



NAME : **MOHAMAT SABRI BIN HASSAN, ASSOCIATE CPA, AM (M)**
ADDRESS : Center for Governance Resilience and Accountability Studies
 Faculty of Economics and Management
 Universiti Kebangsaan Malaysia
 43600, Bangi, Selangor
 Malaysia
DATE OF BIRTH : 17 September 1966
TELEPHONE : +603 8921 4096
E-MAIL : msabri@ukm.edu.my
POSITION : Professor

EDUCATION:

Doctor of Philosophy (Financial Instrument Reporting)	2005	Queensland University of Technology, Australia
Master of Science in Financial Managerial Controls	1995	University of Southampton, England
Bachelor of Accounting (Hons)	1992	Universiti Kebangsaan Malaysia
Diploma in Accountancy	1988	MARA Institute of Technology

ADMINISTRATION POST:

1. Chief Editor Asian Journal of Accounting and Governance: 9 August 2021 – 8 August 2023
2. Chair, Center for Governance Resilience and Accountability Studies: 1 June 2018 – 31 May 2021.
3. Deputy Dean Student, Academic, Alumni and International Affairs, 25 July 2015 – 24 July 2017.
4. Head of Postgraduate Program, 1 December 2012 – 24 July 2015.
5. Chair, School of Accounting: 1 June 2006 – 31 May 2011.
6. Program Coordinator: Diploma in Logistic Science Management, 15 March 2005 – 31 May 2006.
7. Program Coordinator: Bachelor of Business Administration (Distance Learning), 15 April 1997 – 14 April 1999.

PROFESSIONAL AFFILIATION:

Membership

1. Malaysian Institute of Certified Public Accountants (MICPA): Associate CPA.
2. Malaysian Institute of Accountants (MIA): Associate Member.
3. Malaysian Accounting Association (MyAA): Life membership.
4. Member of Accounting & Finance Association of Australia and New Zealand, 2012-2013.
5. Member of International Association for Accounting Education & Research (IAAER).

TEACHING AND SUPERVISION

A. Postgraduate

- I. Master
 1. Research Methodology
 2. Accounting Theory
 3. Corporate Reporting
 4. Financial Statement Analysis

II. PhD

1. Research in Accounting

B. Undergraduate

1. Intermediate Accounting I
2. Intermediate Accounting II
3. Advanced Accounting I
4. Advanced Accounting II
5. Selected Issues in Accounting and Reporting
6. Integrated Case Study
7. Analysis of Financial Reporting

C. Supervision**I. Current Students**

Main Supervisor/Chairman of Committee

No	Name of Students	Thesis Title	Status
1.	Sharifah Faatihah Binti Syed Mohd Fuzi P94655 PhD	The Impact of Holistic Risk Management Framework on Firm Value: The Moderating Role of Ownership Structure and Industry Risks.	Notice of Submission
2.	Farah Saniah Binti Mohd Zabidi P93415	Kesan Struktur Pegangan Ke Atas Tanggungjawab Sosial Korporat Dan Kualiti Perolehan	Proposal
3.	Noor Azham Bin Abdullah P100199	Kesan Perubahan Pengukuran Nilai Saksama Dan Pengurusan Perolehan Dan Prestasi Bank-Bank Di Negara Asean-5	Proposal
4.	Siti Mariam Binti Mansor P105510	Traditional and Sustainability Governance, Integrated Reporting Quality and Firm Value Creation	Proposal

Co-Supervisor/Committee

No	Name of Students	Thesis Title	Status
1.	Abdullah J Rabaya PhD (P97264)	The Environmental, Social and Governance, Integrated Reporting, Corporate Reputation and Corporate Value	Data Collection
2.	Nor `Asyiqin Abu P96537 PhD	Predicting Earning Quality: The Information Value of Key Audit Matters	Data Collection
3.	Normarlaina Laili (P105952)	The Corporate Governance Mechanism and Sustainability Performance: The Amplifies Roles of Media Coverage and Family Ownership	Proposal

Completed Students (PhD and MAcc – Mixed Mood)

