

Awad Elsayed Awad Ibrahim



Winner: *Journal of Financial Reporting and Accounting* Volume 13 number 1
Paper: Economic growth and cost stickiness: evidence from Egypt.

Dr Awad Ibrahim has been awarded an Emerald Literati Network Awards for Excellence Outstanding Paper award for his paper, "[Economic growth and cost stickiness: evidence from Egypt](#)" from the *Journal of Financial Reporting and Accounting*. We recently interviewed him to find out a little bit more about his career so far, what this award means to him and what advice he has for people starting their career in academia.

Q: Please tell us about yourself, including details about your scholarly career to date and what your day to day role entails.

A: I received a BSc in Accounting in 2005, and from 2006-2012 I worked for the Principal Bank for Development & Agricultural Credit in Egypt. I achieved an MSc in Financial Accounting in 2012.

From February 2013 - June 2015 I was Assistant Lecturer in Accounting at the Arab Open University where I wrote my paper "Economic growth and cost stickiness: evidence from Egypt". In January 2016 I started as Associate Tutor at Birkbeck College, University of London, prior to joining Portsmouth Business School as a lecturer on Accounting & Financial Management at the end of August 2016.

As well as being a member of the Institute of Management Accountants (IMA) in the USA, I am also currently studying part one of the CMA certificate and an Associate Fellow of the British High Education Academy (HEA) where I am studying to upgrade my membership to Fellow of HEA.

In addition to writing my award-winning paper I have also reviewed a number of papers for the *Journal of Financial Reporting & Accounting*.

Q: Please provide a brief background on why you decided to write the paper "Economic Growth and Cost Stickiness: Evidence from Egypt".

A: Cost stickiness was something introduced to me during my PhD introductory courses by a Professor of Management Accounting and it is something I find extremely interesting.

Cost behaviour is the core of several management and cost accounting techniques such as break-even point analysis and Activity Based Costing (ABC). Almost all of these techniques, among others, are built on the assumption that cost behaviour is linear all the time to changes in cost driver. However, reality is different, strong empirical evidence found that cost behaviour could either be sticky or anti-sticky. This means that the results of employing a wide range of management and cost accounting techniques would be misleading for managers in the decision making process.

I found a considerable number of articles are published in highly ranked journals in addition to issuance of books on cost stickiness. However, I found that no study examined this issue from the economic perspective, so I tried to link empirically between the economic growth – taking the 2008 financial crisis into consideration – and cost stickiness based on the literature theoretical debate. I also noticed that there was no other research within Egypt which addressed this issue.

Q: What does winning this award mean to you?

A: Gaining external gratification from others for who appreciate the hard work and diligence it takes to produce a research paper is rewarding. Writing this paper took around one year of intensive work, data collection, analysis and modifications to produce the final version and so to receive appreciation from others for my hard work is wonderful.

As the author, I know how this paper contributes and introduces something different from existing literature and I would also like to thank the journal editorial team who recognize that.

As well as enhancing my CV and help me towards my dream job as a professor of accounting in one of the world's largest business schools, this award will also encourage me to produce other high quality papers.

Overall, I am very proud to have been awarded an Emerald Literati Award for Excellence.

Q: What inspires your work?

A: There are several factors which inspire and influence my work. Firstly, the considerable interest paid for cost stickiness by academic researchers in this area. The publications on cost stickiness in 4 and 3 star journals inspired me. The cost stickiness idea itself inspired me because of the potential negative consequence on decisions of management and that cost stickiness hits basics of several traditional management and cost accounting techniques. No study addresses empirically the relation between economic growth and cost stickiness, taking into consideration the 2008 financial crisis.

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Q: Do you have any advice you would give anyone who is starting a career in academia?

A: Although working in teaching and research is intellectual work that requires a lot of reading, thinking, analysis and focus, it is a rewarding career with several benefits. You will find that many people appreciate the work you do and if you publish a paper, thousands of people will read it and cite your name. Furthermore, academia is full of opportunities for you to be able to contribute and produce your own work in the area of your expertise.

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