

Curriculum Vitae

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Education:

- PhD in Accounting and Control, Luleå University of Technology, Sweden, December 22, 2012
- Licentiate in Accounting and Control, Luleå University of Technology, Sweden, Jan 2010 - Dec 2011
- Master of Accountancy, University Technology Mara, June 2007 - Dec 2009
- Bachelor's in accounting, Jan 1996 – Dec 2000

Pedagogical Achievements:

- Education: Teacher's Role and Authority, 7.5hp, University of Gavle, 2015 ,Sweden
- Higher Education Pedagogy - Didactic Perspectives on Teaching and Learning in Higher Education, 7.5hp, University of Gavle, 2015, Sweden
- Research Supervision, 7.5hp, University of Gavle, 2017, Sweden,
- Examiner Course, 7.5hp, University of Gavle, 2017, Sweden

Current Position:

Senior Lecturer in Accounting (Tenure Track, Permanent Position)

University of Gävle, Sweden

Permanent academic position in Accounting and Sustainability, contributing to research, teaching, and integrating ESG and SDGs into the university's sustainability agenda.

Academic Position:

Senior Lecturer in Accounting (Tenure Track, Permanent Position)

University of Gävle, Sweden

(2013 – Now)

Permanent academic position in Accounting and Sustainability, focusing on teaching, research, and integrating ESG, SDGs, and corporate responsibility into education.

Courses Taught and Coordinated:

- *Auditing and Assurance for Sustainable Business (7.5 ECTS) — Course Coordinator, 2013–2023*
- *Management Accounting and Control for Sustainable Business (7.5 ECTS) — Course Coordinator, 2020–2023*
- *Corporate Governance for Sustainable Business (7.5 ECTS) — Course Coordinator, 2019–2023*
- *Financial Accounting and Sustainability Reporting (7.5 ECTS) — Lecturer, 2013–2019*

Artificial Intelligence Certificate Courses: Completed certifications in Time Series, Data Visualization, Python Programming, and Machine Learning (July-August 2023) on Kaggle.

Academic Memberships/Professional Positions: United Nations Economic Commission for Europe, European Accounting Association (EAA), European Federation of Accountants and Auditors for Small and Medium-Sized Enterprises (EFAA), European Accounting and European Audit (AAAE), Member of XBRL International, Member of XBRL Sweden.

Selected Recent Publications:

- Rezaee, Z., & Homayoun, S. (2025). *Key Audit Matters Disclosures and Informed Traders*. **The British Accounting Review**, Article ID 101554.
- Rezaee, Z., Homayoun, S., Poursoleyman, E., & Rezaee, N. J. (2023). *Business Sustainability Reporting and Assurance and Sustainable Development Goals*. **Managerial Auditing Journal**.
- Rezaee, Z., Homayoun, S., Poursoleyman, E., & Rezaee, N. J. (2023). *Comparative Analysis of Environmental, Social, and Governance Disclosures*. **Global Finance Journal**, 55.
- Poursoleyman, E., Mansourfar, G., Hassan, M. K., & Homayoun, S. (2023). *Corporate Social Responsibility and Investment Efficiency: The Roles of National Stakeholder Orientation and Legal Origins*. **International Review of Economics and Finance**.
- Poursoleyman, E., Mansourfar, G., Hassan, M. K., & Homayoun, S. (2023). *Did Corporate Social Responsibility Vaccinate Corporations Against COVID-19?* **Journal of Business Ethics**.