No	Name of Students	Thesis Title	Year
1.	Adibah Jamil P84799 PhD	Pelabur Institusi, Pendedahan Maklumat Risiko dan Kos Modal Ekuiti. (<i>Institutional Ownership, Risk Information Disclosure and Cost of Equity</i>).	Correction

2.	Awatif Hodaed Al Sheikh (P85922) PhD Main Supervisor	Corporate Risk Disclosure, Multiple Directorships, Ruling Family Influence of Five GCC Non-Financial Firms,	2021
3.	Warda Hodaed Al Sheikh (P86004) PhD Committee Member	Risk Disclosure, AAOIFI Accounting Standards, Audit Committee, Risk Management Committee and Shariah Board in Saudi Arabia	2021
4.	Haider Mahdi Saleh (P84654) PhD Committee Member	The Effects of Intellectual Capital (IC) Efficiency Toward Firm Value And Performance	2020
5.	Siti Zahrah Salihan (GP01099) MAcc Main Supervisor	Tadbir Urus Koperasi dan Prestasi Koperasi (<i>Corporate Governance and Cooperative Performance</i>)	2020
6.	Aida Md Rashid (P87510) MAcc Committee Member	Peranan Saiz, Strategi Perniagaan dan Industri Ke atas Hubungan antara Pendedahan Modal Intelek Dalam Laporan Integrasi dan Kos Modal Ekuiti. (<i>The Role of Size, Business Strategy and Industry on the Relationship between Intellectual Capital Disclosure in Integration Report and Cost of Equity</i>)	2020
7.	Mas Nordiana Binti Rusli (P87951) PhD Committee Member	A Political Influence on Perceived Risk: A Mediation Of Forward-Looking Information Disclosure	2020
8.	Hanandewa (ZP00617) PhD Committee Member	The Effect of Perceived Competition, Sentiment, Uncertainty & Confidence in Chairman's Statement of Capital Structure: A Text Mining Approach	2019
9.	Shukriah Saad (ZP00333) PhD Main Supervisor	The Nature and Motivation of Human Capital Reporting: A Study of Public Listed Companies in Bursa Malaysia.	2018
10.	Marsita Bt Mustafa (P71282) MAcc Main Supervisor	Kerelevanan Nilai Maklumat Pelaporan Sumber Manusia. (<i>Value Relevance of Human Resources Reporting</i>)	2017
11.	Salawati Bt Sahari (P65781) PhD Committee Member	Constructing Human Right Disclosure Index and Its Relationship Towards Corporate Characteristics	2017
12.	Sharifah Zarina Bt Syed Ahmad (P76492) MAcc Main Supervisor	Kesan Perubahan Pengurusan Atasan Terhadap Kerelevanan Nilai Angka Perakaunan (<i>The Effects of Top Management Changes on The Value Relevance of Accounting Numbers</i>)	2017
13.	Kamarul Baraini Bt Keliwon (ZP00327) PhD Committee Member	Internet Financial Reporting Disclosure Strategies and Firm Value	2017

