#### 3

#### Curriculum Vita

#### Ghassan Daas DAAS Sa‘aydeh Ph.D

1. **General Information**

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| Family Name: | **DAAS Sa‘aydeh**  C:\Users\Dr. Ghassan Daas\Desktop\ghassan.jpg |
| First Name: | **Ghassan** |
| Date of Birth: | 1968 |
| Nationality: | Palestinian |
| Civil status: | Married, 5 children |
| Address | Mob. 0569-788215, 0599-788215, WhatsApp 0569-788215 , Jenin, Palestine  E-mail , daas@najah.edu |
| PROPOSED POSITION | Financial Expert, Municipal Finance Expert, Local Economy Expert |
| EDUCATION | **PhD**, **Accounting**, **Accounting Information Systems**,, Amman Arab University for Graduate Studies, Jordan, 2006.  **MA, MBA, Accounting,** Univ. of Jordan, Amman, Jordan, Aug. '93.  **ACPA** (**Arab Certified Public Accountant**) – Arab Society of Certified Accountants (ASCA), and Arab League (The Arab Academy for Science and Technology Advanced Management Institute (1996).  **BA, Accounting,** Al-Mustansiriah Univ., Baghdad, Iraq, June '1990. |
| **YEARS IN THE PROFESSION** | More than 30 years |

1. **Key Qualifications**

**Dr. Ghassan Daas. Financial Expert**

* More than 30 years of experience as a professional accounting and financial expert. Dr. Daas is specialist in leading and elaborating advanced financial analysis and evaluation, developing tariff structure and business plans, fixed assets registration and valuation, financial restructuring, cost control and cost reduction systems, Financial Reporting , Budgeting Systems , Business evaluation, Financial Management, Reporting and fund raising, Proposal Writing, Strategic planning, Human Resources Management, capacity building programs, institutional development, networking , software designer, And capital markets specialist.

1. Specific Country Experience and employment record:

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| Country | Date: from -- to |
| Director of the Economic Development and Social Research Center (EDSRC), Research centres at An-Najah National University | 2024- present |
| Palestine – An-Najah National University – Asst. Prof | 1999- present |
| Palestine/ Conduct economic, financial studies, financial systems, financial evaluation, financial analysis, and business models for several projects, HOPE | 2004-Present |
| Palestine – TAGI , Municipal and Public finance expert, free-lance consultant | 2007 – 2014 |
| Palestine/ CFO, Arab American University Jenin – CFO | 1996-1999 |
| Palestine/ Lecturer. Al\_Umah Collage | 1994-1996 |
| Jordan/ Main accountant and consultant for financial and accounting software , Computer city | 1990-1993 |

1. **Languages**

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| --- | --- | --- | --- |
| Language | Reading | Speaking | Writing |
| Arabic | Excellent | Excellent | Excellent |
| English | Excellent | V.good | V.good |

1. **Summary of Experience**

**5.1. Major Assignment Summary:**

**First : Water sector**

1. Developing strategic plan for WSRC - Water Sector Regulatory Council, 2024.
2. A Road Map to Transform CMWU into A Regional Water Utility, Transferring Water and Wastewater Services of Gaza, North Area, Middle Area and Khanyounis Municipalities to CMWU, 2021, financial and tariff expert. PWA.
3. Roadmap to Create Regional Water Utilities in the Frame of the Water Sector Reform in Palestine, socio economic experts, ORGUT, 2016-2017
4. Regional Sewerage Ramallah Project Package 3, BMZ No. 2004 65 930 and BMZ No. 212 70 206, Jerusalem Water ,Undertaking Ramallah, State of Palestine, GFA Consulting Group GmbH , financial and tariff expert, developing the tariff structure and the business plan, funded by KFW, 2023.
5. Developing the organizational structure, Job description, and financial sustainability plan for WSRC (Water Sector Regulatory Council ) 2024.
6. Water & Waste water services’ Operational Inspection training, WSRC (Water Sector Regulatory Council), 2021, financial expert.
7. Consultancy Services for Assessment on the affordability, willingness to pay, and tariff structure for water and wastewater services in Gaza, EMCC, 2020, Tariff Expert
8. Technical Assistance to Water and wastewater Master Plan of Hebron Governorate Project, affordability study, tariff structure, Economist expert, SES consulting. 2020, project funded by AFD, EU, and World Bank.
9. Technical Assistance to Hebron Wastewater Management Project, Tariff & Commercial expert, SES consulting. 2019, project funded by AFD, EU, and World Bank.
10. Consultancy Services for Designing Master Plan for Wastewater and Storm Water in WSSA Authority, Bethlehem, Financial Expert, BRL, and Community Development group, 2015.
11. Roadmap to Create Regional Water Utilities in the Frame of the Water Sector Reform in Palestine, public finance experts, CFG, 2017-2018
12. **Financial Expert**, Developing the financial manuals and tariff systems for Maythaloon JSCs for water and waste water, Financial Expert , AFD, PWA, 2012.
13. **Financial Expert**, Developing the financial manuals and tariff systems for Tubas JSCs for water and waste water, Financial Expert, AFD, PWA, 2012.
14. **Financial Expert**, Developing the financial manuals and tariff systems for Bit-Loqiah JSCs for water and waste water, Financial Expert, AFD, MDLF, 2014.
15. Feasibility Study and ESIA for Waste Water Management in Tubas Tayaseer Aqqaba and Al Aqaba areas, Financial, economical expert, 2011 – 2012, PWA, European Union.
16. Wastewater Reuse for Nablus Treatment plant, Assessment study, Financial Expert, Community Development Group. 2014.
17. **Financial Expert**, Designing master plan For Drinking water and Wastewater System in Qalqeliah CITY Financial Expert , AFD, 2012
18. Water supply and sewage facilities improvement for Bethlehem-Beit Jala –Beit Sahour area, financial expert, BRL, PWA, AFD, 2010.
19. Assessment of the feasibility of waste water service at Baqah al-sharqieah area, Aqua, AFD, 2015.
20. Consultancy Services for the Elaboration of a Feasibility Study for the Project “Wastewater Treatment Plant Ramallah”, financial and economical expert, PWA. KFW, 2009.

