

Curriculum Vitae (Summary)

Dr. Mohamed Salem

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College of Business Administration
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Education

- Certificate in Teaching in Higher Education (CTHE - Online), University of Dundee (Expected date of completion 2019).
- The Association of Chartered Certified Accountants (ACCA in Accounting), Glasgow, UK, (Expected date of completion 2019).
- PhD in Accounting (2006), University of Strathclyde, UK.
- MSc in Accounting, University of New Haven, Connecticut, USA.
- BSc in Accounting, Faculty of Economics, University of Garyounis, Benghazi, Libya.

Teaching Experience

- 2009 – Present Assistant Professor at University of Sharjah, UAE.
- 2005 – 2006 Lecturer in various accounting courses in Central College of Commerce, Glasgow, UK.
- 2005 – 2006 Lecturer in various accounting courses (undergraduate and postgraduate) in the Business School, University of Paisley (University of West of Scotland), UK.
- 2003–2005 Teaching Assistant in accounting courses in the Department of Accounting and Finance, University of Strathclyde, UK, (While I was doing my PhD).
- 1990 – 1997 Lecturer in various accounting courses (this was in addition to supervising several undergraduate student projects in different accounting aspects). Higher Institute of Management and Finance, Tripoli, Libya.
- 1992 –1995 Lecturer and a Head of Department Accounting, Higher Institute of Management and Finance, Tripoli, Libya.
- 1991 – 1995 Lecturer (part time) in various accounting courses-Universities of Tripoli and Misurata, Libya.

Academic Committee Work

- 1992–1995 Lecturer and member of a committee charged with establishing-academic courses for a new Faculty of Economics-University of Nasser, Zleetin, Libya.

Other Work Experience

- 2007–2008 Arabic Interpreter (part time), Global Language Services, Glasgow, UK.
- 2006–2008 Research Assistant with my ex supervisor to elaborating my PhD work.
- 1988–1990 Financial Director, Virginia Corporate (not for profit organisation), Virginia, USA.
- 1982–1986 Vice-president (Finance), Misurata Construction Company, Misurata, Libya.

Voluntary Work

- 2000 –2008 Working during the weekend as a volunteer teacher in Secondary School in Glasgow, teaching various courses in history subjects (e.g., Modern studies) in Arabic Language (3 hours per day).

Courses Taught

- Accounting Principles, Management and Cost Accounting, Financial Accounting (1), Business Accounting, Development of Accounting Standards, Managerial Accounting (Accounting 2), Cost Accounting, Auditing Principles, Special Topics in Accounting, Financial Statement Analysis, Financial Reporting Project, Accounting Seminars, Accounting Education (undergraduate), Advising and Guidance Course, Accounting for Islamic Financial Institutions, and An Introduction of Islamic Accounting.
- Accounting Internship (Summer 2011, 2013, 2014).
- Postgraduate Course: Accounting and Finance for Engineers (Postgraduate for MSc Program for College of Engineering at University of Sharjah).
- Postgraduate Course: Accounting and Finance for Engineers (Postgraduate for MSc Program for College of Engineering at University of Sharjah).
- Postgraduate Courses: Accounting for Managers, and Management Accounting and Control Systems Courses (Postgraduate for EMBA Program at University of Sharjah).
- Postgraduate Courses: Capital Recourses, and Advanced Management Accounting for MSc Program at University of Paisley (or University of the West of Scotland).

Research Interests

- Management and Cost Accounting.
- Contemporary issues in Management Accounting.
- Accounting Education.
- Benchmarking and Performance Evaluation.
- An application of the Analytic Hierarchy Process (AHP) for Decision Making in all areas.
- Auditing and Fraud.
- Islamic Accounting

Award (Honor) / Certificate of achievements

- I have been awarded the annual faculty awards for distinguished faculty members (2014/2015) in the area of incentive Community Service for the University of Sharjah and Society in UAE during year 2014-2015.

- Islamic Bank Award for distinguished Research in 2015-2016. This was given to three students (Hessa Aljarwan, Dima Abdelrahman and Dina Samer) in Architectural Engineering department. As of this success, I was helping and supporting them during the period of Fall Semester 2015-2016 to design and apply the Analytic Hierarchy process (AHP) for their graduate project. I have been awarded a Certificate of congratulations for supporting the winning project of Islamic Bank Award for distinguished Research. University of Sharjah and Society in UAE in 2015/2016.

