

Sahar Sepasi

Associate Professor, Accounting Department, Faculty of Management and Economics, Tarbiat Modares University

Education:

1998-2002	BA in Accounting, Tehran University, GPA 3.78
2003-2005	MA in Accounting, Tehran University, GPA 3.69 Dissertation: Effect of Cultural Value on Earnings Management
2006-2011	PhD in Accounting, Tehran University, GPA 3.55 Thesis: Designing a Model for Ethical Decision Making of Iranian CPA

Employment:

2013- Present	Associate Professor in Accounting Faculty of Management and Economics, Tarbiat Modares University Tehran, Iran
2010-2013	Lecturer, Tehran and Tarbiat Modares University
2007-2010	Project Manager, Sanaray Research Company
2003-2007	Management Accountant, National Iranian Oil Company
2000-2003	Auditor, Farivaran Auditing Institute

Publications (articles):

- 1) Sepasi S., Braendle U., Rahdari A.H. (2018). Comprehensive Sustainability Reporting in Higher Education. *Social Responsibility Journal. Emerald Publishing*, In Press. SRJ-01-2018-0009.
- 2) Sepasi S., Rahdari A.H., Rexhep G. (2018). Developing a Sustainability Reporting Assessment Tool for Higher Education Institutions: The University of California. *Sustainable Development. Wiley*. In Press. DOI: 10.1002/sd.1736.

- 3) Rahdari A.H., Sepasi S., Moradi M. (2017). Achieving Sustainability through Schumpeterian Social Entrepreneurship: The Role of Social Enterprises. *Journal of Cleaner Production*, 137: 347-360.
- 4) Sepasi S., Ghasemi Z.H. (2017). Factors Affecting Recognition and Ranking the Continuous Audit. *Accounting and Auditing Research*, 33: 56-73.
- 5) Sepasi S., Etemadi H., Boshagh M.H. (2017). A Model of Relation between Board's Efficiency and Tax Deduction Policies. *Science of Investment*, 21(6):233-247.
- 6) Sepasi S., Hassani H. (2017). Relation between Spiritual Beliefs and Managers' Ethics in Financial Reporting. *Ethics in Science and Technology*, 12(1):1-11.
- 7) Amraee M.E., Aghaei M.A., Azar A., Sepasi S. (2017). Value Relevance of Information in Transaction-Based Accounting vs. Fair Value Accounting for Equity Valuation. *Indian Journal of Geo-Marine Science*, 4(1):54-64.
- 8) Etemadi H., Sepasi S., Ahmadian V. (2017). Meta-Analysis of Accepting International Financial Reporting Standards on Financial Reporting Quality. *Experimental Accounting Research*, 2(0):13-34.
- 9) Sepasi S., RajabZadeh A.G., Rezayat M. (2017). Designing a Social Audit Model Using SEM. *Science of Auditing*, 16(65):97-119.
- 10) Aghaei M.A., Sepasi S., Kazempour M. (2017). Comprehensive Review of Internal Relationship between Capital Structure, Free Cash Flow, Product Diversification and Performance. *Science of Investment*, 5(20):223-242.
- 11) Sepasi S., Etemadi H., Shahrabi M.F. (2017). Tendency of Using Continuous Auditing by Internal Auditors. *Science of Accounting*, 7(27): 63-83.
- 12) Sepasi S., AnvaryRostamy A.A., Khajavi Z. (2017). Factors Affecting the Acceptance of IT by Internal Auditors. *Financial Accounting Science*, 11(4):189-215.
- 13) Sepasi S., Hassani H. (2016). Relation between Managers' Religious Beliefs and their Earnings Management Behavior. *Accounting Values*, 2(1): 17-40.
- 14) Etemadi H., Sepasi S., Boshagh M.R. (2016). Business Ethics Social Responsibility and Corporate Performance. *Ethics in Science and Technology*, 3(11):107-115.
- 15) Sepasi S., Etemadi H., Sirghani S. (2016). Using Game Theory in Analysis of Budget Manager-Senior Manager relation in Participating Budget. *Financial Analysis of Securities*, 31(9):1-20.
- 16) Sharifi S.N., Etemadi H., Sepasi S. (2016). Relation between Qualitative Characteristics of EPS and Bankruptcy Risk. *Experimental Research in Accounting*, 20(5):1-21.
- 17) Sepasi S., Hosseini H.A. (2016). Review of Effect Tax Rates on Income Tax of Constructive Companies. *Tax Research*, 30(1): 41-63.
- 18) Sepasi S., Najafi F.M. (2016). Effect of Auditors' Ethics on Detecting Financial Information Manipulation. *Ethical Researches*, 4(6):59-76.
- 19) Sepasi S., HassanZadeh M. (2016). Effect of Economic Dimension of Corporate Social Responsibility on Earnings Sustainability. *Accounting Values*, 1(1): 123-138.
- 20) Sepasi S., Hassani H. (2016). Effect of Working Capital Management on Corporate Profitability. *Financial Management Perspectives*, 13(1):93-116.
- 21) Sepasi S., Asadi M. (2016). Managerial confidence and audit fee: with emphasis on audit committee. *Knowledge in Accounting and Audit Management*, 19(5): 129-138.