**Second: other sectors**

1. Developing strategic plan for TRC ( [Treatment and Rehabilitation Center for Victims of Torture](https://www.bing.com/ck/a?!&&p=22bd08b75107a376aef6ef183b3687eed8233ba6c1c2e00dabcde66915fbf48fJmltdHM9MTczNjQ2NzIwMA&ptn=3&ver=2&hsh=4&fclid=3514898b-3076-698a-090a-9ad431e668de&u=a1aHR0cHM6Ly93d3cuYmluZy5jb20vYWxpbmsvbGluaz91cmw9aHR0cCUzYSUyZiUyZnd3dy50cmMtcGFsLm9yZyUyZiZzb3VyY2U9c2VycC1sb2NhbCZoPTkwNSUyYmdwTjM2RWxadVdsQzBLcnBPQkpEVlFtTUVnS3RuRCUyZmRMaGdUejJ3JTNkJnA9bHdfZ2J0JmlnPTBCMThEMzE4MzcxRjQwRUI4RkE5NDczRTIzMjg2Q0QzJnlwaWQ9WU44MTQ4eDE1ODc5ODg1NjAxNzA0ODgwMTg4&ntb=1)), 2024.
2. Fixed Assets registration and valuation, Rawabi Municipality, 2024, financial expert.
3. Developing the structure of the Net Lending software, and related procedures, MoF , 2023.
4. Joint strategic spatial & investment plan for the targeted urban areas ( Nablus, Ramallah, Bethlehem, and Hebron), financial and economic expert, MDLF, 2022.
5. Economic Resilience Initiative - Infrastructure Technical Assistance. European International Bank, West Bank Power Distribution Reinforcement Study Palestine (West Bank), 2019/2020, Financial Analyst, Advisor, WYG ERI-ITA Consortium, now TETRAtech international . Developing the financial and economic model for the expansion and financing of the five big electricity utilities on Palestine ( NEDCO, HEPCO, TEDCO, SELCO and JEDCO)
6. Design and develop the net lending Model for MoF, 2023.
7. Developing Qalqilya Qluster Plan , Financial expert, 2023, MoLG.
8. Comprehensive Public Transportation Master Plan for the Urban Center of Ramallah and Al-Bireh, Financial expert, **Municipal Development and Lending Fund (MDLF),** 2023.
9. Preliminary Feasibility Study (For Licensing Purposes) Tires Recycling Plant Continuous Pyrolysis Production Line, financial expert 2023, private sector investment.
10. Developing strategic plans for both Nablus and Tulkarem governorates municipalities ( Baqah Al\_Sharqiah and Qefeen), Strategic planning expert, 2022/2023, An-Najah Company for Consultancy and Technical Studies funded by MDLF.
11. Fixed Assets registration and valuation, Jenin Municipality, 2022, financial expert.
12. Fixed Assets registration and valuation, Kharas Municipality, 2022, financial expert.
13. .
14. Municipal Development and Lending Fund, Municipal Development Program (MDP III), Institutional Assessment for implementing Financial Systems (IFMIS/RMIS) for 27 municipalities in West Bank. 2020, Financial Expert.
15. Local Economy expert: Developing SDIP plans and LED plans for Palestinian localities and Support the Preparation of Strategic Development and Investment Plans (SDIPs) in 36 Municipalities. RFP-WBGPCT-003-01-11-2017, Cluster #6 (Silat al Harithiya, Kafr Dan, Barta’a ash Sharqiya, Birqin, Az Zababida), 2018, TTRA-USAID.
16. Financial Expert: developing and implementing, organization structure, job description, and cadre system for Tubas Electricity Company. 2019.
17. **Financial Expert**, Fixed Assets Valuation for of three new upgraded municipalities, MDLF, 2018..
18. **Financial Expert** , **Local Economy Expe**30**rt,** Developing strategic planning Hebron Governorate, 2018.
19. Development Of Physical Plans for 5 Localities According to the Physical Planning Manual adopted by MoLG, socio economic experts, MDLF, through Bayt Alhandasah Consultative Co. 2017.
20. Updating the expansion of Development Of Physical Plans for Al-Kafreat area According to the Physical Planning Manual adopted by MoLG, socio economic experts, MDLF, MDLF, through Bayt Alhandasah Consultative Co. 2017.
21. Development of a Road Map for a more autonomous WSSD Nablus- Palestine, Financial Expert, CONSULAQUA, Hamburg, UG, 2016.
22. **Financial Expert**, Fixed Assets Valuation for of Jenin JSC for water , AFD, 2014.
23. **Financial Expert**, Municipal Finance III: Municipal Revenues – Towards Policies, Municipal budget analysis, Municipal revenues reform, and capacity building programs, World Bank, 2012.
24. **Financial Expert**, Municipal Finance III: Municipal Revenues – Towards Policies, Updating Financial policy paper, and developing implementation program, World Bank, 2012.
25. **Team leader, Municipal finance expert**, Institutional assessment for IFMIS ( integrated financial and management information system) implementation in West Bank and Gaza strip , MDLF , 2015
26. **Team leader, Municipal finance expert**, Enhancement of Internal Audit Departments and Institutionalization of Developed Internal Audit Manual in Total 27 Partners LGUs in the West Bank Program: Local Government and Infrastructure Program - LGI, Global Communities , 2014
27. **Financial Expert**, Independent Verification Agent (IVA) to Audit Performance of Solid Waste Management in Southern West Bank, Palestine, World Bank. 2014.
28. Ghassan Daas, Financial Expert, Fixed Assets Valuation for 41 local authorities in West Bank, MDLF 2014..
29. **Financial Expert**, Developing Internal control and auditing manual for LGUs for the benefit of MoLG, CHF, 2013.
30. **Financial Expert,** Assessing the revenues sources for village councils at West Bank, World Bank, 2012.
31. **Financial Expert**, Developing the cash base procedures manual for small and medium size municipalities, MDLF, 2011.
32. **Financial Expert,** Developing procedures for Budget, financial, and complaints Departments MoLG, CHF, MoLG, 2011.
33. **Financial Expert**, Developing training modules and delivering training for LGUs, ( Financial Audit, cost analysis, budgets analysis), CHF, 2011.
34. **Financial Expert**, Developing revenue generation guidelines for new amalgamated municipalities “ Al-Motahida, Marj Ben Amer, Al-Kafryaat, and Al-Yaseria, MDLF. 2011
35. **Financial Expert**, Assets Evaluation for Ramallah, Al-Biereh, Betonia, and Salfeet, MDLF. 2011
36. **Financial Expert**, Study Situation analysis on Property Tax system in Palestine, JICA, 2011.
37. **Financial Expert**. Fixed Assets Valuation for 4 local authorities , Ramallah, Al-Biereh, Betonia, Salfeet, MDLF, 2011
38. **Financial Expert**, Transferring electricity to electricity utility company for Northern West Bank municipalities NEDCO, World Bank, 2010.
39. **Financial Expert**, Comparative study of property tax, Jordan, Palestine and Egypt, JICA, 2010
40. **Financial Expert**, Preparing Balance sheet base line items for Jenin, Ya’abad, and Al-Yamoon Municipalities, MDLF, 2010
41. **Financial Expert,** Training modules on financial analysis for municipalities, Ramallah, Al-Biereh, and Salfeet Municipalities, using financial excel approach, GIZ, 2010
42. **Financial Expert**, Development of Strategic Development and investment Plans for Five Localities in Hebron Governorate. (Souref, Saeer, Beit Omer, Kharas, and Biet Ola), MDLF, 2010
43. **Financial Expert** , Developing Fiscal policies manual for Palestinian LGUs, MoLG , JICA, 2009
44. **Financial Expert**, Developing financial procedures and internal control manual for Hebron Bethlehem Joint Service Council for waste management JSC H&B, in addition setting up the financial software segments and accounts, World Bank, 2009
45. **Financial Expert,** Development of the Physical Planning Manual for the Benefit of MoLG through MDLF, MDLF, 2009
46. **Financial Expert,** Fixed Assets Valuation for 8 local authorities in the Middle area of the WB, MDLF, 2009
47. **Financial Expert**, Amalgamation Project for South East Jenin Local Governmental Units and Maithalune areas, MDLF, 2008
48. **Financial Expert,** Fixed Assets Valuation for 9 local authorities in the northern area of the WB, MDLF, 2008
49. **Financial Expert,** Developing financial procedures manual , Nablus Municipality, Electricity Dept. , Nablus Municipality, 2007
50. **Financial Expert,** Developing financial procedures manual, Tammon , Joint Service Council, Jenin, SAFE, 2002
51. **Financial Expert**, Developing financial procedures manual, Salfeet Municipality, GIZ, 2000
    1. **Developing Financial and Accounting Procedures Manuals:**

