, Penang, Malaysia. Registered study period January 2026 to December 2030.
Dissertation: The Impact of Digital Technology Integration on Financial Reporting Quality in Jordanian Non-Financial Companies: The Moderating Effect of Corporate Governance Quality. Supervisor: Assoc. Prof. Dr. Anwar Allah Pitchay.

Master of Science in Accounting. Faculty of Economics and Administrative Sciences, Yarmouk University, Irbid, Jordan. 2016.
Cumulative average 80.5 percent (Very Good). Thesis: The Impact of Board of Directors and CEO Educational Qualifications and Experience on Performance: A Field Study on Manufacturing Companies Listed on the Amman Stock Exchange.

Bachelor of Administrative Sciences, major in Accounting. Faculty of Economics and Administrative Sciences, Yarmouk University, Irbid, Jordan. 2014.
Cumulative average 76.6 percent (Very Good).

Publications

Peer-reviewed journal articles

1. Altaany, A. Z., & Alomari, A. (2026). The Effect of ESG Controversies on Corporate Financial Performance: Evidence from US Listed Firms. *Sustainability*, 18(19), 9901. doi.org/10.3390/su18199901
2. Alrwabdah, F., & Alomari, A. (2026). Linking Green Banking Practices to Customer Advocacy: Examining the Mediating Effect of Environmental Concern and the Moderating Influence of Corporate Image in the Jordanian Banking Sector. *Dibon Journal of Business*, 2(3), 514-531. doi.org/10.64169/djb.260
3. Tahat, Z., Alomari, A., Al-Radaideh, I., Alessa, A. T., Al-Gasaymeh, A., Alhajjeah, D., & Jarbou, S. I. (2026). The role of investor trust in mediating the impact of perceived blockchain integration on perceived stock market efficiency: evidence from the amman stock exchange. *Frontiers in Blockchain*, 9, 1844368. doi.org/10.3389/fbloc.2026.1844368
4. Alzoubi, R., Gharaibeh, M. R., Al-Radaideh, I. S., Alomari, A., Alzoubi, S. I., & Alrwabdah, F. (2026). The Role of Digitization in Corporate Financial Performance: Evidence from GCC Banks. *Journal of Risk and Financial Management*, 19(8), 631. doi.org/10.3390/jrfm19080631 [Scopus]
5. Bakhit, M., Alrwabdah, F., Alomari, A., Babiker, I., Alharthi, A., & Zainy, G. (2026). Measuring Environmental Exposure Beyond ESG Ratings: A Transparent Sector-Based Carbon-Exposure Measure and Firm Profitability Across Six Developed Markets. *Sustainability*, 18(14), 7372. doi.org/10.3390/su18147372 [Scopus] [Web of Science]
6. Alrwabdah, F., & Alomari, A. (2026). Sustainable Business Models and ESG Reporting Quality? Evidence from Serial Mediation Model of Technology Adoption and Triple Bottom Line Performance. *Dibon Journal of Business*, 2(2), 446-468. doi.org/10.64169/djb.259