14.	Inci Nopica (P38787) PhD Committee Member	Islamic Bank Performance and Corporate Governance	2016
15.	Asmazatul Yusfiziati Bt Mohd Yusof (P71274) MAcc Co Supervisor.	Hubungan Antara Ciri-Ciri Firma Dan Imej Visual Dalam Laporan Tahunan: Satu Kajian Berdasarkan Kerangka Model Intelek. <i>(The Relationship Between Firm Characteristics and Visual Images in the Annual Report: A Study Based on an Intellectual Model Framework)</i>	2016
16.	Rebwar Mohammed Ahmed (P68424) MAcc Co Supervisor.	The Role of Labour Union and Government Towards Reporting Human Capital Information in Annual Reports: A Case in Malaysia	2016
17.	Sharifah Bt Ismail @ Manja (ZP00062) PhD Committee Member	The Relation of Corporate Social Performance and Corporate Financial Performance	2016
18.	Mohd. Adha bin Ibrahim (P58123) PhD Committee Member.	Kos Pematuhan dan Kos Psikologi Cukai Bagi Syarikat di Malaysia Terhadap Cukai Barangan dan Perkhidmatan <i>(Compliance costs and tax Psychological Cost for Companies in Malaysia on Goods and Services Tax)</i>	2016
19.	Sabarina Mohammed Shah (ZP00031) PhD Chairman of Committee.	Shariah Committee Attributes, Its Involvement and The Malaysian Islamic Financial Institutions Value Creation: A Systemic Insight.	2015
20.	Nor Haiza Bt Abd Aziz @ Juned (ZP00412) PhD Committee Member.	Venture Capital and Board Representative Post IPO Performance	2014
21.	Tan Mei Zi (P61278) MAcc Main Supervisor	Value Relevance of Mandatory Fair Value Revaluation: Evidence from the Malaysian Real Estate Investment Trust (REITs)	2014
22.	Zul Karami bin Che Musa (P56074) MAcc Main Supervisor.	Pelaporan Sosial, Tadbir Urus Shariah dan Permintaan Produk Perbankan Islam. <i>(Sosial reporting, Shariah Governance and Demand on Islamic Banks Product)</i>	2014
23.	Eza Ellany Abdul Lateff (P55560) MAcc Co-Supervisor.	Peranan Tadbir Urus Korporat Dalam Mempengaruhi Kecekapan Institusi Zakat Di Malaysia. <i>(The role of Corporate Governance Zakat Institution Efficiency in Malaysia)</i>	2014
24.	Maryam Eslami (P57188) MAcc Co-Supervisor	Managing Attrition in Finance and Accounting Offshore Outsourcing: A Case Study of Malaysia	2014

25.	Fakhroddin Mohammadrezaei (P59489) PhD, Committee Member.	The Impact of International Accounting Standards, Auditing Privatization and Corporate Governance on Earnings Quality: A Case of Iran	2014
26.	Anwary Syuhaily Bt Rosly (ZP00150) MAcc Main Supervisor.	Kesan Perubahan Pengurusan Tertinggi Terhadap Prestasi Syarikat: Perbezaan Syarikat Berkaitan dan Syarikat Bukan Berkaitan (<i>The Effect of CEO Turnover on Corporate Performance: Government Link Companies Vs Non-Government Link Companies</i>)	2012
27.	Rina Br Bukit (P26476) DBA Committee Member.	Hubungan Mekanisma Pengawasan dan Nilai Firma (<i>Relationship between Monitoring Mechanism and Firm Value</i>)	2010
28.	Fathyah bt Hashim (P30906) DBA Committee Member.	Modal Intelek: Prestasi, Pendedahan dan Hubungannya dengan Prestasi Syarikat (<i>Intellectual Capital: Performance, Disclosure and its Relationship with Firms' Performance</i>)	2010
29.	Aulia Fuad Rahman (P 30905) DBA Chairman.	Kesan Masalah Agensi Aliran Tunai Bebas, Pengurusan Perolehan dan Mekanisma Kawalan Terhadap Kerelevanan Maklumat Perakaunan (<i>The Effect of Free Cash Flow Agency Problem, Earnings Management and Contro Mechanism on the Value Relevance of Accounting Information</i>)	2010
30.	Zaini Bt Embong (P26478) DBA Committee Member.	Peranan Struktur Modal Di Dalam Hubungan Pendedahan dan Kos Modal (<i>The Function of Capital Structure in Disclosure and Cost of Capital Relationship</i>)	2010
31.	Siti Murtiyani (P29141) PhD Committee Member	Pematuhan Syariah dan Prestasi Bank Syariah di Indonesia (<i>Syariah Compliance and Indonesian Syariah Banks' Performance</i>)	2010
32.	Nurisyal Muhamad (P26494) MAcc Co-Supervisor.	Keperluan Maklumat dan Pengaruh Etika Terhadap Pembuatan Keputusan Pengguna Maklumat dan Penyedia Maklumat Sosial dan Alam Sekitar (<i>Information Need and the Effect of Ethics on Social and Environment Information Users and Preparers Decision</i>)	2008
33.	Goh Tuan Bue (P26484) MAcc Main Supervisor.	Kerelevan Nilai MASB 22 Pelaporan Segmen. (<i>The Value Relevance of MASB 22 Segment Reporting</i>)	2007
34.	Norul Syuhada Bt Abu Hassan (P32813) MAcc Main Supervisor.	Kualiti Pelaporan Kewangan Pihak Kerajaan Tempatan di Semenanjung Malaysia (<i>Quality of Financial Reporting among Local Government in Peninsular Malaysia</i>)	2007
35.	Salsiah Mohd Ali (P23278) MAcc Co-Supervisor.	Struktur Pemilikan dan Amalan Mengurus Perolehan Firma-firma Tersenarai di Malaysia (<i>Ownership Structure and Earnings Management Practice among Malaysian Listed Firms</i>)	2006
36.	Noormala Bt. Ahmad (P13365)	Perakaunan Nilai Saksama: Kerelevanan dan Kebolehpercayaan Maklumat Perakaunan (<i>Fair Value</i>)	2001

