

Name : NORMAN BIN MOHD SALEH
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Universiti Kebangsaan Malaysia
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1. Academic qualification

1. Bachelor of Accounting (Hons) Second class upper from Universiti Kebangsaan Malaysia (1993).
2. Master of Science in Accountancy from the University of East Anglia, England (1995).
3. Doctor of Philosophy from La Trobe University, Australia (2003)

2. Professional Membership

Among others, member of International Institute of Forecasters (June 1996 – June 1998), Accounting Association of Australia and New Zealand (AAANZ) 2001-2002, Malaysian Institute of Accountants (MIA) AM/26759 (since 2006), Education and Training Committee Malaysian Institute of Certified Public Accountants (2006-2011), Council Member of the Malaysian Institute of Accountants (2007-2009; 2009-2011), Audit Committee member of the Malaysian Institute of Accountants (2007-2009; 2009-2011), Chairman of Education and Accreditation Committee Malaysian Institute of Accountants (2009-2011), CFIa Member of Malaysian Institute of Certified Public Accountants (2008-now)

3. Teaching experience

Advanced Research Methodology (PhD), Quantitative and Qualitative Analysis (PhD), Research Methodology (MAcc) Financial Statement Analysis(MBA) Independent Study in Accounting (DBA), Advanced Financial Accounting I (BAcc) Financial Reporting (MAcc), Accounting Theory and Practice (BAcc).

4. Research and consultancy experience

Involved in nearly 30 research projects with total funding of more than RM1.7 million. Research funding received from university, government (such as State Government, IRPA, FRGS) as well as from the industry (such as MAREF). Provided consultancy services to Permodalan Nasional Berhad, the state government of Sarawak and the Ministry of Higher Education worth RM1.5 million.

5. Supervision experience

Successfully supervised (as main and co-supervisor) more than 30 students at doctoral and Masters levels.

6. Publications (*) denote “A” ranked journal and § for corresponding author)**

International Journals

1. Fakhroddin MohammadRezaei, Norman Mohd-Saleh & Kamran Ahmed. (2018) Audit firm ranking, audit quality and audit fees: Examining conflicting price discrimination views. *The International Journal of Accounting* 53: 295-313. (ELSEVIER) (SCOPUS)***
2. Zuraidah Mohd Sanusi, Takiah Mohd Iskandar, Gary Monroe & Norman Mohd Saleh. (2018). Effects of Goal Orientation, Self-Efficacy and Task Complexity on the Audit Judgment Performance of Malaysian Auditors. *Accounting, Auditing & Accountability Journal*. 31(1):75-95. (EMERALD) (ISI Q1) ***
3. Fakhroddin MohammadRezaei & Norman Mohd-Saleh. (2018). Audit Report Lag: The Role of Auditor Type and Increased Competition in the Audit Market. *Accounting and Finance* 58(3): 885 - 920 (JOHN WILEY AND SONS) (ISI Q2) ***
4. Abdullah J. R. Rabaya, Noradiva Hamzah & Norman Mohd Saleh. (2018). Malaysian financial reporting standard 139 financial instruments: recognition and measurement adoption and intellectual capital performance: evidence from the Malaysian financial sector *Asian Journal of Accounting and Governance* 9: 143 - 158. (Penerbit UKM) (Indexed in ESCI).
5. Mohd Mohid Rahmat, Hanis Amera Mohd Amin, Norman Mohd Saleh. (2018). Controlling shareholders proxy and multiple directorship insight evidence from related party transactions. 9: 37 - 50. (Penerbit UKM) (Indexed in ESCI).
6. Norman Mohd-Saleh[§] & Noradiva Hamzah. (2017) Co-operative Governance and the Public Interest: Between Control and Autonomy. *Jurnal Pengurusan* 51: 1-26. (Penerbit UKM) (Indexed by SCOPUS).
7. Mohamad Iruwan Ghuslan and Norman Mohd Saleh. (2017). The influence of board characteristics on sustainability reporting in selected Malaysian sensitive and non-sensitive industries. *Journal of Contemporary Issues and Thought* 7: 33-47.
8. Nur Eyliawati Japelus, Noradiva Hamzah dan Norman Mohd Saleh. (2017). The Association Between Strategy and Accountability Level of Co-operatives. *Amity Journal of Corporate Governance* 1(2), (1-21) (Penerbit UPSI)
9. Hazlina Hassan, Noradiva Hamzah, Amrizah Kamaluddin & Norman Mohd.Saleh (2017) Intellectual Capital Management Practices in Malaysian Private Hospitals. *Asian Journal of Accounting and Governance* (Special Issue): 1 - 12. (Penerbit UKM) (Indexed in ESCI)
10. Sayed Alwee Hussnie Sayed Hussin, Takiah Mohd Iskandar, Norman Mohd-Saleh, Romlah Jaffar, (2017). Professional Skepticism and Auditors' Assessment of Misstatement Risks: The Moderating Effect of Experience and Time Budget Pressure. *Economics and Sociology*, 10(4), 225-250. doi:10.14254/2071-789X.2017/10-4/17 (Indexed by SCOPUS).
11. Hazlina Hassan, Norman Mohd.Saleh, Amrizah Kamaluddin & Noradiva Hamzah. (2017). Exploring Elements of Human Capital Development of Private Hospitals in Malaysia: A Qualitative Approach. *e-Academia Journal* 6(1): 167-177. (UiTM Terengganu)
12. Khairul Rizan Mat Ludin, Zakiah Muhammaddun Mohamed, Norman Mohd-Saleh[§]. (2017) The association between CEO characteristics, internal audit quality and risk-management