7. Babiker, I., Alrwabdah, F., Alomari, A., Bakhit, M., Alharthi, A., & Elfaki, M. (2026). The Temporal Paradox of Mandatory Sustainability Disclosure: Evidence from Saudi Arabia's 2021 Tadawul ESG Guidelines on Reporting Quality. *Sustainability*, 18(13), 6582. doi.org/10.3390/su18136582 [Scopus] [Web of Science]
8. Alharthi, A., Alomari, A., Alrwabdah, F., Bakhit, M., Babiker, I., & Ramadan, M. A. M. A. (2026). Green Digital Technologies as Catalysts for Sustainable Business Transformation: Institutional Drivers of IFRS-Aligned Climate Disclosure in an Emerging Capital Market. *Sustainability*, 18(11), 5312. doi.org/10.3390/su18115312 [Scopus] [Web of Science]
9. Alrwabdah, F., Alomari, A., AL-Radaideh, I., Almomani, T. M., Alzoubi, R., Rawabdeh, A., & Lok, C. (2026). Machine Learning-Based Prediction of Firm Performance using Ownership Structure, Board Diversity, and AI Analytics: Evidence from Jordanian Listed Firms (2015–2024). *Scientific Culture*, 12(2.1), 8934-8953. doi.org/10.5281/zenodo.19892059
10. AL-Radaideh, I., Almajali, M., Qadorah, A. A., Tahat, Z., Alomari, A., Alawamreh, M. I., & Alrwabdah, F. (2026). The Impact of AI-Driven Accounting Technologies on Financial Performance: Evidence from Listed Financial Companies in Jordan. *Scientific Culture*, 12(2.1), 6154-6169. doi.org/10.5281/zenodo.19410787
11. AL-Radaideh, I., Alrwabdah, F., Alomari, A., Al-Khazaleh, S., Almomani, T. M., Alzoubi, R., & Rawabdeh, A. (2026). Perceived AI Replacement Threat and Accountants' Job Performance: The Mediating Role of Technology Anxiety. *Scientific Culture*, 12(2.1), 5712-5731. doi.org/10.5281/zenodo.19265101
12. Tahat, Z., Alomari, A., & Alrwabdah, F. (2026). Market volatility under trade policy uncertainty: GARCH evidence from Trump's 2025 tariff announcements. *International Trade, Politics and Development*, 1-17. doi.org/10.1108/itpd-11-2025-0061

Accepted, in press

1. Alrwabdah, F., Alomari, A., Alsheikh, A. H., & Alsheikh, W. H. (in press). Environmental, Social, and Governance Pillar Disclosure and Accrual-Based Earnings Management in Saudi Arabia: The Moderating Role of Firm Profitability. *Humanities and Social Sciences Communications*.
2. Alsheikh, A. H., Alrwabdah, F., Alomari, A., & Alsheikh, W. H. (in press). Decoding the Leverage and Profitability Nexus in Saudi Financial Firms: Disentangling Within-Firm and Between-Firm Effects via the Mundlak Hybrid Approach. *International Journal of Emerging Markets*.

Under review

1. Alomari, A., & Pitchay, A. A. (under review). Digital Technology, Governance, and Financial Reporting Quality: A Systematic Bibliometric Review and Integrative Research Agenda..
2. Alrwabdah, F., Alkhazaleh, Q. K., Alomari, A., & Pitchay, A. A. (under review). Talk or Tokens? Generative AI Evidence on Whether the Market Distinguishes Substantive from Symbolic Blockchain Disclosure..
3. Alomari, A., & Pitchay, A. A. (under review). Beyond the Tautology Critique: A Resource-Based View Framework for Digital Technology Integration and Financial Reporting Quality in Emerging Markets..
4. Bakhit, M., Alrwabdah, F., Alomari, A., Babiker, I., & Alharthi, A. (under review). Technological Transformation of Banking Ecosystems: A Systematic Literature Review, Bibliometric Analysis, and Integrative Framework for Mapping and Theoretical Synthesis of Emerging Technologies..

Working papers and preprints

1. Babiker, I., Alrwabdah, F., Alomari, A., Ramadan, M. A. M. A., Alharthi, A., & Bakhit, M. (2026). Algorithmic Governance and Audit Efficiency: The Role of AI Adoption and IT Governance in Jordanian Commercial Banks. *Research Square*. doi.org/10.21203/rs.3.rs-9348015/v1
2. Alomari, A., Alrwabdah, F., Bataineh, H., Rawabdeh, A., Zakzouk, F., Abdelrehim, M., Hamdan, M. n., & Alawamreh, M. I. (2026). The Impact of Mandatory Sustainability Assurance on Reporting

Credibility in the Amman Stock Exchange. *Research Square*. doi.org/10.21203/rs.3.rs-9152028/v1