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| Source of Fund – or Through | Client | Year | Position | Project |
| PalTrade | TAGI | 2014 | Financial expert | 1. Developing the financial and procurement policies and procedures for PalTrade |
| Global Communities | Global Communities | 2014 | Financial expert | 1. Developing internal control manual for LGUs for the benefit of Ministry of Local Government - Palestine |
| MDLF | MDLF | 2011 | Financial expert | 1. Developing the cash base procedures manual for small and medium size municipalities, MDLF, |
| AFD | Palestinian Water Authority PWA | **2012** | Financial expert | 1. Developing the financial and accounting procedures manual through Operating Maithalune Joint Water and Sanitation Service councils (M&T JWSSC) |
| AFD | Palestinian Water Authority PWA | **2013** | Financial expert | 1. Developing the financial and accounting procedures manual through Operating Tubas Joint Water and Sanitation Service councils (M&T JWSSC) |
| AFD | MDLF | **2014** | Financial expert | 1. Developing the financial and accounting procedures manual through Operating Biat Loqiah Joint Water and Sanitation Service councils (M&T JWSSC) |
| Nablus Municipality | Nablus Municipality | **2007** | Financial expert | 1. Developing financial procedures manual , Nablus Municipality, Electricity Dept. , Nablus Municipality |
| ,SAFE | SAFE | **2002** | Financial expert | 1. Developing financial procedures manual, Tammon , Joint Service Council, Jenin, SAFE, |
| **GIZ** | **GIZ** | **2000** | Financial expert | 1. Developing financial procedures manual, Salfeet Municipality, GIZ, |
| NAPCO | NAPCO | 2009 | Financial Expert | 1. Developing financial procedures manual for NAPCO |
| Palestinian Industrial Union | Palestinian Industrial Union | 2008 | Financial Expert | 1. Developing financial procedures manual - Al-Miner Industrial company, |
| Palestinian Industrial Union | Palestinian Industrial Union | 2008 | Financial Expert | 1. Developing costing system manual - Al-Miner Industrial company |
| (TRC) | (TRC) | 2004 | Financial Expert | 1. Developing financial procedures manual , Treatment & Rehabilitation Center for Victims of Torture' (TRC) in Ramallah |
| FMI | Azzoni Company, Nablus | 2003 | Financial Expert | 1. Developing financial procedures manual, Azzoni Company, Nablus, |
| Selet Al-Thaher, Joint Service Council, | Selet Al-Thaher, Joint Service Council, | 2003 | Financial Expert | 1. Developing financial procedures manual, Selet Al-Thaher, Joint Service Council, Jenin, |
| SAFE | Safe The children | 2003 | Financial Expert | 1. Developing financial procedures manual , Al-Zababdeh Municipality, Jenin, |
| Al-Zalmoot Company | Al-Zalmoot Company | 2002 | Financial Expert | 1. Developing financial procedures manual, Al-Zalmoot Company, Nablus |
| APLA | APLA | 2001 | Financial Expert | 1. Developing financial procedures manual, Association of Palestinian Local Authority, APLA |
| Orphans Care Community | Orphans Care Community | 2001 | Financial Expert | 1. Developing financial procedures manual, Orphans Care Community |
| Vegetable Oil Company | Vegetable Oil Company | 2001 | Financial Expert | 1. Developing financial procedures manual, Vegetable Oil Company, Nablus, |
| USAID | DAI | 2000 | Financial Expert | 1. Developing financial procedures manual for USM – Union of Marble and Stone, |
| USAID | DAI | 2000 | Financial Expert | 1. Developing financial procedures manual, Wood industries Union- Gaza- |
|  | Reyada | 2011 | Financial Expert | 1. Assessing and developing financial systems for six NGOs at the Northern part of West Bank |