Key Speaker

I was one of the key panel speakers to speak about the relationship between business and dentistry in the 4th International Students' Dental Conference – University of Sharjah (February 7th and 8th, 2016). My presentation in this Conference was titled “Dentistry Through the Lens of Entrepreneurship”. This was related to the discussion of dental entrepreneurship, business planning and the different methods of managing a dental clinic of my presentation.

Refereed Publications

- An Overview of Research on Auditor’s Responsibility to Detect Fraud on Financial Statements, *The Journal of Global Business Management*, Volume 8, Number 2, August 2012, USA.
- An overview of the Analytic Hierarchy Process (AHP) and its Applications to Determine Benchmarking Criteria in Industrial Companies, *Journal of Modern Accounting and Auditing*, year 2012, Vol. 8, No. 11, 1673-1690.
- A benchmarking analysis of University League Tables Using the AHP: UAE Case, *Journal for Humanities & Social Sciences, Forthcoming*, Vol. 10, Iss. 2, 2013, University of Sharjah, UAE.
- A review of benchmarking implementation problems: the case of UAE industrial, *Journal of International Management Studies*, Vol. 8, Iss. 2, 2013, Learning Academic Research and Professional Practice of JIMS-USA
- An Empirical Assessment of Intra-Regional Trade: The GCC Context, *with S. Sherif & K. Fantazy, Journal for Humanities & Social Sciences*, University of Sharjah, Forthcoming, 2014.
- The Future of Accounting as a Subject in a Business School: A literature Review, *The Journal of Human Resource and Adult Learning*, Vol. 9. Iss. 2, 2013, International Centre of JHRAL-France.
- The Use of Analytic Hierarchy Process in the Determination of Earnings Quality: The Case of UAE, *Journal of Modern Accounting and Auditing*, Vol. 10. Iss. 2, 2014.
- The Value of Strategy and Flexibility in new Product Development: The Impact on Performance, *Journal of Enterprise Information Management*, Vol. 29. Iss. 4, 2016.

Conference Papers:

- An application of the analytic hierarchy process (AHP) to determine benchmarking for organisations: An empirical investigation of Manufacturing Organisations.” Paper presented at *the British Accounting Association Conference*, University of Paisley, UK, (September 2004).
- The use of analytic hierarchy process to determine benchmarking criteria for manufacturing organizations, *The 2010 International Conference on Business, Economic and Tourism Management (CBETM 2010)*, Singapore.
- The Use of the Analytic Hierarchy Process (AHP) For A Benchmarking Analysis of University

League Tables in UAE, *Third Annual American Business Research Conference*, Adelphi University, Long Island, New York, USA (June 2011).

- The Auditor's Responsibility to Detect Fraud, 2012 *Global Business & International Management Conference in Orland*, Florida, USA (January 15-17, 2012).
- The Auditor's role in Preventing and Detecting Fraud, *International Conference on Excellence in Business* (2012), University of Sharjah, Sharjah, UAE (May 9-10, 2012).
- Extending the applicability of the analytic hierarchy process in the determination of earnings quality: The Case of UA, *World Academy of Science Engineering and Technology (WASET)*, International Conference on Finance and Accounting, Rio de Janeiro Conference Program (March 14-15, 2013).
- The Future of Accounting as a Subject in a Business School: A Literature Review, *World Business Institute, Australia*, 25th International Business Research Conference, January 13-14 2014, Cape Town, South Africa.
- The link between accounting education, research and practice: A review of literature, World Business, Finance and Management Conference, December 8-9, 2014, Auckland, New Zealand.
- Auditing and Accounting Fraud and the Potential Impact of Technology Use: Literature Review, paper presented at the 27th International Research Conference on business, Economics and Social Sciences, IRC-2016 held in Istanbul, Turkey on August 01-02, 2016.

