



Subhi M. Saleh

E-mail: subhisaa@yahoo.ca

Present Academic Position:

Associate Professor of Accounting, College of Commerce & Business Administration,
Dhofar University, Salalah, Sultanate of Oman.

Work Contact:

Dhofar University, Salalah, Sultanate of Oman, P.O.Box: 2509, PC: 211
Tel: +968 23225061 Ext: 336, Fax: +968 23225064, GSM: +968 9967115
Email: s_saleh@du.edu.om

Educational Qualification:

- 1986 Ph.D., Business Administration - Accounting
University of Pittsburgh, USA
- 1978 MBA. (Specialization in Accounting)
University of San Francisco, USA
- 1973 B. Sc (Business & Accounting Specialization)
University of Baghdad, Iraq

Academic Experience :

Associate Professor

Associate Professor / Head of Accounting & Finance Department,
College of Commerce & Business Administration.

Sept. 2002 - present

Director of Training & Research Center

Seconded to Doha Bank, Qatar.

Aug. 1998 - July 2001

Associate Professor

Institute of Administrative Development, Doha, Qatar.

Sept. 1997 - Aug. 2001

Associate Professor

Department of Accounting, Yarmouk University, Jordan.

Sept.1992 - Aug. 1997

Associate Professor/ Head of Management Department

University of Salahadin, Iraq.

Sept. 1990 - Aug.1992

Assistant Professor/ Head of Administrative Sciences Dept.

University of Salahadin, Iraq.

Sept 1986- Aug. 1990

Teaching:**Undergraduate level :**

- Financial Accounting Principles I & II
- Intermediate Accounting I & II
- Management I & II
- Accounting Theory
- Tax Accounting
- Governmental Accounting
- Managerial Accounting
- Cost Accounting I & II
- Banking & Financial Institutions Accounting
- Auditing

Graduate Level :

- Advance Financial Accounting
- Total Quality Management (TQM)
- Advance Managerial Accounting
- Public Finance
- Corporate Finance
- Strategic Management
- Financial Management
- Scientific Research Methods
- Advance Financial Statement Analysis
- Decision Making Technique

Developing Academic Programs:

- 1- Master Program in Business Administration (MBA) in the Faculty of Economics and Administration at the University of Salahadin, Iraq, 1987.
- 2- Revising and developing the Bachelor Program in Accounting at the Faculty of Economics and Administration, University of Basra, Iraq, 1988.
- 3- Continuous Education Program in the Faculty of Economics and Administration, University of Salahadin, Iraq, 1989.
- 4- Master Program in Business Administration (MBA) in the Faculty of Economics and Administration at Yarmouk University, Jordan, 1992.
- 5- Bsc. Program in Accounting at Al-Hashmite University, Jordan, 1993.
- 6- Bsc. Program in Accounting at the Faculty of Economics and Administration, Yarmouk University, Jordan, 1995.
- 7- Diploma Program in Management and Accounting and Accounting at the Institute of Administration Development, Qatar. 1997.
- 8- Bsc. Program in Accounting, Faculty of Economics and Administration, University of Qatar, 2000.
- 9- Diploma Program in Banking Management in the Institute of Banking Training, Qatar 2001.
- 10- Training Programs in the Center of Training and Research, Doha Bank, Qatar, 2002.
- 11- Continuous Education Programs in the Faculty of Commerce and Business Administration at Dhofar University.

Training:

Training programs conducted at the following institutions:

- Yarmouk University Continuing Education Center
- University of Jordan Continuing Educational Program.
- Engineering and Management Consultants (Team), Jordan.
- International Center for Systems & Management Sciences, Jordan.
- Institute of Public Administration Jordan.
- Institute of Banking Studies, Central Bank of Jordan.
- Institute of Administrative Development, Qatar.
- Qatar Banking Training Institute
- State Audit Bureau of Qatar
- Doha Bank, Training & Research Center Qatar

Research Papers:

- Perception of Iraqi Accountants towards International Accounting Standards, Journal of Accountancy. Iraqi Union of Accountants and Auditors, No.3. Baghdad, 1989.
- An analytical Study of Internal Control System in Iraqi Banking Sector:" A Case Study of Public Rafidain Bank, Journal of Abhath, University of Salahadien , No. 2, 1990.
- An Analysis of Variances and Performance Evaluation, A Case study of Iraqi Cement Industry, Journal Abhath, University of Salahadien, No. 1, 1991.
- A Quantitative Approach of Cost behavior, Factory Overhead Cost analysis for Northern Cement Company, Journal of Industry, No. 4, 1991.
- Financial Reporting, Disclosure Requirements and Norms Stipulated by Board of Financial Control in Iraq, Journal of Accountancy, Iraqi Union of Accounting and Auditors, No.3, 1992.
- The Role of Accounting in Economics Development, A theoretical Study, Journal of Economist, No.1 1992.
- Inflation Accounting and Some Problems of Application, Journal of Economics, No.4, Baghdad, 1994.