* 1. **Financial expert in Institutional Development and Reform projects**

| **Project** | **Position** | **Year** | **Client** | **Source of Fund – or Through** |
| --- | --- | --- | --- | --- |
| 1. Regional Sewerage Ramallah Project Package 3, BMZ No. 2004 65 930 and BMZ No. 212 70 206, Jerusalem Water ,Undertaking Ramallah, State of Palestine, | , financial and tariff expert, | 2023 | Consulting Group GmbH, GFA 2023 | KFW, |
| 1. Comprehensive Public Transportation Master Plan for the Urban Center of Ramallah and Al-Bireh,**)** | Financial expert, | 2022/2023 | Municipal Development and Lending Fund (MDLF | Municipal Development and Lending Fund (MDLF |
| 1. Economic Resilience Initiative - Infrastructure Technical Assistance. European International Bank, West Bank Power Distribution Reinforcement Study Palestine (West Bank).   Developing the financial and economic model for the expansion and financing of the five big electricity utilities on Palestine ( NEDCO, HEPCO, TEDCO, SELCO and JEDCO) | Financial Analyst, Advisor | 2019/2020 | WYG ERI-ITA Consortium. | European international Bank  EIB |
| 1. Technical Assistance to Hebron Wastewater Management Project, , 2019, project funded by | Tariff & Commercial expert | 2019 | SES consulting. | AFD, EU, and World Bank. |
| 1. Developing and implementing the employees cadre system for Tubas electricity utility | Financial expert | 2019 | Tubas Electricity company | Tubas Electricity company |
| 1. Institutional Assessment for IFMIS implementation in West Bank and Gaza | Team Leader, financial, municipal finance expert | 2015 | MDLF | World Bank |
| 1. Local Technical Consultants-LTC’s. for MDP 3nd Cycle- North West Bank | Financial expert, Controller | 2014 | 26 municipalities in the North West Bank | MDLF |
| 1. Designing Master Plan for Wastewater and Storm Water in WSSA Authority | Financial expert, | 2015 | Community Development Group | AFD |
| 1. Operating Maithalune and Tubas Joint Water and Sanitation Service councils (M&T JWSSC) | Financial expert | 2012 | Palestinian Water Authority PWA | AFD |
| 1. Development of procedural Manuals for Seven directorates at the MoLG | Financial expert | 2011 | Ministry of Local Government | CHF |
| 1. Local Technical Consultants-LTC’s. for MDP 2nd Cycle- North West Bank | Financial expert, Controller | 2012 | 42 municipalities in the North West Bank | MDLF |
| 1. Local Technical Consultants-LTC’s. for MDP 1st Cycle- North Wek2st Bank | Financial expert, Controller | 2010 | 42 municipalities in the North West Bank | MDLF |
| 1. Comprehensive Institutional Assessment and Development of Three Years Capacity Building Plan for The Ministry of Agriculture | Financial and Local economy expert | 2011 | Ministry of Agriculture – MoA | Italian |
| 1. Institutional Assessment for four municipalities (Qabatyah, Qabalan, Alezareyyah, and Baninaeem). | Financial Expert | 2008 | Four Municipalities: (Qabatyah, Qabalan, Alezareyyah, and Baninaeem | GTZ |
| 1. Institutional Development Project for The Multi-Purpose Community Resource Center (MCRC) – NGO located in Nablus | Financial Expert | 2008 | Multi-Purpose Community Resource Center (MCRC) – NGO located in Nablus | UNESCO |
| 1. Establishment of Nablus Electricity Undertaking | Financial Expert | 2007 | Nablus Municipality | Nablus Municipality |
| 1. Operating Nablus Municipality One Stop Shop (Citizens Service Center) | Financial Expert | 2007 | Nablus Municipality | Nablus Municipality |
| 1. Institutional Development and Capacity Building Project for Tamoon Joint Service Council for Solid Waste | Financial Expert | 2002 | Tamoon Joint Service Council for Solid Waste | Save the Children Federation- DFID |
| 1. Institutional Development for Al-Zababdeh Municipality | Financial Expert | 2001 | Al-Zababdeh Municipality | Save the Children Federation- DFID |
| 1. Institutional Development for The Union of Stone and Marble Industry | Financial Expert | 2000 | Union of Stone and Marble Industry | DAI |
| 1. Institutionalization of HAWA Cultural Center at Nablus City | Financial Expert | 2007 | HAWA Cultural Center at Nablus City | HAWA Cultural Center at Nablus City |
| 1. Water Supply and Sewerage Facilities Improvement for Bethlehem – Beit Jala – Beit Sahur Area – Institutional Assessment for WSSA | Financial Expert | 2009 | WSSA  Bethlehem, Beit Jala, Beit Sahour | AFD |
| 1. Business Evaluation for Azooni Group- Nablus – Palestine | Financial Expert | 2011 | Azooni Group | Azooni Group |
| 1. Beitonia Municipality Restructuring according to the OS adopted by MoLG | Financial Expert | 2009 | Beitonia Municipality | Beitonia Municipality |

* 1. **Financial Expert, Local Economy Expert in the Developmental Strategic Planning Projects:**