3. Alrwabdah, F., Alomari, A., Alsheikh, A., & Alsheikh, W. (2026). When Disclosure Reveals and Conceals: Differential Effects of Environmental, Social, and Governance Pillars on Earnings Management in Saudi Arabia's Vision 2030 Era. *Research Square*. doi.org/10.21203/rs.3.rs-9861313/v1
4. Alomari, A., & Alrwabdah, F. (2026). FinTech Adoption and Bank Performance in the Gulf Cooperation Council: Panel Evidence from 73 Listed Commercial and Islamic Banks (2020–2025).. doi.org/10.20944/preprints202606.1615.v1
5. Alomari, A., & Alrwabdah, F. (2026). Agentic Artificial Intelligence in Auditing: A Systematic Literature Review.. doi.org/10.20944/preprints202606.0941.v1
6. Alrwabdah, F., & Alomari, A. (2026). AI-Driven Banking Accounting and Organizational Resilience: Decision Intelligence as Mediator and Digital Leadership as Moderator.. doi.org/10.20944/preprints202606.0395.v1
7. Alrwabdah, F., & Alomari, A. (2026). Human Capital Accounting and Market Valuation of Football Players: Assessing the Role of Performance Metrics and Intangible Assets on Financial Reporting and Club Value.. doi.org/10.20944/preprints202606.1055.v1
8. Alomari, A., & Pitchay, A. B. A. (2026). A bilingual fine-tuned language model for measuring digital technology integration in Arabic and English annual report narrative.. doi.org/10.2139/ssrn.7517639

Thesis

1. Alomari, A. M. (2016). The Impact of Board of Directors and CEO Educational Qualifications and Experience on Performance: A Field Study on Manufacturing Companies Listed on the Amman Stock Exchange. Yarmouk University, Irbid, Jordan.

Research software

1. Alomari, A., & Pitchay, A. A. (2026). DTI Coder: bilingual measurement of digital technology integration in annual-report narrative (v1.1.0).. doi.org/10.5281/zenodo.22918276

Teaching experience

SmartPLS instruction for master's students. Yarmouk University, Irbid, Jordan.
Structural equation modelling with SmartPLS for research students.

Part-time Lecturer, Administrative and Financial Program. Jordan College for Science and Technology, Irbid, Jordan. Second semester, 2016/2017.
Principles of Accounting 1 and 2, Intermediate Accounting, Cost Accounting, Managerial Accounting, Principles of Management, Principles of Finance.

Part-time Lecturer. Queen Rania Center, Yarmouk University, Irbid, Jordan. 2015 to 2016.
Accounting principles for undergraduate students, including course materials and assessment.

Academic service

Verified peer reviewer on the Web of Science record: Management & Sustainability: An Arab Review (Emerald), October 2026; Cogent Economics & Finance (Taylor & Francis), September 2026; Journal of Islamic Accounting and Business Research (Emerald), August 2026; International Journal of Emerging Markets (Emerald), August 2026.

Professional experience

Assistant Accountant. Al-Wasatiyah Sharia Court of First Instance, Department of the Chief Justice, Jordan. September 2017 to present.
Accounting entries, cash management, bank reconciliations, budget execution follow-up, and periodic financial reports through the government financial management system (GFMIS).

Workshops and research training

SmartPLS and SPSS data analysis workshops (instructor).

Advanced Panel Data Analysis by Stata (participant). School of Management, Universiti Sains Malaysia. 27 and 28 July 2026.

Certificates

- ISO 31000:2018 Enterprise Risk Management: Framework for Risk Leaders, Alison, 8 September 2026.
- Fundamentals of Large Language Models, The LLM Course, Hugging Face, 3 May 2026.
- Introductory Stata 2023: Graphics and Data Visualization, Alison, 6 June 2023.
- Integrated Administrative Skills programme (30 training hours), Institute of Public Administration with the Sharia Judicial Institute, 29 May to 2 June 2022.
- IBM Certified Specialist, SPSS Statistics Level 1 v2, IBM Analytics, 29 May 2020.
- Econometrics with EViews: Time Series and Panel Data, Udemy.
- International Computer Driving Licence, all seven modules, ICDL Testing and Training Centre, Ministry of Education, Irbid, 2006.

Methods and software

Panel data regression, PLS-SEM mediation and moderation, GARCH, machine learning prediction, language models for disclosure measurement. Stata, SPSS, EViews, SmartPLS, AMOS, R.

Languages

Arabic (native); English (fluent).