implementation in the public sector. *Risk Management* 19(4), 281-300. (SPRINGER) (ISI Q3).

13. Fakhroddin MohammadRezaei & Norman Mohd-Saleh, (2017). Auditor switching and audit fee discounting: the Iranian experience, *Asian Review of Accounting*, 25(3): 335-360. (EMERALD) (Indexed by SCOPUS)
14. Norman Mohd-Saleh[§] & Saiful Bakhtiar Masduki, (2016). The influence of corporate governance on relational capital disclosure among high growth technology companies. *Management and Accounting Review* (previously known as *Malaysian Accounting Review*), 15(1): 29-61. (Penerbit UiTM) (Indexed by ERA).
15. Seyed Sajad Ebrahimi Rad, Zaini Embong, Norman Mohd Saleh & Romlah Jaffar. (2016) Financial Information Quality and Investment Efficiency, Evidence from Malaysia. *Asian Academy of Management Journal of Accounting and Finance* 12(1): 129 – 151 (Penerbit USM) (Indexed by SCOPUS).
16. Mohamat Sabri Hassan, Norman Mohd Saleh, Aulia Fuad Rahman and Zaleha Abdul Shukor. (2016). Underinvestment and Value Relevance of Earnings Management. *Jurnal Pengurusan* 46: 99-113. (Penerbit UKM) (Indexed by SCOPUS).
17. Fakhroddin MohammadRezaei,[§] Norman Mohd-Saleh, Romlah Jaffar and Mohamat Sabri Hassan. (2016). The Effects of Audit Market Liberalisation and Auditor Type on Audit Opinions: The Iranian Experience. *International Journal of Auditing*. 20: 87-100 (JOHN WILEY AND SONS) (Indexed by SCOPUS)***
18. Noraini binti Omar, Norman Mohd-Saleh,[§] Mohd Fairuz Md Salleh, Kamran Ahmed. (2015). The influence of family and government-controlled firms on goodwill impairment: Evidence from Malaysia. *Journal of Accounting in Emerging Economies* 5(4): 479 – 506 (EMERALD) (Indexed by SCOPUS)
19. Noradiva Hamzah, Norman Mohd Saleh, Sumayah Mohamed. (2015). The influence of Ethnicity on the Reporting of Inteletual Capital. *Jurnal Pengurusan* 43: 73-87 (Penerbit UKM) (Indexed by SCOPUS)
20. Roslina Yati Mansor, Selamat Kundari,[§] Norman Mohd Saleh. (2015). Hubungan saling pengaruh lembaga pengarah dan prestasi firma, *Jurnal Pengurusan* 43: 129-143 (Penerbit UKM) (Indexed by SCOPUS)
21. Mohammadrezaei[§], F., N. Mohd Saleh, and Ali, M.J. (2015). Increased competition in an unfavourable audit market following audit privatisation: The Iranian experience. *Asian Journal of Business and Accounting*, 8(1), 115-149. (Penerbit UM) (Indexed by SCOPUS)
22. Mohammadrezaei[§], F., N. Mohd Saleh, and Banimahd, B. (2015). The effects of mandatory IFRS Adoption: A review of evidence based on accounting standard setting criteria. *International Journal of Disclosure and Governance*, 12(1): 29-77 (Palgrave McMillan) (Indexed by SCOPUS)
23. Norman Mohd-Saleh* and Noraini Omar. (2014). CEO Duality, Family-Control and Goodwill Impairment. *Asian Journal of Business and Accounting*, 7(1): 143-179. (Penerbit UM) (Indexed by SCOPUS)