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| **Project** | **Position** | **Year** | **Client** | **Source of Fund – or Through** |
| 1. Developing strategic plan for WSRC | Strategic planning expert | 2024 | WSRC | WSRC |
| 1. Developing strategic plan for TRC | Strategic planning expert | 2024 | TRC | TRC |
| 1. Developing Qalqilya Qluster Plan | Financial expert, | 2023 | MoLG. | UnHapitat |
| 1. Developing strategic plans for both Nablus and Tulkarem governorates municipalities ( Baqah Al\_Sharqiah and Qefeen) | Strategic planning expert | 2022/2023 | An-Najah Company for Consultancy and Technical Studies | MDLF |
| 1. Joint strategic spatial & investment plan for the targeted urban areas ( Nablus, Ramallah, Bethlehem, and Hebron), | Financial and economic expert | 2022 | MDLF | MDLF |
| 1. Developing SDIP plans and LED plans for Palestinian localities and Support the Preparation of Strategic Development and Investment Plans (SDIPs) in 36 Municipalities. RFP-WBGPCT-003-01-11-2017, Cluster #6 (Silat al Harithiya, Kafr Dan, Barta’a ash Sharqiya, Birqin, Az Zababida), | Local Economy expert: | 2018 | HOPE, NCD, TTRA | TTRA-USAID |
| 1. Development Of Physical Plans for Localities According to the Physical Planning Manual adopted by MoLG | Local economy expert | 2017 | MDLF, through Bayt Alhandasah Consultative Co. | MDLF |
| 1. Updating the Development Of Physical Plans for Al-Kafreat According to the Physical Planning Manual adopted by MoLG | Local economy expert | 2017 | MDLF through Bayt Alhandasah Consultative Co | MDLF |
| 1. Developing Ramallah Strategic planning framework for 20 years | Local economic Expert | 2014 | Global Communities | USAID |
| 1. Developing organization structure and job description of Palestinian bar-coding association | Institutional development expert | 2013 | Palestinian federation of Industries | USAID |
| 1. Development of a 4 years Strategic Development and Investment Plan for Trqomyah, Al-Shoukh, and Janata municipalities, cluster 5 | Financial, Local Economy Expert | 2012-2013 | MDLF | MDLF |
| 1. Development of a 4 years Strategic Development and Investment Plan for some municipalities at the southern part of West Bank municipalities, phase 4 and 5 , cluster 3 | Financial, Local Economy Expert | 2012-2013 | MDLF | MDLF |
| 1. Development of a 10 years Strategic Development and Investment Plan for Salfeet Governorate | Financial, Local Economy Expert | 2011-2012 | Salfeet Governorate | Ministry of Local Government - PWA |
| 1. Updating the Physical Planning Manual for the benefit of MoLG | Financial, Local Economy Expert | 2012 | MoLG | MDLF |
| 1. Development Of Physical Plans for Halhoul and Yabad Localities According to the Physical Planning Manual adopted by MoLG | Financial, Local Economy Expert | 2011-2012 | Halhoul and Yabad Municipalities | CHF |
| 1. Development Of Physical Plans for Nablus South East Villages According to the Physical Planning Manual adopted by MoLG | Financial, Local Economy Expert | 2011-2012 | Nablus South East Villages | MoLG - PWA |
| 1. Development of five Strategic Development and Investment Plans (SDIPs) for Five Localities in Hebron Governorate. (Souref, Saeer, Beit Omer, Kharas, and Biet Ola) | Financial, Local Economy Expert | 2010 | Souref, Saeer, Beit Omer, Kharas, and Biet Ola municipalities) | MDLF |
| 1. Comprehensive Institutional assessment and Development of Three Years Capacity Building Plan for The Ministry of Agriculture | Financial, Local Economy Expert | 2010 | Ministry of Agriculture | Italian Funds |
| 1. Development of the Physical Planning Manual for the Benefit of MoLG | Financial, Local Economy Expert | 2009 | Ministry of Local government - MoLG | MDLF |
| 1. Exit – Planning workshop for USAID - UNDP – Sharek Projects | Financial, Local Economy Expert | 2006 | Sharek Youth Forum | UNDP |
| 1. Development of three years strategic Plan for The Multi Purpose Community Resource Center | Financial, Local Economy Expert | 2005 | The Multi Purpose Community Resource Center | UNESCO |
| 1. Development of Development and Investment Plans (SDIP) for Al-Yamoon Municipality | Al-Yamoon Team Leader, Economical expert | 2012 | Al-Yamoon Municipality | CHF |
| 1. Development of Development and Investment Plans (SDIP) for Al-Yamoon Municipality | Al-Yamoon Team Leader, Economical expert | 2016 | Al-Yamoon Municipality | Al-Yamoon Municipality |

* 1. **Programs Developer, financial**

1. Palestinian organizations for safes, developing costing system, Qalqeliah, Azoon, 2016.
2. IFMIS, integrated financial and management information system assessment tool, software for assessing the readiness of Palestinian municipalities to implement the IFMIS, excel based programing, MDLF, 2015
3. Financial analysis software for education purposes, Palestine Technical University Kadoorie (PTUK), 2015, Excel based programing tools.
4. Developing costing system manual - Al-Miner Industrial Company, 2008. Palestinian Industrial Union.
5. Financial restructuring tools for Palestinian companies, 2001-2005, FMI, financial international markets company, Excel base programing tools
6. Implementing the internal control program, evaluation tool, excel based programing, 2014, Global Communities, “CHF”.
7. FMI Jordan, lending small enterprises, developing tools and training loan officer at Jordanian Banks, Jordan , 2005, FMI, financial international markets company, Excel base programing tools
8. Independent Verification Agent (IVA) to Audit Performance of Solid Waste Management in Southern West Bank, Palestine, World Bank. 2014-2018, Excel base verification tools.
9. Developing the disclosure system for Palestinian Security Market “ PSE”for quarterly disclosure of the listed companies financial statements, Excel based programing, 2001

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| * 1. Business Valuation, Assessment and Appraisal Projects: | | | | |
| Project | **Position** | **Year** | **Client** | **Source of Fund – or Through** |
| 1. Institutional (Technical, Financial, and Managerial) assessment for the Mechanical department at Nablus Municipality | Financial Expert | 2007 | Nablus Municipality | Nablus Municipality |
| 1. Institutional Assessment (Technical, Managerial, and Financial) for five companies in the WB | Financial Expert | 2007 | five companies in the WB | Palestinian Industrial Union |
| 1. JOBS Evaluation Project. JOBS project had been implemented in West Bank in Four main sectors; Education, Women and Youth, and agriculture and Water and Environment with a budget exceeds 4 million US dollars. | Financial Expert, socio economic expert | 2006 | ANERA | USAID |
| 1. TASHGEEL Project Evaluation. TASHGEEL project had been implemented in GAZA and West Bank in three main sectors; Municipal and Education, Cultural Heritage, and Social sector with a budget exceeds 20 million US dollars. | Financial Expert, socio economic expert | 2006 | ANERA | USAID |
| 1. Job Opportunities Through the Development of Basic Community Infrastructure (Jobs) Evaluation Project. (About 70 infrastructure projects were evaluated). | Financial Expert, socio economic expert | 2005 | Save the Children Federation | USAID |
| 1. Institutional Assessment for the Multi-Purpose Community Resource Center MCRC | Financial Expert, socio economic expert | 2006 | Multi-Purpose Community Resource Center MCRC | UNESCO |
| 1. Institutional assessment (Evaluation of the Managerial, Financial, and Technical Activities) of the 'Treatment & Rehabilitation Center for Victims of Torture' (TRC) in Ramallah | Financial Expert, | 2004 | (TRC) |  |
| 1. Review and Assessment of Bisan’s Center Strengthening Project of micro and small business enterprises – | Financial Expert, socio economic expert | 2005 | Bisan Center | Funded by CESVI Italian agency |
| 1. Local Government Capacity Building Project (LGCBP) Financial Institutional Development Data Collection Project – assessing the Financial Capabilities of 42 LGUs in WB and Gaza Strip to comply with the IFMIS financial Software developed by MDLF | Financial Expert, | 2007 | MDLF | MDLF |
| 1. Assessing the Financial Capabilities of Ramallah – Albireh – Betunia Municipalities to comply with the IFMIS financial Software developed by MDLF | Financial Expert, | 2007 | MDLF | GIZ |