Papers under progress

- The link between accounting education, research and practice: A review of literature. (*The International Journal of Social Sciences*).
- Way of How One of AHP Models Operate As A Paramorphic Technique to Measure Priorities Between Homogeneous Elements (*will be submitted to Journal of International Management Studies*).
- Auditing and Accounting Fraud and the Potential Impact of Technology Use: Literature Review (*will be submitted to Journal of Corporate Ownership and Control soon*).
- Development procedures and patterns of general budgeting system: Practical application in UAE. (Under the analysis stage).
- Measuring Students' Satisfactions of Accounting Education at a UAE Universities (Under the proposal stage).
- The Future of Islamic Accounting as Subject in Business School (Under the proposal stage).
- Insights and Implications of Accounting in Islamic Perspective: Empirical Investigations from UEA Societies. (Under the proposal stage)

Related Academic Training: - Continue of Professional Development

Type of Training:	Blackboard Training Sessions
Date:	Spring Semester 2015-2016 (7-4-2016 - from 12:00-15:30).
Place:	Academic Computing Section - IT- University of Sharjah.
Type of Training:	Leadership in Higher Education
Date:	January 24-25-26 /1/ 2016 from 2:00-5:00pm
Place:	(CCE) University of Sharjah
Type of Training:	"Teaching in the New Era - طرق-الحدیثة للتدریس
Date:	December 7-8-9, 2015 from 2:00-5:00 pm

Place: Center Of Continuing Education & P.D.
(CCE) University of Sharjah

Type of Training: Training Program for the University Instructions in Granting Promotions for Faculty Members. (organised by CCE)

Date: Spring Semester (April 11, 2016 from 12:00 to 17:00)

Place: University of Sharjah (organized by CCE)

Type of Training: Stata Training Workshop

Date: Spring Semester 2015 (2-3 Feb 2015) from 9:00-13:00

Place: College of Business - University of Sharjah

Type of Training: Applied course on cost management in a manufacturing industry.

Date: February 27th to March 26th 1992

Place: International Economics Corporation Development Fund, Taiwan, Republic of China.

Type of Training: Teaching Methods Course for Tutors

Date: October 31st to December 3rd 2003

Place: Centre for Academic Practice / University of Strathclyde.

Type of Training: 3-Day Course Teaching, Learning & Assessment in Higher Education for new Lecturers.

Date: January 11th to January 13th, 2006

Place: Centre for Academic Practice (University of Strathclyde) and Centre for Learning & Teaching (University of Paisley).

Type of Training (workshop)*: The "Internal Control and Fraud Detection"

Date: October 12th and 13th, 2011

Place: Accountants and Auditors Association, Dubai, UAE

Type of Training (workshop)*: The "Governance, Control and Risk Management".

Date: April 10, 2012

Place: Accountants and Auditors Association, Dubai, UAE

* This workshop is related to my area of teaching and research

Professional Associations (Membership in Scientific Societies, Journal's Editorial Boards and reviewer for Papers and/or Books Evaluation)

No.	Society	Country
1.	The Association of Chartered Certified Accountants (ACCA in Accounting – since November 2006 – Registration no. 1387479).	UK
2.	Accountants and Auditors Association, (Sharjah – since January 2011 – Registration no. 1037)	UAE

Editorial and/or Reviewer

No.	Journal	Title
1.	Journal of Multiple Criteria Decision Analysis (JMCD A).	As a reviewer
2.	International Journal of Accounting, Auditing and Performance Evaluation (IJA APE).	As a reviewer
3.	International Journal of Trade, Economics and Finance (IJTEF).	As a reviewer
4.	Journal of Information Technology and Business Management (JITBM).	Member Editorial Board
5.	Journal of Accounting, Auditing and Performance Evaluation (JA APE).	reviewer panel
6.	International Journal of Trends in Economics Management & Technology (IJTEMT).	Member Editorial Board
7.	Int. J. of Management and Decision Making.	Journal referee (reviewer panel)
8.	Int. J. of Management in Education.	Journal referee (reviewer panel)
9.	Int. J. of Process Management and Benchmarking.	Journal referee (reviewer panel)
10.	Int. J. of Managerial and Financial Accounting	Journal referee (reviewer panel)
11.	Arabian Journal of Business and Management Review (AJBMR)	Member Editorial Board