24. Ahnaf Ali As-Smady, Norman Mohd-Saleh,[§] Izani Ibrahim and Nik Mutasim Nik Abdul Rahman. (2014). The performance of public listed companies and privatised government linked companies: A case of Jordanian market. *Journal of Contemporary Issues and Thought*. 4: 58-76. (Penerbit UPSI)
25. Masood Fooladi,[§] Zaleha Abdul Shukor, Norman Mohd Saleh and Romlah Jaffar. (2014). The effect of coporate governance and divergence of cash flow and control rights on firm performance: Evidence from Malaysia. *International Journal of Disclosure and Governance*, 11(4): 326–340 (Palgrave McMillan) (*Indexed by SCOPUS*)
26. Fakhroddin Mohammadrezaei[§], Norman Mohd-Saleh and Bahman Banimahd (2013). The effects of mandatory IFRS adoption: A review of evidence based on accounting standard setting criteria. *International Journal of Disclosure and Governance*, 14 November, *Advance Online Publication*). doi: 10.1057/jdg2013.32 (Palgrave McMillan) (*Indexed by SCOPUS*)
27. Aulia Fuad Rahman, Mohamat Sabri Hassan, Norman Mohd-Saleh and Zaleha Abdul Shukor. (2013). The effect of underinvestment on the relationship between earnings management and information asymmetry. *Asian Academy of Management Journal of Accounting and Finance* 9(2): 1-23. (Penerbit USM) (*Indexed by SCOPUS*)
28. Saadiah Munir,[§] Norman Mohd-Saleh and Puan Yatim. (2013). Related Party Transaction, Family Ownership and Earnings Quality: A Study of Malaysian Firms. *Asian Academy of Management Journal of Accounting and Finance* 9(1): 129-153. (Penerbit USM) (*Indexed by SCOPUS*)
29. Ahnaf Al-Smady, Norman Mohd Saleh[§] and Izani Ibrahim (2013). Corporate Governance Mechanisms, Privatization Method and the Performance of Privatized Companies in Jordan. *Asian Journal of Accounting and Governance* 4: 31-50. (Penerbit UKM) (*Indexed in Cabell*)
30. Norman Mohd Saleh[§] and Mohamat Sabri Hassan. (2013). Intellectual capital indicators influencing investment decision. *International Journal of Learning and Intellectual Capital*, 10(2): 183 – 211. (Inderscience Publications) (*Indexed by SCOPUS*)
31. Fakhroddin Mohammadrezaei,[§] Bahman Banimahd and Norman Mohd-Saleh, (2013). Convergence obstacles with IASB Standards: Evidence from Iran. *International Journal of Disclosure and Governance: Vol. 10, 1, 58–91* (Palgrave McMillan) (*Indexed by SCOPUS*)
32. Zinatul Ashiqin Bachek, Norsiah Ahmad[§] & Norman Mohd-Saleh, (2012). Correlation between Tax Holidays and Earnings Management: An Empirical Study. *Jurnal Pengurusan* 34: 55-64. (Penerbit UKM) (*Indexed by SCOPUS*).
33. Fakhroddin Mohammadrezaei,[§] Norman Mohd-Saleh and Bahman Banimahd. (2012). Political economy of corporate governance: the case of Iran. *International Journal of Business Governance and Ethics* 7(4): 301-330. (Inderscience Publications) (*Indexed by SCOPUS*).
34. Mohamat Sabri Hassan,[§] Norman Mohd-Saleh, Puan Yatim and Mara Ridhuan Che Abdul Rahman, (2012). Risk Management Committee and Financial Instrument Disclosure. *Asian Journal of Accounting and Governance* 3: 13-28. (Penerbit UKM)