	MAcc Co-Supervisor.	<i>Accounting: Relevance and Reliability of Accounting Information)</i>	
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RESEARCH

A. Research Interest

In the area of corporate reporting, disclosure quality, financial instruments disclosure, capital market research (value relevance study) and corporate governance.

B. Research Responsibility

1. Deputy Chair, Economics, Finance and Business Research Niche, UKM. 2011-2014
2. Head of Finance and Corporate Governance Research Cluster, 2011-2014.
3. Head of Corporate Reporting and Governance Research Group (CORAG) 2011-2014.

C. Research Conducted

1. Head of research group GUP-2021-002: The Impact of Integrated Reporting Quality on Non-Financial Performance: A Comparative Studies of Three Voluntary Countries.
2. Head of research group FRGS/1/2017/SS01/UKM/02/3. Model Kos Ekuiti dari Perspektif Pemegang Taruhan Politik dan Pendefinisian Semula Peranan Pendedahan Pengurusan Risiko Menggunakan Teknik Delphi (Model of Cost of Equity from Political Stakeholders Perspective and Re-definition of Risk Management Disclosure Roles Using Delphi Techniques)
3. Head of a research group (FRGS/2/2013/SS05/UKM/02/3): A Grounded Approach on the Political Economy Perspective of Human Capital Disclosure. (Completed 2016)
4. Head of the research group: Effectiveness of Syariah Committee and Financial Performance of Islamic Financial Institutions (UKM-GUP-2011-003). (Completed 2016)
5. Head of Working Group for Good Governance Index-Governance towards Autonomy. Department of Higher Education, MOHE. (EPGL-006-2010). (Completed 2010)
6. Member of the research group:
 - i. EP-2020-066. Geran Inisiatif Penyelidikan (GIP). Corporate Governance and Investors' Reaction- Does Extended Audit Report Matters? 15/10/2020-14/04/2022.
 - ii. GGPM-2020-041. Geran Galakan Penyelidik Muda (GGPM). A new model of financial reporting quality and its effects on Malaysian private and public firms 01/10/2020-31/03/2023
 - iii. GUP-2021-001. Geran Universiti Penyelidikan (GUP). Corporate Sustainability Framework: Papar Projek GUP-2021-001. The Role of Corporate Governance, Social Performance and Media Reporting. 01/09/2021- 28/02/2023
 - iv. MPOB-UKM-2020-003. Geran Kursi Endowmen MPOB-UKM. Pengaruh Norma Baharu Covid19 ke atas tadbir urus koperasi sawit dan kesannya kepada daya inovasi dan prestasi koperasi. 01/10/2020- 30/09/2022.
 - v. MPOB-UKM-2021-011. Geran Kursi Endowmen MPOB-UKM. Environmental Reporting Framework for Oil Palm Smallholders and Small Medium Estates (SMEs) in Malaysia Penyelidik Bersama. 01/09/2021-31/08/202.
 - vi. Political Connected Firms, Forward-Looking Information and investors perceived risks. (EP-2018 08)
 - vii. Pembangunan Kerangkakerja Tadbir Urus Risiko Berdasarkan Teori Pihak Berkepentinagn dan Implikasinya terhadap Prestasi Syarikat. (FRGS/1/2017/SS01/UKM/02/6).
 - viii. Upper Echelon Model of Cooperative's Accountability Governance. (FRGS/1/2013/SS05/UKM/01/2)
 - ix. Economics Transformation in the Context of New Economics Model (Transformasi Ekonomi dalam Konteks Model Ekonomi Baru). (UKM-AP-2011-07).
 - x. Development of Human Capital Reporting Index and Human Capital Typology for Corporate