Refereed Papers and Books Reviewed:

- Chen T. L. and Pan F. C. (2004), Analytic Hierarchy Process in Innovative of Balanced Scorecard and Activity-Based Costing. *Journal of Multiple Criteria Decision Analysis*.
- Josh P. I. (2006), Comments on Reader's Digest Survey on Politeness. *International Journal of Accounting, Auditing and Performance Evaluation*.
- Risk Management and Disclosure in Malaysian Corporations: Management Perceptions (August 2011), *International Journal of Behavioural Accounting and Finance*.
- Strategy and Management Accounting Practices Alignment and its Effect on Organizational Performance, *International Conference on Excellence in Business (2012)*, University of Sharjah, UAE.
- Family Ownership and Firm Performance in the United Arab Emirates, *International Conference on Excellence in Business (2012)*, University of Sharjah, UAE.
- Mohamed Hegazy (2012), Auditing and Assurance Services' Textbook, *Pearson*.
- Charles T. Horngren, Datar, Foster, Rajan and Ittner (2012) Cost Accounting Textbook, *Pearson*.
- Forensic Accounting Corporations' Codes of Ethics and Standards of Practice – a Comparison, (August 15, 2012), *International Journal of Accounting, Auditing and Performance Evaluation (IJA APE)*.
- The evolving role of Environmental Management Accounting in internal decision-making: a research note (October 2012), *International Journal Accounting, Auditing and Performance Evaluation*.
- Calendar Effects in the Philippine Stock Market, *International Journal of Information Technology & Management (JITBM)*.
- E-Banking Loyalty: A Review of Literature, *International Journal of Trends in Economics Management & Technology (IJTEMT)*.
- An Empirical Analysis of Corporate Finance, *International Conference on Excellence in*

Business- University of Sharjah (May 9-10, 2010).

- The Automotive of Trend Auditors to Provide Non-Audit Services in Syria as attached file.
"دوافع توجه المراجعين لتقديم الخدمات الاستشارية - دراسة ميدانية في سورية"
University of Sharjah Journal for Humanities & Social Sciences (USJHSS).
- A Strategic Model for location Selection of Future Factories, A case of Study Iran Future, (October 2012) *International Journal of Multicriteria Decision Making (IJMCDM)*.
- Instructor's Manual for Auditing and Assurance Services' Textbook (Arab World Edition), (October 2012) *Pearson. (Freelance)*.
- Leadership Styles and Qualifications for Emergency Medical Service Managers, Feb 20, 2014, *Arabian Journal of Business and Management Review*.
- Exploring Behaviours of Mobile Phone Operations in Rivalry Market Structure (EBMPORMS), (26 October 2013), *Arabian Journal of Business and Management Review*.
- Using Facebook for Political Action? Social Networking Sites and Political Participation of Young Adults, April 2014, *Arabian Journal of Business and Management Review*.
- Adopting Balanced Scorecard to Evaluate the Services of Saudi Banking Sector under governance of strategic performance on Saudi Commercial Banks.
(استخدام القياس المتوازن للاداء لتقييم خدمات قطاع المصارف التجارية بالسعودية في ظل حوكمة الاداء الاستراتيجي)
(*University of Sharjah Journal for Humanities & Social Sciences, April-17-2014*).
- Developing a model of selection of knowledge provider, August 17, 2014, *African Journal of Business Management*.
- The Role of GAM in the Making of a Knowledge City (Management-14-521) (September 5, 2015), *OMICS Publishing Group-Management*.
- Internalizing the Corporate Social Responsibility through Strategic Operations Management, *Arabian Journal of Business and Management Review (January10, 2015)*.
- Improving Collaboration of Bali Cattle Supply Chain and Its Impact on Cattle Farmer Income in South Sulawesi, Indonesia (April 28, 2015), *OMICS Group Publication – Management Journal*.
- An Analysis of the Banking Sector Interest Rate Spread in Namibia, (April 8, 2016) *Global Business Research Journals (GBRJ)*.
- Credibility of Electronic Recommendations Quasi-Experiment on Online Book Purchase Process, (September 21, 2016) *Global Business Research Journals (GBRJ)*.