35. Zaini Embong,[§] Norman Mohd-Saleh & Mohamat Sabri Hassan. (2012). Size of firm, disclosure and cost of equity capital: Evidence from Malaysia. *Asian Review of Accounting*. 20(2): 119-139. (Emerald) (*Indexed by SCOPUS*)
36. Norman Mohd-Saleh,[§] Zuraidah Mohd Sanusi, Rashidah Abdul Rahman & Rina Bukit. (2012) Firm Performance, CEO Tenure, and Corporate Governance Reporting in Malaysia. *International Journal of Management Practice*. 5 (2), 170-189. (Inderscience Publications) (*Indexed by SCOPUS*).
37. Aida Hazlin Ismail[§] & Norman Mohd-Saleh (2012). Corporate Governance and Earnings Management: Incentives in Malaysian IPO Companies. *Terengganu International Finance and Economics Journal*. 2(2): 40-47. (UiTM Terengganu)
38. Noraini Omar, Norman Mohd Saleh, [§] Mohd Fairuz Md Salleh. (2011) Family and government controlled firms and their recognition of goodwill impairment. *Capital Market Review* 19(1&2): 15-32. (Malaysian Finance Association)
39. Norman Mohd Saleh,[§] Selamat Kundari & Ellias Alwi. (2011) The timeliness recognizing accounting income in Malaysia : the influence of government linked companies. *Asian Journal of Accounting and Governance* 2: 41-50. (Penerbit UKM)
40. Norman Mohd-Saleh[§] & Romlah Jaffar. (2011). The Impact of Assets Disposal and Economic Crisis on the Valuation of Asset Write-offs. *The Journal of Business Management and Accounting* 1 (1): 41-62. (Penerbit UUM).
41. Azlina Ahmad,[§] Norman Mohd Saleh, Takiah Mohd Iskandar and Mohamed Adnan Alias. (2011). Peranan Pengawasan Pelabur Institusi dan Kekaburan Perolehan. *Jurnal Pengurusan* 32. 83-101. (Penerbit UKM) (*Indexed by SCOPUS*).
42. Takiah Mohd Iskandar[§], Mohd Mohid Rahmat, Norazura Mohd Noor, Norman Mohd Saleh & Muhammad Jahangir Ali. (2011). Corporate Governance and Going Concern Problems: Evidence from Malaysia *International Journal of Corporate Governance* 2(2):119-139 (Inderscience Publications).
43. Juahir Md Nor, Norsiah Ahmad[§] & Norman Mohd Saleh. (2010). Fraudulent financial reporting and companies characteristics: Tax audit evidence. *Journal of Financial Reporting and Accounting* 8(2): 128-142. (Emerald) (*Indexed by SCOPUS*)
44. Norman Mohd Saleh[§], Mohamat Sabri Hassan, Romlah Jaffar & Zaleha Abdul Shukur. (2010). Intellectual Capital Disclosure Quality: Lessons from Scandinavian countries. *IUP Journal of Knowledge Management* VIII(4) 39-60.
45. Mohamat Sabri Hassan[§] & Norman Mohd Saleh. (2010). The Value Relevance of Financial Instruments Disclosure in Malaysian Firms Listed in the Main Board of Bursa Malaysia. *International Journal of Economics and Management* 4(2): 243 – 270. (Penerbit UPM) (*Indexed by SCOPUS*)
46. Hamezah Md Nor[§], Norman Mohd Saleh, Romlah Jaffar & Zaleha Abdul Shukur. (2010). Corporate Governance and R&D Reporting in Malaysia MESDAQ Market. *International Journal of Economics and Management* 4(2): 350 – 372. (Penerbit UPM) (*Indexed by SCOPUS*)