Most Cited Work

Alsayegh, M. F., Abdul Rahman, R., & Homayoun, S. (2020). Corporate economic, environmental, and social sustainability performance transformation through ESG disclosure. *Sustainability*, 12(9), 3910. **Citations: 698** | DOI: 10.3390/su12093910

Book Publication:

AI for Sustainable Business: Leveraging Technology for a Better Future

Authors: Zabihollah Rezaee, Saeid Homayoun, Salma Boumediene, and Salem Boumediene
Available: **EXPECTED August 2025**, Published by Taylor and Francis, UK

Referee Articles:

1. Rezaee, Z. and Homayoun, S., 2025. *Key audit matters disclosures and informed traders*. British Accounting Review. <https://doi.org/10.1016/j.bar.2024.101386>
2. Mansourfar, G., Joudi, S. and Homayoun, S., 2023. *The power of purpose: How material sustainability and stakeholder orientation drive financial success*. Corporate Governance, CG-05-2023-018. (Accepted January 2024).
3. Mashayekhi, B., Asiaei, K., Jahangard, A., Samavat, M. and Homayoun, S., 2023. *Which environmental, social, and governance pillars should we focus on? A two-step analytical framework*. Sustainable Development. (In press)

4. Poursoleyman, E., Mansourfar, G., Hassan, M.K. and Homayoun, S., 2023. *Corporate social responsibility and investment efficiency: The roles of national stakeholder orientation and legal origins*. International Review of Economics and Finance. (In press)
5. Rezaee, Z., Homayoun, S., Poursoleyman, E. and Rezaee, N.J., 2023. *Business sustainability reporting and assurance and sustainable development goals*. Managerial Auditing Journal. (Published)
6. Rezaee, Z., Homayoun, S. and Rezaee, R., 2023. *Emergence of sustainability reporting and assurance: A global perspective*. Indian Accounting Review, 27(1), pp.1–15.
7. Homayoun, S., Mashayekhi, B., Jahangard, A., Samavat, M. and Rezaee, Z., 2023. *The controversial link between CSR and financial performance: The mediating role of green innovation*. Sustainability, 15(10650). <https://doi.org/10.3390/su151410650>
8. Homayoun, S., Velashani, M.A.B., Alkhafaji, B.K.A. and Mezher, S.J., 2023. *The effect of COVID-19 on the performance of SMEs in emerging markets in Iran, Iraq and Jordan*. Sustainability, 15(7847). <https://doi.org/10.3390/su15097847>
9. Rezaee, Z., Homayoun, S., Poursoleyman, E. and Rezaee, N.J., 2023. *Comparative analysis of environmental, social, and governance disclosures*. Global Finance Journal, 55, Article 100804. <https://doi.org/10.1016/j.gfj.2023.100804>
10. Poursoleyman, E., Mansourfar, G., Hassan, M.K. and Homayoun, S., 2023. *Did corporate social responsibility vaccinate corporations against COVID-19?*. Journal of Business Ethics. (In press)
11. Salehi, M., Al-Msafir, H.A.M., Homayoun, S. and Zimon, G., 2023. *The effect of social and intellectual capital on fraud and money laundering in Iraq*. Journal of Money Laundering Control, 26(2), pp.227–252.
12. Homayoun, S., Imeny, V.M., Salehi, M., Moradi, M. and Norton, S., 2022. *Which is more concerning for accounting professionals—personal risk or professional risk?* Sustainability, 14(22), p.15452.
13. Homayoun, S. and Seifzadeh, M., 2022. *The social capital and cash holdings in an emerging economy*. Economies, 10(11). <https://doi.org/10.3390/economies10110542>
14. Poursoleyman, E., Mansourfar, G., Nazari, J. and Homayoun, S., 2022. *Sustainability and COVID-19: Prior reporting experience and assurance*. Business Ethics, the Environment & Responsibility. (In press)
15. Poursoleyman, E., Mansourfar, G., Homayoun, S. and Rezaee, Z., 2022. *Business sustainability performance and corporate financial performance: The mediating role of optimal investment*. Managerial Finance, 48(2), pp.348–369.
16. Salehi, M., Al-Msafir, H.A.M., Homayoun, S. and Zimon, G., 2022. *The effect of social and intellectual capital on fraud and money laundering in Iraq*. Journal of Money Laundering Control. (Ahead-of-print)