* 1. **Fixed Assets Registration and Valuation:**

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| **Project** | **Position** | **Year** | **Client** |
| 1. Fixed Assets registration and valuation, Rawabi Municipality, 2024, financial expert. | Financial Expert | 2024 | Rawabi Municipality |
| 1. Fixed Assets registration and valuation, Jenin Municipality, 2022, financial expert. | Financial Expert | 2022 | Jenin Municipality |
| 1. Financial expert, for Registration and Valuation for review fixed assets registration for Kharas Municipality, | Financial Expert | 2022 | Kharas Municipality |
| 1. Financial expert, for Registration and Valuation for review fixed assets registration for Common Water Department (CWD) of the Joint Service Council for Planning and Development (JSCPD) of (Beit Leqya, Kharbatha Al-Misbah, Beit Seera and Beit Nuba), 2013-2014, the project is funded by BTC, and managed by MDLF | Financial Expert | 2014 | MDLF |
| 1. Financial expert for Registration and Valuation of Maithaloun (4 Localities) fixed assets registration (Building, Furniture, Vehicles, Machines, Tools, Spare Parts) for the water networks, the project was funded by AFD, supervised by PWA and implemented by Hope-NCD consortium. | Financial Expert | 2012 | MDLF |
| 1. Financial expert for Registration and Valuation of Tubas Joint Service Council (3 Localities) Fixed Assets (Building, Furniture, Vehicles, Machines, Tools, Spare Parts), the project was funded by AFD, supervised by PWA and implemented by Hope-NCD consortium. | Financial Expert | 2012 | MDLF |
| 1. Financial expert Financial Expert, Fixed Assets Valuation for 41 local authorities in West Bank, MDLF. , ( UG-HOPE) | Financial Expert | 2014 | MDLF |
| 1. Financial expert for Registration and Valuation of Fixed Assets Valuation for Area 1 Northern West Bank Municipalities (10 Municipalities). Areas: (Roads, Land, Building, Cultural Heritage) | Financial Expert | 2010 | MDLF |

* 1. **Feasibility Studies – Socio Economic Studies – Surveys**

| **Project** | **Position** | **Year** | **Client** | **Source of Fund – or Through** |
| --- | --- | --- | --- | --- |
| 1. Preliminary Feasibility Study (For Licensing Purposes) Tires Recycling Plant Continuous Pyrolysis Production Line | financial expert | 2023 | Private sector investment. | Private sector investment. |
| 1. Roadmap to Create Regional Water Utilities in the Frame of the Water Sector Reform in Palestine | Socio economic expert | 2016 | ORGUT | European Union |
| 1. Assessment of the feasibility of waste water service at Baqah al-sharqieah area | Financial expert | 2015 | Aqua | KFW |
| 1. Reviewing Ministry of Education public expenditure | Financial expert | 2013 | TAGI | MoE |
| 1. Field Survey for the Vegetable Oil Market in the Palestinian Market – West Bank and Gaza Strip | Statistical analysis expert | 2008 -2009 | Al- Anabtawee Group | Al- Anabtawee Group |
| 1. Nablus Municipality Commercial Complex feasibility study. | Financial, economical expert | 2007 | PALTEL Company | PALTEL Company |
| 1. Feasibility Study and ESIA for Waste Water Management in Tubas Tayaseer Aqqaba and Al Aqaba areas | Financial, economical expert | 2011 - 2012 | PWA | European Union |
| 1. Consultancy Services for the Elaboration of a Feasibility Study for the Project “Wastewater Treatment Plant Ramallah” | Financial, economical expert | 2009 | PWA | KFW |
| 1. Sanitation Study for Northwest Jerusalem Villages | Financial, economical expert | 2008 | PWA | PWA |
| 1. Feasibility Study and Fundraising proposal for Science and Technology Building at Hebron University | Financial, economical expert | 2010 | Hebron University | Hebron University |
| 1. Fundraising Proposals for Technology Lab at Al-Rawdah College | Financial, economical expert | 2008 | Al-Rawdah College | QIF – MoE&HE |
| 1. Fundraising Proposals for Brain Surgery Department at Sant Loqus Hospital (Al-Engeely Hospital in Nablus) | Financial, economical expert | 2008 | Al-Engeely Hospital in Nablus | Al-Engeely Hospital in Nablus |
| 1. Needs assessment Study and Fundraising Proposal for Orphan building for the benefit of Dar Al Reayeh NGO at Nablus | Financial, economical expert | 2007 | Dar Al Reayeh NGO at Nablus | Dar Al Reayeh NGO at Nablus |
| 1. A Market survey of the Push-To-Talk Service | Statistical analysis expert | 2006 | PALTEL | PALTEL |
| 1. Palestinian Labor Market Needs Assessment in Engineering, IT-Computer Science and Business Administration (MBA)   (Published Study) | Statistical analysis expert | 2006 | Hani Qaddomi Foundation | Hani Qaddomi Foundation |

* 1. **Financial Excel training:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Source of Fund – or Through** | **Client** | **Year** | **Position** | **Project** |
| UNOPS | TAGI, UNOPS | 2018 | Financial expert | 1. Advanced financial excel |
| PADICO | PADICO | 2003 | Financial expert | 1. Advanced financial excel |
| Palestinian Institute for banking and financial studies | Palestinian Institute for banking and financial studies | 2007 | Financial expert | 1. Financial excel |
| UNDP | TAGI | 2013 | Financial Expert | 1. Advanced financial excel 2010, UNDP |
| NEDCO | NEDCO | 2013 | Financial Expert | 1. Advanced financial excel, NEDCO, |
| GIZ | GIZ | 2010 | Financial Expert | 1. Training modules on financial analysis for municipalities, Ramallah, Al-Biereh, and Salfeet Municipalities, using financial excel approach, GIZ |

* 1. **Evaluation of academic program for the benefit of the Ministry of high education, the quality department:**

|  |  |  |
| --- | --- | --- |
| **Client** | **Institution** | **Program** |
| Ministry of high education | Al-Ebrahimia community collage | 1. Business programs |
| Ministry of high education | Al-Umah community collage | 1. Business programs |
| Ministry of high education | Al-Aroob community collage | 1. Business programs |
| Ministry of high education | Dier Al-Balah community collage | 1. Business programs |
| Ministry of high education | Al-Rawdah community collage | 1. Business programs |
| Ministry of high education | Arab American University | 1. Accounting Program |
| Ministry of high education | Kadoori university | 1. Accounting information system Program |
| Ministry of high education | Palestine University – Gaza | 1. Business programs |
| Ministry of high education | Palestine AL-Ahliyah collage | 1. Business programs |