- Sustainability (UKM-EP-05-FRGS0048-2010).
- xi. The Effect of Institutional Investors, Capital Structure and Family Ownership on Disclosure Quality of Firms Listed on MESDAQ Bursa Malaysia (UKM-EP-04-FRGS0005-2006).
 - xii. Competitiveness of Firms in Relationship-Based Companies: Value Relevance and CSR Perspective (UKM-GUP-EP-07-16-120).
 - xiii. Information Asymmetry, Disclosure and Cost of Capital in Firms Listed on the Main Board of Bursa Malaysia (UKM-GUP-EP-07-16-124).
7. Researches completed. – 1 as head of researcher (2008) and five as members (1996, 1998, 2000, 2009 & 2010).
- D. **Consultation works** for several organizations such as PNB and Kraftangan Malaysia.

PUBLICATIONS

A. Citation

1. Web of Science (<https://publons.com/researcher/mohamat-sabri-hassan/>)
 - i. Citation: 87
 - ii. *h*-Index: 5

2. SCOPUS/UKM Experts (<https://ukmsarjana.ukm.my/profil>)
 - i. Citations: 209
 - ii. *h*-Index: 8

3. Google Citation Indices: (<https://scholar.google.com/>)

	All	Since 2016
Citations	962	658
<i>h</i> -index	14	13
i10-index	16	14

4. Research Gate Citation (<https://www.researchgate.net/profile/Mohamat-Sabri-Hassan>)
 - i. Score: 10
 - ii. *h*-index: 12
 - iii. Citations: 582

B. Chapter in Book

1. Mohamat Sabri Hassan and Zaini Embong. 2018. *Kebergunaan Malumat Korporat* dalam Norman Mohd Saleh, Zaini Embong dan Romlah Jaffar Pelaporan dan Jurang Maklumat Korporat di Malaysia. Muka surat 198-209. UKM Press.
2. Sabarina Muhammad Shah and Mohamat Sabri Hassan. 2015. *Redefining the Islamic Financial Institution Value Creation* in Nur Ashikin Mohd Saat & Siti Manisah Ngalim *Interdisciplinary Studies in Accounting and Finance* Page 148-170. UPM Press.
3. Sabarina Muhammad Shah and Mohamat Sabri Hassan. 2015. *Shariah Committee, Shariah Governance in Islamic Financial Institutions* in Siti Zaidah Turmin, Mohammad Noor Hisham Osman, Zulkarnain Muhamad Sori and Ahmed Razman Abdul Latiff *Issues in Contemporary Accounting & Finance* Page 110-125. UPM Press.
4. Sabarina Muhammad Shah and Mohamat Sabri Hassan. 2013. *Analyses of Board Roles Theories in the Context of Islamic Financial Institution* in Mazlina Mustafa, Nur Ashikin Mohd Saat, Siti Zaidah Turmin and Hairul Suhaimi Nahar. *Research on Accountability, Governance and Finance*. Page 22-47. UPM Press.
5. Zaleha Abdul Shukor, Sofiah Md Auzair, Mohamat Sabri Hassan, Selamat Kundari and Hamezah Md Nor. 2014. *student-centred learning (SCL): Students' Perception of the Accounting Program* in

Romlah Jaffar, Sofiah Md Auzair, Rohaida Nordin and Rohimi Shapiee. *Teaching and Learning in Law and Economics: A Way Forward*. Page 87-97. Pusat Pengajaran dan Teknologi Pembelajaran, UKM.

C. Policy Paper

1. Policy Guideline: "A Guide to Good Governance in Malaysian Universities" 2011. The ministry has adopted this guideline to evaluate the autonomy readiness among Public universities in Malaysia.