Book(s) reviewed

- A review panel member for Pearson's Arab World edition of Arens' *Auditing and Assurance Services Textbook* (Auditing Assurance Services: Integrated Approach) UAE. This review was prepared for Pearson (since May 2011). This textbook is currently being adapted by Mohamed Hegazy at the American University in Cairo.
- A review panel member for Pearson's Arab World edition of *Cost Accounting: A Managerial Emphasis Textbook* (Cost Accounting for Managers by Horngren, Datar, etc). This review was prepared for Person (since January 2012).
- Freelance work for Arens: Auditing and Assurance Services (Arab World Edition). **Review the Material (Freelance work) of 26 Chapters for:** - Arens' *Auditing and Assurance Services: Integrated Approach* (since June 2013).
- Freelance work for Horngren: Cost Accounting: A Managerial Emphasis (Cost Accounting for Managers). **Review the Material (Freelance work) of 18 Chapters for:** - Cost Accounting: A Managerial Emphasis - Cost Accounting for Managers (since July 2013).

Community service

I have served and participated in many committees in the University, College and department level (e.g., Participated, reviewed, presented paper(s), discussant in the International Conference March 15-16, 2013, Workshops in Sharjah and Dubai, SACS Accreditation Committee - for AACSB report, Recruitment Committee, Library Committee, Class Scheduling Committee – chairs and members, Accounting Committee, Accreditation Committee, Assessment Committees, Scientific Research and Seminars Committee, Social Activities Committee, Secretariat of the Department of Accounting, Finance and Economics, and Open Day, College Seminars, etc). (See attached letter related to the above section of Administrative Activities). I also participated in the University Sports Day Festival - to celebrate National Day on November 28th. 2012, etc. I would look forward to take up more of such activities in the coming years. Overall, I am always available for any requested Contributions. (Please see below for details).

1. University Sport Festival Day (February 28th, 2011)

The deanship of Student Affairs was holding a sport festival for the university colleges and I have participated in the teams of following games: (Football, Volleyball, Basketball, Physical Sports, & Tug of War). We won the silver medal.

2. University Sport Festival Day (November 29th, 2011)

As part of The University celebration of the **National Day** the Deanship of Student Affairs was holding a sport festival for the university colleges and I have participated in the team of following games: (Football, Volleyball, Basketball, Physical Sports, & Tug of War). We won the golden medal.

3. Workshop (October 12-13, 2011 – Dubai)

I have attended a workshop organised by the UAE Accounting and Auditing Profession during 12-13 October 2011 in Dubai. The workshop about the Internal Control in Preventing and Detecting Fraud (as I am member in UAE Accounting Association).

4. Workshop (April 10, 2012 - Dubai)

I have attended a workshop organised by the UAE Accounting and Auditing Profession on April 10, 2012. The workshop about "Governance, Control and Risk Management". I have attended this workshop as a part of my teaching development.

5. Internal Seminars (College of Business Administration - level).

I have attended many seminars and workshops organized by the College through Scientific Research and Seminars Committee - during the Fall and Spring Semesters (e.g., Securities & Commodities Authority, The Small World of Islamic, IMA Students Case Study – Competition 2012, etc.).

6. University Sport Festival Day (November 28th, 2012)

As part of The University celebration of the **National Day** the Deanship of Student Affairs was holding a sport festival for the university colleges and I have participated in the team of following games: (Football, Volleyball, Basketball, Physical Sports, & Tug of War). We won the golden medal.

7. Workshop (March 06-07, 2013 – Dubai)

I have attended a workshop organised by the Accounting and Auditing Profession and Economic Integration of GCC Countries during **March 06-07, 2013** in Dubai. The workshop about the Economic Integration of GCC Countries (as I am member in UAE Accounting Association).

8. Workshop (May 30, 2013)

I have attended a workshop organised by the Sharjah Higher Colleges of Technology, Dubai UAE in May 30, 2013. The workshop about Faculty Development in Microsoft Partners in learning network – Teacher Education initiative or Faculty Development Workshop.