17. Chin, J.H., Mansori, S., Rezaee, Z. and Homayoun, S., 2021. *The role of religiosity, ethnicity and gender identification in individuals' moral judgments: The mediation effect of self-transcendence*. *Pertanika Journal of Social Sciences & Humanities*, 29(4).
18. Poursoleyman, E., Joudi, S., Mansourfar, G. and Homayoun, S., 2021. *The impact of corporate governance performance on the association between information asymmetry and opportunities' optimal levels: Evidence from developed markets*. *Journal of Economic and Administrative Sciences*.
19. Salehi, M., Fahimi, M.A., Zimon, G. and Homayoun, S., 2021. *The effect of knowledge management on intellectual capital, social capital, and firm innovation*. *Journal of Facilities Management*.
20. Salehi, M., Dashtbayaz, M.L. and Homayoun, S., 2021. *Comparing psychological characteristics with organizational conflicts and occupational innovation barriers*. *The TQM Journal*. (Ahead-of-print)
21. Poursoleyman, E., Mansourfar, G., Homayoun, S. and Rezaee, Z., 2021. *Business sustainability performance and corporate financial performance: The mediating role of optimal investment*. *Managerial Finance*.
22. Salehi, M., Fahimi, M.A., Zimon, G. and Homayoun, S., 2021. *The effect of knowledge management on intellectual capital, social capital, and firm innovation*. *Journal of Facilities Management*.
23. Rezaee, Z., Homayoun, S. and Rezaee, N.J., 2020. *Sustainability assurance factors and determinants in Asia*. *US-China Education Review B*, 10(5), pp.200–215.
24. Alsayegh, M., Rahman, R. and Homayoun, S., 2020. *Corporate economic, environmental, and social sustainability performance transformation through ESG disclosure*. *Sustainability*, 12(9), p.3910. <https://doi.org/10.3390/su12093910>
25. Darush, Y., Öhman, P. and Homayoun, S., 2019. *Financial crisis and SME capital structure: Swedish empirical evidence*. *Journal of Economic Studies*, 46(4), pp.925–941. <https://doi.org/10.1108/JES-04-2018-0147>
26. Homayoun, S. and Hakimzadeh, M., 2017. *Audit fee and audit quality: An empirical analysis in family firms*. *International Journal of Economics and Financial Issues*, 7(2), pp.469–476.
27. Valipour, H.H., Homayoun, S. and Piran, F., 2017. *Determinants of corporate financial factors on tax reporting strategy*. *International Journal of Economics and Financial Issues*, 7(3).
28. Homayoun, S. and Al-Thani, F.J., 2016. *Sustainability accounting: Case study on exploration, production and midstream activities at Maersk Oil*. *International Journal of Energy Economics and Policy*, 6(3), pp.620–627.

Book chapters:

1. **Lions, C. & Homayoun, S.** (2018). Legitimacy Gaps, CSR Strategy, and Their Effect on Tax Information. In: Y. Lind (ed.), *Rättsliga och ekonomiska reflektioner: Rättsliga och ekonomiska reflektioner över internationell skatteplanering*, pp. [insert page range].
2. **Hartwig, F. & Homayoun, S.** (2017). Accounting for Sustainability Indicators: A Systemized Model. In: *Perspectives on Sustainability*. Gävle: Gävle University Press.
3. **Rezaee, Z. & Homayoun, S.** (2016). Sustainability in Action at Individual, Corporate, and National Levels. In: *Corporate Social Performance*. Information Age Publishing, Charlotte, NC, USA.