- Cost Reduction and full costing system for Oil Industry, Journal of Oil and Development, No. 6, Baghdad, 1995.
- "An Empirical Investigation of The Relationship Between Accounting Information System and Perceived Environmental Uncertainty", Case Study of Jordan"
- International Conference in Banking, Finance, and of Shore Activity in Islands and Small States, Foundation for International studies- Malta 19-21 January 1996.
- Cost Management Through Activity – Base Management: International Conference of Total Productivity Improvement within a Competitive and Cost Rationalization Environment, Bahrain Training Institute, March 1998.
- Auditing for Efficiency and Management Effectiveness in Banking Industry: Regional Conference on Banking Management in GCC countries, Qatar, 15 – 17 March 1999.
- The Effect of Development of International Accounting Standards (IAS) upon the Accounting Practice in the Developing Countries: The Conference of State Audit, Doha, Qatar Bureau of Accountancy, 13 – 17 January 2001.
- Risk Management in Banking Sector: Conference on Banking Industry in Qatar, Doha Bank, Qatar, 3 – 4 April 2001.
- National Budget Reform: Conference of Public Administration, Ministry of Civil Services, Government of Qatar, 5 -7 May 2002.
- Application of TQM to improve the performance of Government Organization: The Conference of Arab Organization of Administration Sciences, Muscat, Oman, October 10-11, 2004.
- The financial Effect of Corruption: A Globalization Perspective, Aledari, Institute of Public Administration, Muscat-Sultanate of Oman, Issue No. 105, June- 2006.
- ABC and TQM: Environment Management Perspective: The Third Gulf Meeting on Quality, Quality Applications in Management Environment, 5 – 6 June, 2006, Oman.

Membership

- Member, Scientific Committee of the College of Business Administration, Salahaddin University, Iraq, 1987-1990.
- Member, Post Graduate Committee Salahaddin University, Iraq 1987-1990.
- Member, Scientific Committee of the Arab Institute of Certified Accountants, Iraq 1998- 1991.
- Member, MBA Program Committee Yarmouk University , Jordan, 1995-1997.

- Member, Training Committee International Center for Systems & Management Sciences, Jordan, 1993-1997.
- Member, Training Committee Qatar Banking Training Institute, 1999 – 2001.
- Accredited Reader of the University of Jordan Journal (Drassat), 1998-2001.
- Member, Central Curriculum Committee of Al-Hashmite University of Jordan, 1995-1996.

Service to Professional Institutions:

- Member of Training & Teaching Committee of Arab Certified Public Accountant Program (ACPA) Talal Abu Gazala Institute of CPA, Arab Society of Certified Accountants (ASCA) Amman, Jordan, 2008.
- Member of Training & Teaching Committee of Certified Accountant Technician (CAT) British Professional Program, Dhofar University, Salalah, Oman 2007.
- Member of Training & Teaching Committee of Certified Public Accounting Program (CPA), American Institute of Certified Public Accounting (AICPA), Training office in Jordan, Amman, 1993 – 1997.

Primary Research Interest:

Social, Environmental and Sustainability Management, Financial reporting, Forensic Accounting, TQM, Activity Based Cost Management, and Intellectual Capital Analysis.

I have a very keen interest in this area, which culminated in the selection of this topic for my research. A number of publications have emerged and more are expected in the foreseeable future. I personally feel that accounting should be studied in a broader context and the social significance of accounting is of utmost importance. In addition, I also have legitimate concern for the protection of the environment and feel that accountants have a crucial role to play in preserving its integrity.

Accounting Education:

As an accounting academic, I am quite passionate about the teaching process in accounting. The overall concern is in relation to student learning which I believe is the outcome of teaching.

Secondary Research Interest:

Political Transformation, Corruption Prevention, Accountability, Transparency, Conflict resolution, Stability, Peace, and Sustainability in Iraq.

I have keen interest in studying the notions of accountability and transparency in the developing world, especially in Iraq. My personal belief is that the interpretation of these concepts in this nation differs from the developed world. I also believe that sustainability is vital for Iraq. Political transformation in Iraq is also an emerging area for research and I am presently investigating the corruption problem in Iraq from accounting perspective.