- 22) Sepasi S., Masudi A. (2016). Relation between audit opinion and timing of financial statement disclosure. *Accounting and Auditing Research*, 29(8): 68-79.
- 23) Sepasi S., Abdoli, L. (2016). Effect of female board on corporate value and financial performance. *Research in Financial Accounting and Auditing*, 29(8): 39-58.
- 24) Sepasi S., Taban, K. (2016). Modifying CVP model using cost stickiness and conditional conservatism. *Management Accounting*, 28(7): 67-82.
- 25) Etemadi H., Sepasi S., Boshagh M.R. (2016). Business Ethics, Social responsibility and Corporate Performance. *Ethics in Science and Technology*, 47(2): 1-15.
- 26) Sepasi S., Etemadi H., Sirghani S. (2016). The modifying effect of management ethical judgment on relation between budget participation and budget deficit. *Research in Financial Accounting and Auditing*, 34(5): 1-21.
- 27) Sepasi S. (2016). Evidence of Asset Sale and Income Management: case of Iran. *International Journal of Finance and Managerial Accounting*, 1(1): 57-66.
- 28) Sepasi S., Rezayat, M. (2016). Determining and ranking the factors affecting Social Audit using TOPSIS method. *Financial Accounting*, 28(7): 127-147.
- 29) Sepasi S., Esmaeeli M., Safikhani E. (2016). Inflation, Operating Cycle and Cash Holdings (2016). *Accounting and Auditing Review*, 4(22):441-460.
- 30) Sepasi S., Anvary Rostamy A., Sayad, A. (2016). Effect of Management on Financial Restatements with Emphasis on Negative motives. *Knowledge in Financial Accounting*. 4(2): 89-110.
- 31) Sepasi S., Hassani, H. (2015). Study of the Effect of Firm Size on Cost Stickiness: Evidence from Tehran Stock Exchange. *International Journal of Applied Business and Economic Research*, 6(13): 4143-4159.
- 32) Sepasi S., Fathi, Z. (2015). The Effect of Corporate Governance on Accrual Policies of Reduction of Tax. *Management Accounting*, 8(25): 49-59.
- 33) Sepasi S., Kazempour M., (2015). The Effect of Audit Committee and Internal Control on Income Smoothing. *Internal Auditors*, 6(1): 61-74.
- 34) Sepasi S., ZolfagariArani M.H., Sadr, S.A. (2015). A relation between Debt Maturity and Discretionary Accruals in Tehran stock Exchange: Case of Iran. *Journal of Economics and Engineering*, 1(6): 427-432.
- 35) Aghaei M.A., Sepasi S., Kazempour M. (2015). Analytical Review of Effect of Separation of Operational Cash Flow and Accrual Items on Prediction ability of Cash Flows and Future Incomes. *Journal of Financial Management Strategy*, 7(2): 75-89.
- 36) Sepasi S., Esmaeeli M. (2015). Green Accounting: A Model for Environmental Disclosure. *Health Accounting*, 11(4): 1-19.
- 37) MansourLakuj L., Sepasi S. (2015). Free cash Flow, Capital Structure and the Value of listed companies in Tehran Stock Exchange. *International Journal of Management, Accounting and Economics*, 2(2): 144-148.
- 38) Sepasi S., Kazempour M. (2015). Disclosure Quality, Capital Structure and Accounting Criteria in Performance Evaluation. *Researches in Accounting and Management*, 8(1): 1-17.
- 39) Sepasi S., Fathi Z., Shibe S. (2014). Empirical Exam on Cost Stickiness: Evidence from Tehran Stock Exchange. *Empirical Research in Accounting*, 4(12): 163-177.