Referee-reviewed conference publications:

1. **Rezaee, Z.** (Chair), **Homayoun, S.**, **Kraten, M.**, **Muehlmann, B.**, **Schnader, A.**, & **Wiecek, I.** (2024). Best Practices of Integrating Business Sustainability and ESG into Business and Accounting Curricula. In: The AAA Conference: Sustainability, ESG, and Accounting: Implications for the Academy and the Profession, 16–17 February 2024, JW Marriott Hotel, Washington, D.C.
2. **Rezaee, Z., Homayoun, S., E. Poursoleyman, & Rezaee, N.** (2023). Business Sustainability Reporting and Assurance and Sustainable Development Goals. The SASE 2023 Annual Meeting, 20–22 July 2023, Rio de Janeiro, Brazil.
3. **Rezaee, Z., Mashayekhi, B., Jahangard, A., Samavat, M., & Homayoun, S.** (2023). The Which Environmental, Social, and Governance Pillars Should We Focus On? A Two-Step Analytical Framework. The World Finance Conference, 2–4 August 2023, Kristiansand, Norway.
4. **Rezaee, Z., Mashayekhi, B., Jahangard, A., Samavat, M., & Homayoun, S.** (2023). The Controversial Link Between CSR and Financial Performance: The Mediating Role of Green Innovation. Tenth International Conference of the Journal of International Accounting Research (JIAR), 22–24 June 2023, Norwich Business School, University of East Anglia (UEA), UK.
5. **Rezaee, Z., Homayoun, S., & E. Poursoleyman** (2022). Environmental, Social and Governance Sustainability Disclosures: Evidence from EU and US. In: Proceedings of the European Financial Management Association 2022 Annual Meetings, 29 June–2 July 2022, Campus Bio-Medico University, Rome, Italy.
6. **Rezaee, Z., Homayoun, S., & E. Poursoleyman** (2022). Environmental, Social and Governance Sustainability Disclosures: Evidence from EU and US. The Canadian Academic Accounting Association (CAAA), 9 June 2022. Session: CSR, Ethics, Accountability 1-Archival. Moderator: Kenneth Fox (University of Saskatchewan). Discussant: Sameera Khatoon Hassan, York University.
7. **Homayoun, S. & Rezaee, Z.** (2020). Global Analysis of Factors and Determinants of Sustainability Reporting and Assurance. AAA, Global Regulatory Bodies. American Accounting Association Annual Meeting, 10–13 August 2020, Virtual Conference.
8. **Rezaee, Z. & Homayoun, S.** (2020). The Relevance of Sustainability Reporting and Assurance: A Global Perspective. Hawai'i Accounting Research Conference (HARC), 2020.