D. Journal

I. Index:

1. SCOPUS: 20
2. ESCI: 10
3. Index – ESCI/Scopus: 3
4. Index – ERA: 3
5. Non-index: 9

II. WOS/SCOPUS/ERA

- 1) Md Daud Ismail*, Imran Ho Abdullah, & Mohamat Sabri Hassan. 2021, *Governance and its Effectiveness in University-Industry Relational Performance*, Journal of Applied Research in Higher Education. Forthcoming. Scopus & ESCI
- 2) Awatif Alsheikh, Mohamat Sabri Hassan*, Norman Mohd Saleh, Mohd Hafizuddin Syah Abdullah, & Warda AlSheikh. 2021. *Firm's size, mandatory adoption of IFRS and corporate risk disclosure among listed non-financial firms in Saudi Arabia*. Asian Academy of Management Journal of Accounting & Finance. Forthcoming. Scopus & ESCI.
- 3) Romlah Jaffar*, Warda Alsheikh, Mohamat Sabri Hassan, Maizatulkama Abdullah, & Awatif Alsheikh 2021. *Voluntary risk disclosures of Islamic financial institutions: the role of AAOIFI Standards Implementation*. Asian Journal of Accounting and Governance. Vol.15, 35-47. ESCI.
- 4) Adibah Jamil, Mohamat Sabri Hassan*, Norman Mohd Salleh & Rubayah Yaakob. 2020. *Non-financial Risk Disclosure: From Narratives to an Index based on Delphi Technique*. Asian Journal of Accounting and Governance. Vol. 14, 1-19. ESCI.
- 5) Awatif Alsheikh*, Mohamat Sabri Hassan, Norman Mohd Saleh, Mohd Hafizuddin Syah Abdullah, & Warda AlSheikh. 2020. *Risk reporting and multiple directorships: Evidence from Gulf Cooperation Council Markets*. Test Engineering and Management. Vol 83: July-August: 3070-3098. Scopus.
- 6) Aida Md Rashid, Noradiva Hamzah* & Mohamat Sabri Hassan. 2020. *Peranan Strategi Perniagaan Terhadap Hubungan Pendedahan Modal Intelek Dalam Laporan Integrasi Kos Ekuiti: Laporan Integrasi Oleh Syarikat Antarabangsa*. Asian Journal of Accounting and Governance. Vol. 13, 77-90. ESCI.
- 7) Warda Alsheikh*, Romlah Jaffar, Mohamat Sabri Hassan, Maizatulkama Abdullah, & Awatif Alsheikh 2020. *Islamic Corporate Governance and Voluntary Risk Reporting in Saudi Arabia: The Role of Corporate Life Cycle*. Test Engineering and Management. Vol 83: July-August: 5046-5061. Scopus.
- 8) Mas Nordiana Rusli, Norman Mohd. Saleh*, Mohamat Sabri Hassan & Hafizuddin-Syah, B.A.M 2020. *The Effect Of Political Connections On Forward-Looking Information Disclosure From The Perspective Of The Stakeholder Salience Theory*. International Journal of Management Studies, 27(2) July 47-76. ESCI.
- 9) Mohamat Sabri Hassan*, Sharifah Zarina Syed Ahmad, Romlah Jaffar & Abdullah Jihad Rabaya. 2020. *Value Relevance of Earnings Components Following CEO or Managing Director Turnover*.