1. **Conferences:**
2. The Knowledge economics conference of faculty of economics and Administrative sciences, April 2006
3. World Bank, MENA Region Framework-based IFRS Teaching Workshop, 19-21, April, 2015, Jordan.
4. The second conference of Economics and social sciences faculty, An-Najah National University, April 2019.
5. المؤتمر العلمي الدولي التاسع المشترك حول (الاتجاهات الحديثة في إدارة البلديات وتحسين جودة أدائها)   
    جامعة القدس المفتوحة - الجامعة الأردنية - بلدية الخليل2019
6. المؤتمر الخامس المحكّم لكليّة الاقتصاد والعلوم الاجتماعيّة للعام الأكاديمي 2023 **"استدامة الاقتصاد في عصر الثورة الصناعية 5.0"Scopus 2023**
7. The Joint Scientific Conference of the Faculty of Business and Communication - An-Najah National University and the School of Business - The University of Jordan 2024 "Resilient Future: Bridging Innovation, Business Intelligence, and Sustainability in Modern Business" **(FBCC-2024)**
8. Others (e.g. publications and research ):
9. Published research:
10. The Impact of Implementing IPSAS 1 Presentation of Financial Statements on The Reporting Quality of Large and Medium-Sized Palestinian Municipalities accepted for publishing, An-Najah University Journal for Research-B (Humanities), 2025.

#### The impact of value added tax on the financial performance for the Palestinian listed companies, An-Najah Journal for law and Economic, ANUJ-LE. Vol. 1 (1), 2025.

1. [ACCOUNTING STANDARD (IPSAS 1) (PRESENTATION OF FINANCIAL STATEMENTS) ON THE REPORTING QUALITY FOR BIG AND MEDIUM-SIZED PALESTINIAN MUNICIPALITIES](https://digitalcommons.aaru.edu.jo/cgi/preview.cgi?article=3051&context=anujr_b), [An-Najah University Journal for Research - B (Humanities)](https://digitalcommons.aaru.edu.jo/anujr_b), 2024, under review.
2. “The moderating role of firm size on the relationship between intellectual capital and firm performance among industrial companies listed on Palestine Exchange (PEX) & Amman Stock Exchange (ASE) for the period 2016 to 2022”. 2024, under review.
3. The Impact Of COVID-19 Pandemic on Disclosure, Conservatism, and financial KPIs: A Comparative Study of Palestinian and Jordanian Companies Listed on Stock Exchange Markets, 2024, under review.

#### The impact of a Company’s accounting income & Capital Structure on the Economic and Financial sustainability - An Empirical Study on Industrial Companies Listed on the Palestine & Amman’s Stock Exchange During for the period 2016-2022, CESS, 2024, Scoups-Indexed proceedings, 2023., under publishing.

1. The impact of green accounting disclosure on the financial performance of European industrial companies during the period 2010-2022, CESS, 2024, Scoups-Indexed proceedings, 2023., under publishing.
2. The Effect of Corporate Governance Indicators on the Efficiency of Working Capital Management for Industrial firms listed at Palestine Exchange (2018-2022) , CESS, 2024, Scoups-Indexed proceedings, 2024., under review- AlEin University Journal
3. Palestinian Social Security Fund Obstacles and Impacts on the sustainable development : an exploratory study, Arbeel University Journal – Jehan, volume 7, number 2, 2023, 10.24086/cuejhss.v7n2y2023.pp83-96.
4. The impact of covid-19 on conservatism for Palestinian Firms listed at PALESTINE EXCHANGE , CESS, 2023, Scoups-Indexed proceedings, 2023.
5. The Moderating effect of Governance on the impact of Forensic Accounting on the Quality of Accounting Information, The Industrial Public shareholding companies listed at Palestine Exchange, CESS, 2023, Scoups-Indexed proceedings, 2023.
6. EVALUATING TECHNICAL EFFICIENCY OF INSURANCE FIRMS OPERATING IN JORDAN AND PALESTINE, CESS, 2023, Scoups-Indexed proceedings, 2023.
7. The Impact of Covid-19 pandemic on the financial performance indicators for Palestinian firms listed at PEX , International conference on economics and administrative sciences, (ICEAS march, 2022, Scoups, Zarqa and An-Najah University.
8. The impact of the Covid-19 on stock market returns: Evidence from the most affected countries, The third conference of Economics and social sciences faculty, An-Najah National University, April 2021.
9. The Impact of Covid-19 pandemic on the Returned Checks in Palestinian Banks, The third conference of Economics and social sciences faculty, An-Najah National University, April 2021.
10. The effect of COVID-19 on the size of the credit facilities granted in the Palestinian Market, The third conference of Economics and social sciences faculty, An-Najah National University, April 2021.
11. The extent of implementing the internal control procedures “Palestinian municipalities’, (New trends in municipalities’ management and development of quality performance. University of Jordan and Al-Quds open university 9th international joint conference. April, 2019.
12. Tariff system as sustainability tool for introducing water services in Palestine, The second conference of Economics and social sciences faculty, An-Najah National University, April 2019.
13. Municipal bonds as a tool for financing capital investment in local government units in Palestine”, Investment Management and Financial Innovations, 17(1), 213-226. doi:10.21511/imfi.17(1).2020.19
14. VALUE RELEVANCE OF IFRS13 FAIR VALUE HIERARCHY INFORMATION IN PALESTINIAN FINANCIAL INSTITUTIONS, International Journal of Economics, Commerce and Management, United Kingdom Vol. VI, Issue 5, May 2018
15. Palestinian Banks Analysis Using CAMEL Model, International Journal of Economics and Financial Issues , ISSN: 2146-4138 , 2017, 7(1), 351-357.
16. The adoption of forensic accounting requirement through accounting curriculums at Palestinian universities, Palestinian Technical University Journal, 2016.
17. The contribution of Islamic banks to Palestinian banking activity, Journal for research, An-Najah National University, volume17, number 2, Dec 2003, ISSN 1727-8449.
18. The effect of foreign banks upon the activities of Palestinian national banks, Journal for research, An-Najah National University, volume18, number 1, June 2004, ISSN 1727-8449.
19. The effect of quantitative dealing variables on Al-Quds Index at PSE , Journal for research, An-Najah National University, volume19, number 1, June 2005, ISSN 1727-8449.
20. Accounting education using IT at Jordanian Universities BA level, the first conference of accounting Dept, Mo’ota University, Jordan, Oct, 2004.
21. Palestine country profile, the road ahead for Palestine, economic research forum Egypt, Femise 2006 Network, joint with other researchers, 2006.
22. Knowledge economics, the case of accounting information systems, the Knowledge economics conference of faculty of economics and Administrative sciences, April 2006.
23. Knowledge economics, theory and application, joint with other researchers, the Knowledge economics conference of faculty of economics and Administrative sciences, April 2006.
24. Computer application in accounting, ( financial excel, professional excel, access), book, Al-Quds Open University, 2010.

