**Subhi M. Saleh Page 1 of Page 7**

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**Academic Position:** (2012- and continuing at present..)

 Associate Professor,

Salahaddin University, Kurdistan. IRAQ .

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Dr. Subhi M. Saleh,

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**Educational Qualification:**

PhD., Accounting

 **University of Pittsburgh, USA.**

 Master’s Degree in Business Administration (MBA- Specialization in Accounting)

 **University of San Francisco, USA.**

 Bachelor’s Degree in Science (B.Sc. – Business and Accounting Specialization)

 **University of Baghdad, Iraq**.

**Academic Work Experience:**

***Director Of Graduate Program***(*2011 – 2012*),

***Associate Professor,*** College of Commerce and Business Administration, Dhofar University Salalah. Sultanate of Oman

***Chair and Committee Member*** of 21 University Committees

***Member of Dhofar University Council*** (UC) since 2002-2011

***Acting Dean***  *(During 2008-2011)*

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

***Coordinator*** , Graduate and Parallel Programs of Dhofar University 2012-

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***Head of Accounting and Finance Department*** *(During Sept. 2005 - 2009)*

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

***Head of Accounting Department*** *(During Sept. 2002 – 2005)*

Associate Professor . National College of Science & Technology.

***Director of Training & Research Center*** *(During Aug. 1998- July 2000)*

Seconded to Doha Bank, Qatar.

Chair of Advisory Committee, Institute of Banking Studies , Doha, Qatar.

(During 1999- 2000)

***Associate Professor***  *(During Sept. 1997- Aug.2000****)***

Institute of Administrative Development, Doha. Qatar.

***Associate Professor*** *(During Sept. 1992- Aug. 1997)*

Department of Accounting , Yarmouk University, Jordan.

Member of MBA Program

***Director of Graduate Program*** *(During Sept. 1990- Aug. 1992)*

Associate Professor and Head of Management Department, University of Salahadin, Iraq.

***Assistant Professor/Head of Administrative Sciences Dept.*** *(During Sept. 1986- Aug.1992)*

Member of University Scientific Committee, University of Salahadin, Iraq

**Teaching :**

**Undergraduate Level : Graduate level:**

-Financial Accounting Principles I & II - Advance Financial Accounting

-Intermediate Accounting I & II - Total Quality Management (TQM)

- Management I & II - Advance Managerial Accounting

- Accounting Theory - Public Finance

- Tax Accounting - Corporate Finance

- Governmental Accounting - Strategic Management

-Managerial Accounting - Financial Management

-Cost Accounting I & II - Scientific Research Method

-Banking & Financial Institutions Accounting - Advance Financial Statement Analysis

-Auditing - Decision Making Technique

**Developing Academic Programs:**

* Master Program in Business Administration (MBA) in the Faculty of Economics and Administration at the University of Salahadin, Iraq, 1987.

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* Revising and developing the Bachelor Program in Accounting at the Faculty of Economics and Administration , University of Basra, Iraq, 1988.
* Continuous Education Program in the Faculty of Economics and Administration, University of Salahadin, Iraq, 1989.
* Master Program in Business Administration (MBA) in the Faculty of Economics and Administration at Yarmouk University, Jordan , 1993.
* B.Sc. Program in Accounting at Al-Hashmite University, Jordan, 1993.
* B.Sc. Program in Accounting at the Faculty of Economics and Administration,

 Yarmouk University, Jordan, 1995.

* Diploma Program in Management and Accounting at the Institute of Administration Development, Qatar, 1997.
* BSc. Program in Accounting, Faculty of Economics and Administration, University of Qatar, 2000.
* Diploma Program in Banking Management in the Institute of Banking Training, Qatar, 2001.
* Training Programs in the Center of Training and Research, doha Bank, Qatar, 2002.
* 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, Jordan.

• University of Jordon Continuing Educational Program, Jordan.

• 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, Jordan.

• Institute of Administrative Development, Qatar.

• Qatar Banking Training Institute, Qatar.

• State Audit Bureau of Qatar

• Doha Bank - Training and Research Center, Qatar.

**Work –Shop(s):**

Saleh S., Accounting Profession in Developing Countries – A working paper .(Iraqi Association

 of Auditors)

Saleh S., An Analysis of Variances and Performance Evaluation, A Case Study of Iraqi Cement

 Industry - Jordan.

Saleh S., A Quantitative Approach of Cost Behavior, Factory Overhead Cost Analysis- Jordan

Saleh S., Financial Reporting, Disclosure Requirements and Norms Stipulated by Board of

 Financial Control - Qatar.

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Saleh S., The Role of Accounting in Economics Development - Qatar

Saleh S., Inflation Accounting and Some Problems of Application - Qatar

Saleh S., Cost Reduction and Full Costing System for Oil Industry,

Saleh S., Cost management Theory Activity- Base Management: International Conference of

 Total Productivity Improvement within a Competitive and Cost Rationalization

 Environment, Bahrain Training Institute,

Saleh S., Auditing for Efficiency and Management Effectiveness in Banking Industry: Regional

 Conference on Banking Management in GCC countries, Qatar,

Saleh S., Risk Management in Banking Sector: Conference in Banking Industry in Qatar, Doha

 Bank, Qatar,

Saleh S., National Budget Reform: Conference of Public Administration, Ministry of Civil

 Services, Government of Qatar.