9. **Bagherian Kasgari, A., Mousavi, H., & Homayoun, S.** (2020). Extensible Visual Business Intelligence for Analyzing XBRL Big Data on Blockchain. Eurofiling Online Conferences, 2020.
10. **Rezaee, Z. & Homayoun, S.** (2017). Sustainability Reporting and Assurance in Asia. 2017 Special Accounting Horizons Forum Conference.
11. **Rezaee, Z., Homayoun, S., & Mora, M.** (2017). Integration of Real-time Analysis of Big Data into Sustainability Attributes. XBRL Academic Track, XBRLAT 2017, 7–8 June 2017, Frankfurt, Germany.
12. **Rezaee, Z. & Homayoun, S.** (2016). Corporate Sustainability Reporting and Assurance. 2016 Auditing Section Midyear Meeting by the American Accounting Association, 14–16 January 2016, Scottsdale, Arizona.
13. **Homayoun, S.** (2016). Systemic Challenges of XBRL Information and Environmental Indicators. Joint Task Force on Environmental Statistics and Indicators, Geneva, 17–18 November 2016.
14. **Rezaee, Z. & Homayoun, S.** (2016). Integration of Sustainability Performance and XBRL. XBRL Week, 1–4 June 2016, Frankfurt, Germany.
15. **Rezaee, Z. & Homayoun, S.** (2016). Corporate Sustainability Reporting and Assurance. 2016 Auditing Section Midyear Meeting by the American Accounting Association, 14–16 January 2016, Scottsdale, Arizona.
16. **Homayoun, S.** (2014). Stock Market Integration and Co-movements: Evidence from Asian Stock Markets with U.S. International Academy of Business and Public Administration Disciplines (IABPAD), Las Vegas, 23–26 October 2014.
17. **Rezaee, Z. & Homayoun, S.** (2014). Integrating Business Sustainability Education into the Business Curriculum: A Survey of Academics. Academy of Business Education, Financial Education Association, 14th Annual Conference, 19–21 September 2013, Fairmont Southampton Resort, Southampton, Bermuda.
18. **Homayoun, S., Homayoun, S., Johansson, J., & Malmström, M.** (2013). The Role of Accounting Accruals for Information Content of Earnings and Cash Flows for Malaysia Public Listed Companies. International Conference on Economics and Finance Management (ICEFM-2013), Dubai.
19. **Von Koch, C., Nilsson, O., Jönsson, M., & Homayoun, S.** (2013). The Interaction Between Country-level and Firm-level Corporate Governance. 36th EAA Annual Congress, 6–8 May 2013, Paris, France.
20. **Homayoun, S., Johansson, J., Malmström, M., & Rezaee, Z.** (2012). Research Opportunities for Corporate Social Responsibility Disclosure via the Internet. National Conference of the Society of Substance Business in Sweden, Umea University, FEKIS, October 2012.
21. **Homayoun, S., Rezaee, Z., Johansson, J., & Malmström, M.** (2012). The Next Generation of XBRL for Audit and Assurance Services and Sustainability: Challenges and Issues. 24th World Continuous Auditing and Reporting Symposium, “Continuous Auditing and XBRL Coming of Age,” 2012.
22. **Quigley, B., Mohamad, S., & Homayoun, S.** (2011). Measuring the Performance of Banks: What Is the Most Reliable Indicator? SAM International Business Conference, Orlando, Florida, 31 March–3 April 2011.
23. **Homayoun, S., Rezaee, Z., & Bashiri, N.** (2011). Fraud Prevention Strategies on Different Types of Corporate Fraud. Second Conference on Fraud Prevention and Financial Abuse, Tehran, Iran, 20 December 2011.

24. **Homayoun, S., Abdul Rahman, R., Johansson, J., & Malmström, M.** (2011). Internet Corporate Social Responsibility Disclosure Among Malaysian Listed Companies. Ämneskonferens Föreningen Företagsekonomi i Sverige, October 2011.
25. **Homayoun, S., Abdul Rahman, R., & Rezaee, Z.** (2011). What Factors Drive Malaysian Public Listed Companies to Adopt XBRL? First Conference on Financial Reporting in the 21st Century: Standards, Technologies, and Tools, University of Macerata, Italy, June 2011.
26. **Homayoun, S., Abdul Rahman, R., Johansson, J., & Malmström, M.** (2011). Internet Corporate Social Responsibility Disclosure Among Malaysian Listed Companies. Presented at Ämneskonferens Föreningen Företagsekonomi i Sverige, October 2011.
27. **Homayoun, S. & Abdul Rahman, R.** (2010). Determinants of Web-based Corporate Reporting Among Top Public Listed Companies in Malaysia. International Conference on Arts and Science, Austria, May 2010.

Editorial Advisory and Reviewer:

Editorial and Committee Memberships

1. **Editorial Board Member**, *The Journal of Empirical Research in Accounting*.
2. **Editorial Board Member**, *Journal of Value and Behavioral Accounting (AAPC)*.
3. **Editorial Board Member**, *Journal of Accounting Knowledge (JAK)*.
4. **Editorial Board Member**, *Innovation Management and Operational Strategies (IMOS)*.
5. **Editorial Board Member**, *Novel Explorations in Computational Science and Behavioral Management*.

Reference

Professor Zabihollah "Zabi" Rezaee,

PhD, CPA, CMA, CIA, CGFM, CFE, CSOXP, CGRCP, CGOVP, CGMA, CRMA

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