- 40) Sepasi S., Esmaeeli M. (2014). A Model for determining the Relation between Corporate Governance and Environmental Disclosure: with Cost Management Approach. *Knowledge in Accounting and Auditing Management*, 9(3): 147-159.
- 41) Braendle U., Sepasi S., Rahdari A.H. (2014). Fuzzy Evaluation of Service Quality in the Banking Sector: A Decision Support System. *Fuzzy Economic Review*, 2(19): 47-79.
- 42) Sepasi S. (2014). Corporate Governance and Codes of Ethics. *Ethics in Science and Technology*, 27(9): 1-9.
- 43) Sepasi S., Esmaeeli M. (2014). Asymmetric Sensitivity of Cash Holdings to Cash Inflows. *Accounting and Auditing Review*, 4(20): 61-76.
- 44) Sepasi S., Kazempour M., Mansourlaku, R. (2014). Proposal of Principles for E-Commerce. *International Journal of Current Life Science*, 2(4): 244-248.
- 45) Malekian E., Sepasi S., Ramezani J., Kazempour, M. (2014). Relationship of audit committee and internal control to income smoothing on the Tehran stock exchange. *Journal of Middle East Applied Science and Technology*, 2(7): 62-65.
- 46) Sepasi S. (2014). A relationship between Income Smoothing Practices and Firms Value in Iran. *Iranian Economic Review*, 5(1): 34-54.

Publications (Books):

- 1) 1300 essential words in Accounting, Negahe Danesh Publication, 2014
- 2) Accounting Ethics, Termeh Publication, 2016
- 3) Corporate Social Reporting, Termeh Publication, 2017
- 4) Game Theory in Accounting, Termeh Publishing, 2017

Conferences Presentation and Papers:

- 1) Relation between Corporate Governance and Internal Audit (2017). 3rd Accounting and Management Conference in Third Millennium, Dubai, UAE.
- 2) A Review of Relation between Credit Risk and Income Quality (2016). 14th National Accounting Conference, Tehran, Iran.
- 3) Effect of Company Size on Cost Stickiness (2015). 1st International Conference on Accounting and Management, Rasht, Iran.
- 4) Effect of Managerial and Audit Committee Characteristics on Discretionary Accruals (2015). 2nd National Management Conference, Tehran, Iran.

- 5) Corporate Governance and the Valuation of Initial Public Offering Companies in Tehran Stock Exchange Market (2015). International Conference on Management and Humanities, Spain.
- 6) A Review of the CGMA Competency Framework (2015). 3rd International Management Accounting, Teharn, Iran.
- 7) Quality Control Management: An Essential Step in Service and Production Enterprises (2015). 1st International Conference in Accounting, Management and Economics, Istanbul, Turkey.
- 8) Designing a Customer Satisfaction Index for Islamic Banks (2014). 1st conference on Accounting and Economics, Tehran, Iran.
- 9) Basic Steps in E-Commerce (2014). 1st International Conference in Management and Economics, Kuala Lumpur, Malaysia.
- 10) Environmental Accounting (2014). 2nd National Conference in Accounting and Management, Tabriz, Iran.

Executives:

- 1) The Secretary General of International Affair of “Iranian Management Accounting Association”
- 2) Founder and member of Journal Board of International “Journal of Finance and Managerial Accounting” Magazine

Professional Membership:

- 1) Iranian CPA (Certified Public Accountant)
- 2) Member of CIMA (Certified Institute of Management Accountant)