**Research Paper(s):**

 Saleh S., An Analytical Study of Internal Control system in Iraqi Banking Sector: “ A Case

 Study of Public Rafidain Bank, Journal of Abhath, University of Salahadin, No.2,199

 Saleh S., An Empirical Investigation of the Relationship Between Accounting Information

 System and Perceived Environmental Uncertainty: A 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 2000

Saleh S., 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 Accou ntancy, 13-17 January 2001.

Saleh S., Application of TQM to improve the performance of Government Organization: The

 Conference Of Arab Organization of Administration Sciences, Muscat, Sultanate of

 Oman. October 10-11, 2004.

Saleh S., The Financial Effect of Corruption: A Globalization Perspective, Aledari Institute of

 Public Administration, Muscat, Sultanate of Oman, Issue No. 105, June-2006.

Saleh S., ABC and TQM: Environment Management Perspective: The Third Gulf Meeting on

 Quality , Quality Applications in Management Environment , 5-6 June, 2006.

 Sultanate of Oman.

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Saleh S. & Jamil S.A., “Women Investors perception towards investment options- A case of

 Oman”: Working paper accepted with review of finance, a journal of

 European Management Association, 2010

Saleh S. & Jamil S.A., Scope of Enterprise risk Management in Higher Sector of Oman. 2nd

 International Conference on Higher Education and Quality Assurance.

 April 6-7, 2010. Mazoon University College , Sultanate of Oman.

 ISSN 978-7766-425-6 Allied Publishers Ltd.

Saleh S., Exploring Accountability in Home Mortgage Loan Market: An Overview of Mortgage

 Market in Sultanate of Oman International Journal of Arts & Sciences

 (IJAS) –Conference for Academic Disciplines- International Conference, Aix -En-

 Provence. France, June 2011. International Journal of Multidisciplinary thought, CD-

 Rom. ISSN: 2156-6992

Saleh S., Public Financial Management and Costing in Iraq

 (A consultancy work completed for World Bank & United Nation , July- August, 2011)

* A Work on Budgeting, Public Financial Management and Costing in Iraq.

Saleh S., Business, Barriers & Benefits: E-Business for Small and Medium Enterprises (SME’s)

 in the Sultanate of Oman- International Journal of Art and Sciences (IJAS)-

 Conference, Gozo, Malta. Feb. 2012 [http://www.international](http://www.international/) journal.org/malta.html

Saleh S. & Jamil S.A, Gender, Behavior Finance and Investment Decision , Accepted,

 University of Lucknow 2012

 Saleh S. & Sinha G.K, Relationship Between Customer Orientation and Decentralization of

 Management Accounting System with Special Reference to Sultanate of Oman

 (Under publication 2012)

Saleh S. Challenges in Combating Corruption and Fixing Accountability: In Iraq’s Perspective

 (Almost ready for making presentation in International Conference in Feb. 2013 and

 for publication in Feb. 2013)

Saleh S. & Sinha G.K, Role of Transparency, Integrity and Accountability in Developing

 Countries (work in process….)

**Membership(s):**

• Member, American Business Education Association since 1990

• Member, Scientific Committee of the College of Business Administration, Salahadin

 University, Iraq, 1987-1990.

**•** Member, Post Graduate Committee Salahaddin University, Iraq 1987- 1990.

**•** Member**,** Scientific Committee of the Arab Institute of Certified Accountants, Iraq.

 1988-1991.

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 **•** Member, Training Committee of International Center for Systems & Management Sciences,

 Jordon, 1993-1997**.**

**•** Member, Central Curriculum Committee of Al-Hashmite University of Jordan, 1995-1996.

**•** Member, MBA Program Committee of Yarmouk University, Jordan, 1995-1997.

**•** Accredited Reader of the University of Jordan Journal (Drassat), 1998-2001.

**•** Member, Training Committee - Qatar Banking Training Institute, 1999-2001.

**Services to Professional Institution(s):**

* 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, Sultanate of Oman 2007.
* Member of Training & Teaching Committee of certified Public Accounting program(CPA), American Institute of Certified Public Accountants (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 near 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 academician, I am quite passionate about the teaching process in accounting. The overall concern is in relation to students actual learning which I believe is the major 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

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nation differ 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.

**Books Ready for Publication ( Final Review is in progress before publication):**

* Financial Accounting
* Managerial & Cost Accounting
* Financial Management

 **Research Papers and/or In depth analysis/review for the academic year 2012-2013:**

Research paper / In-depth analysis paper that I will keep exploring in the academic year 2012-2013 are as follows :

* Challenges in Fighting with Corruption and Building Better Tomorrow: A Governance Approach
* Corruption, Conflict and the Community: An Overview of Iraq
* Good Accounting Practices: In search of a Global Acceptance
* Role of Transparency, Integrity and Accountability in Developing Country