47. Norman Mohd Saleh[§], Mara Ridhuan Che Abdul Rahman & Mohamat Sabri Hassan. (2009). Ownership structure and intellectual capital performance in Malaysia. *Asian Academy of Management Journal of Accounting and Finance* 5(1): 1-29. (Penerbit USM)(Indexed by SCOPUS)
48. Mohd Mohid Rahmat, Takiah Mohd Iskandar[§] & Norman Mohd Saleh. (2009). Audit Committee Characteristics in Financially Distressed and Non-Distressed Companies. *Managerial Auditing Journal* 24(7): 624-638. (Emerald) (Indexed by SCOPUS)
49. Salsiah Mohd Ali, Norman Mohd Saleh[§] & Mohamat Sabri Hassan (2008) Ownership Structure and Earnings Management in Malaysian Listed Companies: The Size Effect. *Asian Journal of Business and Accounting* 1(2): 89-116. (Penerbit UM) (Now indexed in SCOPUS)
50. Aulia Fuad Rahman & Norman Mohd-Saleh[§]. (2008). The effect of free cash flow agency problem on the value relevance of earnings and book value. *Journal of Financial Reporting & Accounting* 6(1): 75-90 (Emerald) (Indexed in Cabell's Directory).
51. Norhashimah Johari, Norman Mohd-Saleh[§], Romlah Jaffar & Mohamat Sabri Hassan. (2008). The Influence of Board of Director's Independence, Competency and Ownership on Earnings Management in Malaysia. *International Journal of Economics and Management* 2(2): 281-306. (Penerbit UPM) (Indexed by SCOPUS)
52. Kamran Ahmed, Jayne M. Godfrey, & Norman Mohd-Saleh. (2008). Market perceptions of discretionary accruals by debt renegotiating firms during economic downturn. *The International Journal of Accounting* 43(2): 114-138 (Elsevier) (Indexed by SCOPUS)***
53. Norman Mohd-Saleh & Kamran Ahmed. (2007). Accounting Choices of Distressed firms during debt renegotiation: Evidence from Malaysia. *International Journal of Accounting, Auditing and Performance Evaluation* 4(6): 589-607. (Inderscience Publications) (Indexed by SCOPUS)
54. Salsiah Mohd Ali, Mohamat Sabri Hassan & Norman Mohd Saleh, (2007). Block Ownership and Earnings Management in Malaysian Listed Firms. *Corporate Ownership and Control* 5(2): 195-201. (Now indexed in SCOPUS)
55. Norman Mohd Saleh[§], Takiah Mohd Iskandar & Mohd Mohid Rahmat. (2007). Audit Committee Characteristics and Earnings Management: Evidence from Malaysia. *Asian Review of Accounting* 15(2): 147-163. (Emerald) (Now indexed in SCOPUS).
56. Fathyah Hashim & Norman Mohd Saleh[§]. (2007). Voluntary Annual Report Disclosures by Malaysian Multinational Corporations. *Malaysian Accounting Review* 6(1): 129-156. (Penerbit UiTM)
57. Norman Mohd Saleh[§] & Romlah Jaffar, (2006), Determinants Of Asset Write-Offs In Malaysia: The Economic Crisis Effect, *Capital Market Review* 14: 1-15. (Malaysian Finance Association)
58. Nor Haiza Abdul Aziz, Takiah Mohd Iskandar & Norman Mohd Saleh. (2006). Pengurusan Perolehan: Peranan Kualiti Audit dan Tadbir Urus Korporat (*Earnings Management: The Role of Audit Quality and Corporate Governance*). *The International Journal of*

Management Studies 13: 163-188. (Receives Best Paper Award for Social Science Category 2007 by Malaysian Scholar Writers Council) (Penerbit UUM)

59. Norman Mohd Saleh & Kamran Ahmed. (2005). Earnings Management of Firms Undergoing Debt Contract Renegotiation, *Accounting and Business Research* 35(1): 69-86. (Wolters Kluwer UK Now Indexed in SCOPUS, ABI/Inform, EBSCO (Business Source Premier) and ISI - Social Science Citation Index (SSCI))***
60. Norman Mohd Saleh^s, Takiah Mohd Iskandar & Mohd Mohid Rahmat. (2005). Earnings Management and Board Characteristics: Evidence from Malaysia. *Jurnal Pengurusan* 24: 77-103 (Penerbit UKM) (Indexed in SCOPUS).
61. Norman Mohd Saleh^s, Takiah Mohd Iskandar & Mohd Mohid Rahmat. (2005). Avoidance of Reported Earnings Decreases and Losses: Evidence from Malaysia. *Malaysian Accounting Review* 4(1): 25-37. (Penerbit UiTM)
62. Takiah Mohd. Iskandar, David C. Yang, Norman Mohd Saleh, & Terry Gregson. (2003). "A Broad Analysis of United States Generally Accepted Accounting Principles and the Malaysian Accounting Standards Board Approved Accounting Standards". *International Journal of Business* 8: 87-103. (Indexed in ABI/INFORM Global, Academic, BowkerLink, Cabelle's Directory, EBSCO, Gale, Journal of Economic Literature (JEL) on CD, e-JEL, EconLit, InfoTrac, ProQuest, Social Science Research Network (SSRN), and Ulrich's Periodicals Directory)[#]
63. Abd. Ghafar Ismail, Norman Mohd Saleh & Mohamat Sabri Hassan. (2002). "Market Value vs Historical Cost: The Effects on Bank Capital in Malaysia", *Indonesian Management & Accounting Research* 1(2): 165-176. [#] (Craig School of Business, CSU Fresno)
64. Norman Mohd Saleh^s & Mohamat Sabri Hassan. (1999). "Consensus of Audit Judgement in Post Modernist Era", *International Journal of Management* 16(2): 266-275. [#]