9. Internal Seminars (College of Business Administration - level).

I have attended many seminars and workshops organized by the College through Scientific Research and Seminars Committee - during the Fall and Spring Semesters 2012-2013 (e.g., Securities & Commodities Authority, The Small World of Islamic, IMA Students Case Study – Competition 2012, etc.).

10. Workshop (March 10, 2013)

I have attended AACSB Workshop Accreditation organised by AACSB International at University of Sharjah

11. Workshop (16-17, December 2012)

I have attended AACSB Assessment Workshop conducted by the College of Business Administration – University of Sharjah.

12. Workshop (February 2015)

I have attended Stata program training workshop (Software Training Program) on Monday and Tuesday, February 2nd and 3rd, 2015 - University of Sharjah.

13. Internal Seminars (College of Business Administration - Level).

I have attended many seminars and workshops organized by the College through Scientific Research and Seminars Committee - during Fall and Spring Semesters 2014-2015.

14. University Sport Festival Day (November 28th, 2014)

As part of The University celebration of the **National Day** the Deanship of Student Affairs was holding a sport festival for the university colleges and I have participated in the team of following games: (Football, Volleyball, Basketball, Physical Sports, & Tug of War). We won the golden medal.

15. University Sport Festival Day (April 20, 2015)

As part of The University celebration of the **National Day** the Deanship of Student Affairs was holding a sport festival for the university colleges and I have participated in the team of following games: (Football, Volleyball, Basketball, Physical Sports, & Tug of War). We won the golden medal.

(See below).

No	Activity (or Title)	Beneficiaries	Date
1.	الزكاة والضرائب (Taxation and Zakat - March Iss, no. 76, 2012)	المنبر الجامعي ،،	العدد مارس 2012 76
2.	مسؤولية المراجع في اكتشاف الأخطاء والتزوير (The Auditor's Responsibility to Detect Errors and Fraud – May Iss, no. 77, 2012).	المنبر الجامعي ،،	ابريل 2012 العدد 77
3.	أهمية التعليم في تنمية الموارد البشرية The Importance of Education to Develop Human Resources (November/December Iss, no. 79, 2012)	المنبر الجامعي ،،،،	نوفمبر/ديسمبر 2012 العدد 79
4.	التقنية الحديثة والإسلام The new technology and Islam (January /February Iss, no. 80, 2013)	المنبر الجامعي ،،،،	يناير/فبراير 2013 العدد 80
5.	التقنية الحديثة والإسلام The new technology and Islam (January 13, 2013, Iss. No. 12292-Sharjah News)	التعليم والتربية ،،،،	2013 يناير 13 العدد 12292
6.	التفكير الإبداعي وتطوير قدراتنا The development of our creative thinking and abilities. (May Iss, no. 81, 2013)	المنبر الجامعي ،،،،	2013 مايو 13 العدد 81
7.	مفهوم مبدأ الإفصاح المحاسبي في القوائم المالية The concept of the principle of accounting disclosure in the financial statements (Iss. NO. 83, December 2013)	المنبر الجامعي ،،،،،،	2013 ديسمبر العدد 83
8.	الأساليب المتطورة ونظام المحاسبة الحكومية Advanced methods and system of government accounting (Iss. No. 84, January 2014)	المنبر الجامعي ،،،،،،	يناير 2014 العدد 84
9	معنى ومفهوم النظام المحاسبي The meaning of the concept of the accounting system	المنبر الجامعي ،،،،،،	يناير 2015 العدد 86
10	علم التحليل المالي وعلاقته بالقوائم المالية Financial analysis and its relationship to the financial statements	المنبر الجامعي ،،،،،،	نوفمبر 2015 العدد 88
11	الوظيفة المالية والتنظيم المالي في المؤسسة Financial Position and financial regulation in the organization	ففراشلا ،،،،،، 24 ،،،،،،	26 يونيو 2016
12	دور مهنة المحاسبة في مكافحة الفساد في الوحدات الخدمية The role of accounting profession in combating corruption in service units	المنبر الجامعي ،،،،،،	Forthcoming 2017
13	الأمل والتفاؤل وجهان لعملة واحدة Hope and Optimism Are Two Sides of the Same Coin.	المنبر الجامعي ،،،،،،	Forthcoming 2017