Supervising master theses: supervising master thesis through the period 2009-2020

1. The Impact of Corporate Social Responsibility Disclosure on the Relevance of Accounting Information of Companies Listed on the Palestine Exchange, Dema Shamali, 2023.
2. صندوق الضمان الاجتماعي الفلسطيني المعوقات والآثار المتوقعة على تحقيق التنمية المستدامة (دراسة استكشافية،عز الدين حمدان، 2023
3. THE IMPACT OF IMPLEMENTING INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD (IPSAS 1) (PRESENTATION OF FINANCIAL STATEMENTS) ON THE REPORTING QUALITY FOR BIG AND MEDIUM-SIZED PALESTINIAN MUNICIPALITIES, Hadeel Nayfe, 2023.
4. THE IMPACT OF COVID-19 PANDEMIC ON THE DISCLOSURE AND CONSERVATISM FOR PALESTINIAN AND JORDANIAN FIRMS LISTED AT SECURITY EXCHANGE MARKETS ,Yasmeen Jamal Badee Omar , 2023.
5. The Mediating Effect of Investment Decisions and Financing Decisions on the Influence of Capital Structure on Corporate Performance: Evidence From Palestinian and Jordanian Listed Companies, Majd Al Mallah, 2022.
6. FINANCIAL STABILITY OF INSURANCE COMPANIES UNDER COVID-19 PANDEMIC: EVIDENCE FROM MENA COUNTRIES, Hammam Mustafa, 2022.
7. The impact of value added tax on the financial performance of the Palestinian listed companies at PEX, Abrar Ajouli, 2023.
8. The Impact of Corporate Governance on Financial Reporting Reliability: Empirical study on banks listed in Palestine and Amman Stock Exchange, Ahmed AlKawamleh, 2022.
9. EVALUATING THE TECHNICAL EFFICIENCY OF INSURANCE FIRMS OPERATING IN JORDAN AND PALESTINE, Mohammad Hirzallah, 2022.
10. A Proposed model for Balance Score Card “BSC” for Palestinian Hospitals Performance Evaluation, Health Private Sector , Authors: Reem Awad , 2020.
11. Proposed model for forecasting the financial performance of industrial companies listed at PEX, Authors: Haneen Abu Hijli, 2019.
12. The Impact of liquidity and solvency on Cost Efficiency on Industrial Companies in Palestine and Jordan listed in Exchange Markets, Authors: Reem Abu Baker, 2019.
13. The effects of managerial performance on the financial performance considering firm size as a mediation variable, Authors: Sanable Yaseen, 2020.
14. The Extent of Auditors Awareness in Palestine for Forensic Accounting Requirements, Authors: Khaldiah Eshtaiah, 2019.
15. The compatibility of Accounting Education in the Palestinian Universities with the requirements of the Accounting Education Standards issued by the International Federation of Accountants and its impact on the Accounting Education Quality, Authors: Farooq Arrar, 2019.
16. The impact of earnings quality on stock prices for Palestinian listed at PEX. Authors: Amani Asadi, 2018.
17. The Impact of Internal Auditing Procedures on the KPI’s implemented By Municipal Development and Lending Fund for Palestinian Municipalities. Authors: Imad M A Rabaia , 2018.
18. Municipal Bonds as a Tool for Financing Capital Investment in Local Government Units, Palestine, Authors: Yaqin Awad, 2018.
19. The Practice of Creative Accounting in the Earning Management for Palestinian Companies Listed on the Palestine Exchange
20. Authors:Suha Noman Bhagat Asaad, 2017.
21. Value Relevance of IFRS13 Fair Value Hierarchy Information in Palestinian Financial Institutions. Authors:Tala Bilal Jamal, 2018.
22. Application of Equity Cash Flow and Residual Income Approaches in Valuing Commercial Banks: A Case Study of Commercial Banks operate in Palestine, Authors: Majdal Nasser, 2018
23. The Impact of Internal Auditing Procedures on the KPI’s implemented By Municipal Development and Lending Fund for Palestinian Municipalities, Authors: Imad Raba’a, 2018.
24. Municipal Bonds as a Tool for Financing Capital Investment in Local Government Units, Palestine, Authors: Yaqeen Awad, 2018.
25. The taxpayer response on the Amendments on the Palestinian income tax law 2011-2014, Authors: Asem Shnawer, 2017.
26. Cigarettes Tariff, Financial Returns, and Medical cost Recovery in Palestine, 2016, Authors: Safa’a Yassin Awad
27. Tax Evasion in the medical Profession in Palestine, 2016, Authors:  Riyadh Yousef Hussien Mardawi
28. The Efficiency of the Subsequent Use of post-Auditing for Customs Data in the Detection of Customs Evasions in Palestine, 2016, Authors: Saeed Mohammad Hinno

# The Amalgamation Policy of Palestinian Income and Added Tax Department, and its Effect on Commitment and Treasury Collection, 2015, Authors: Eyad Husein A-Salman

1. The Effect of Accounting Estimates on the Results of Tax Adjustments as of the Tax Evaluator Opinion, 2015, Authors: Ashraf Mustafa Judah
2. The Effects Of Vehicles Tax Revenues on Total Palestine Tax Revenue(2010-2014) , 2015 Authors: Fawzi Masaed
3. Tax Regulation of Electronic Commerce and Proposal for Adopted in Palestine Program:  2014 Authors:  Mohammad Adnan Amin Zaid
4. The Contribution of School – Fees to Finance the Maintenance and Construction of schools 2014 Authors:  Maen Faisal Mostafa Ghannam
5. The Role Non-Sovereign Revenues in the Financing Palestinian National Authority Budget and Ways to Activate, 2014, Authors:  Haroon Khalid Abdel Raheem Abu Wahdan
6. The Role of Tax Burden in the Tax efficiency in Palestine, 2014, Authors:  Mohammad Wasif Ahmad Saleh
7. Efficiency of Tax Information for Palestinian Corporations Listed at PSE Using Computerized AIS, 2011 Authors:  Jihad Muhammad Fahed Jad Allah