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Citations	1320	929
h-index	18	15
i10-index	23	22

Scival Experts H Index: 8

Local/Professional Journals

65. Takiah Mohd Iskandar & Norman Mohd Saleh. (2004). Does Earnings Management Exist in a Good Corporate Governance Environment. *Accountants Today* 17(11): 16-20.
66. Norman Mohd Saleh^s, Mohamat Sabri Hassan, & Abdul Ghafar Ismail. (1998). Perakaunan Nilai Saksama: Penilaian ke atas Pelaburan Bank dalam Sekuriti (*Fair Value Accounting: An Evaluation of Banks' Investment in Securities*), *Management Issues*, December: 229-242. [#]

67. Norman Mohd Saleh^s, Mohamat Sabri Hassan, & Abd. Ghafar Ismail (1998) Fair Value Accounting for Malaysian Financial Institutions”, *Akauntan Nasional: Journal of the Malaysian Institute of Accountants* 11(9): 4-9. #
68. Mohamat Sabri Hassan, Norman Mohd Saleh, & Abd. Ghafar Ismail. (1998). Derivatives in Foreign Exchange: The Accounting Dilemma, *Banker’s Journal Malaysia: The Journal of the Institute of Bankers Malaysia* 107: 20-26. #

Books/Chapter in Book

1. SeyedSajad EbrahimiRad, Zaini Embong & Norman Mohd-Saleh. (2016). IFRS Adoption, Financial Information Quality and Investment Efficiency: Principles Versus Rules-Based Standards. Lambert Academic Publishing. Germany. (ISBN 9783659834332)
2. Norman Mohd Saleh and Aini Aman, Changes and Challenges in Institutional Autonomy in Fauziah Md Taib and Melissa Ng Lee Yen Abdullah (2015) *Governance Reforms in Public Universities of Malaysia (Universiti Sains Malaysia Publishing)* (ISBN 978-983-861-848-9).
3. Nur Adiana Hiau Abdullah, Fauziah Md Taib, Melissa Ng Lee Yen Abdullah, Azlan Amran, Norman Mohd Saleh, Siti Nabiha Abdul Khalid, Aini Aman and Jariah Muhammad, Transitory Effects of Reform Measures on Public University Autonomy in Fauziah Md Taib and Melissa Ng Lee Yen Abdullah (2015) *Governance Reforms in Public Universities of Malaysia (Universiti Sains Malaysia Publishing)* (ISBN 978-983-861-848-9).
4. Takiah Mohd Iskandar, Norman Mohd Saleh & Mohd Mohid Rahmat (2010) *Jawatankuasa Audit di Malaysia (Audit Committee in Malaysia)*, Penerbit Universiti Kebangsaan Malaysia (*Universiti Kebangsaan Malaysia Publishing*) (ISBN 978-967-942-924-4).
5. Norman Mohd Saleh, Jawatan Kuasa Audit dalam Kerangka Pelaporan Kewangan (*Audit Committee in the Financial Reporting Framework*) in Takiah Mohd Iskandar, Norman Mohd Saleh & Mohd Mohid Rahmat (2010) *Jawatankuasa Audit di Malaysia (Audit Committee in Malaysia)*, Penerbit Universiti Kebangsaan Malaysia (*Universiti Kebangsaan Malaysia Publishing*) (ISBN 978-967-942-924-4).

7.Thesis examination PhD level:

Has examined more than 50 doctoral theses and 4 Masters theses for local and foreign universities. Among others, the theses come from University of Newcastle (Australia), La Trobe University (Australia), University of South Australia (Australia), Victoria University (Australia)

8.Assessment for promotion

Done promotion assessment for more than 20 professors and associate professors in Malaysia.

10.Other Academic Activities

Chief Editor, Asian Journal of Accounting and Governance, (2014-2017) and served as editorial members of several other reputable journals such as AKADEMIKA and Journal of Financial Reporting and Accounting. Reviewer for journals based locally and abroad. Invited as panel of

judges for research and innovation exhibition in UPM and IIUM. Appointed to serve as board of academic advisors for KLIUC and KPTM. Adjunct Professor UNITEN (2015-2016), Visiting Associate Profesor Renong- Tashkent State Technical University, Faculty of Business Management, Uzbekistan

Elsevier: <https://ukm.pure.elsevier.com/en/persons/norman-mohd-saleh>

Researchgate: https://www.researchgate.net/profile/Norman_Mohd_Saleh