- International Journal of Economics and Management. Vol 14(1): 95-110. Scopus.
- 10) Mas Nordiana Rusli*, Norman Mohd. Saleh, Hafizuddin-Syah, B.A.M & Mohamat Sabri Hassan. 2019. *Political Connection Types and Investors' Perceived Risk: Evidence from Malaysia*, Asian Journal of Accounting and Governance. Vol. 12, 1-12. ESCI.
 - 11) Mohamat Sabri Hassan*, Marsita Mustafa & Mara Ridhuan Che Abdul Rahman. 2019. *Non-Financial Human Capital Disclosure and Share Price*. Asian Journal of Accounting and Governance. Vol. 11, 49-59. ESCI.
 - 12) Sharifah Zarina Syed Ahmad, Mohamat Sabri Hassan* & Romlah Jaffar. 2018. *Pertukaran Ketua Pegawai Eksekutif/Pengarah Urusan Dan Pengurusan Perolehan*. Jurnal Pengurusan. Vol. 54:115-130. Scopus.
 - 13) Salawati Sahari*, Noradiva Hamzah, Mohamat Sabri Hassan, & Mara Ridhuan Che Abdul Rahman. 2018. *The Development of a Human Rights Disclosure Index*. International Journal of Academic Research in Business and Social Sciences, 8(5), 459–479. ERA.
 - 14) Kamarul Baraini Keliwon*, Zaleha Abdul Shukor & Mohamat Sabri Hassan. 2018. *Internet Financial Reporting (IFR) Disclosure Position and Firm Value*. Asian Journal of Accounting and Governance. Vol 9 127-140. ESCI.
 - 15) Kamarul Baraini Keliwon*, Zaleha Abdul Shukor & Mohamat Sabri Hassan. 2017. *Measuring Internet Financial Reporting (IFR) Disclosure Strategy*. Asian Journal of Accounting and Governance. Vol 8 (Special Issue):7-24. ESCI.
 - 16) Mara Ridhuan Che Abdul Rahman*, Rebwar Ahmed & Mohamat Sabri Hassan, 2017. *Relationship among unionized companies, government ownership, and reporting human capital information in corporate annual reports*. Asian Journal of Accounting and Governance. 8:113-123. ESCI.
 - 17) Mohamat Sabri Hassan*, Romlah Jaffar & Anwary Syuhaily Rosly. 2016. *Kesan Pertukaran Pengurusan Tertinggi Ke Atas Harga Saham Syarikat Berkaitan Kerajaan Dan Syarikat Bukan Berkaitan Kerajaan Di Malaysia*. Jurnal Pengurusan 47:29-41. Scopus .
 - 18) Mohamat Sabri Hassan*, Norman Mohd Saleh, Aulia Fuad Rahman & Zaleha Abdul Shukor, 2016, *Underinvestment and Value Relevance of Earnings Management*. Jurnal Pengurusan 46:99-113. Scopus.
 - 19) Sharifah Zarina Syed Ahmad, Mohamat Sabri Hassan* & Romlah Jaffar. 2016, *Chief Executive Officer/Managing Director Succession and Value Relevance of Accounting Numbers*. Asian Journal of Accounting and Governance. 7:25-40. ESCI
 - 20) Fakhroddin Mohammadrezaei*, Norman Mohd Saleh, Romlah Jaffar & Mohamat Sabri Hassan. 2016 *The Effects of Audit Market Liberalisation and Auditor Type on Audit Opinions: The Iranian Experience*. International Journal of Auditing (IJA) 20:87-100. Scopus.
 - 21) Eza Ellany Abdul Lateff*, Mohd Rizal Palil & Mohamat Sabri Hassan, 2014. *Prestasi Kecekapan Agihan Kewangan dan Bukan Kewangan di Kalangan Institusi Zakat di Malaysia*. Jurnal Ekonomi Malaysia Vol 48(2): 51-60. Scopus.
 - 22) Kamarulbaraini Keliwon*, Zaleha Abdul Shukor, Zakiah Muhammaddun Mohamed & Mohamat Sabri Hassan. 2014, *Exploring Internet Financial Reporting (IFR) Strategies of Firms in Malaysia*, Malaysian Accounting Review, Vol. 13 No. 2:1-21. ERA.
 - 23) Shukriah Sa'ad* & Mohamat Sabri Hassan, 2013. *The Nature and Motivation of Human Capital Reporting (HCR): A Preliminary Study*. Malaysian Accounting Review. 12(2):19-46. ERA.
 - 24) Aulia Fuad Rahman, Mohamat Sabri Hassan*, Norman Mohd Saleh & Zaleha Abdul Shukor, 2013, *The Role of Underinvestment on The Relationship Between Earnings Management and Information Asymmetry*. Asian Academy of Management Journal of Accounting and Finance 9(2):1-23. Scopus.
 - 25) Noradiva Hamzah*, Mohamat Sabri Hassan, Zakiah Muhammaddun Mohamed, Azlina Ahmad & Shukriah Sa'ad, 2013. *Human capital reporting by Malaysian services companies*, Jurnal Pengurusan 37:53-62. Scopus.
 - 26) Norman Mohd Saleh* & Mohamat Sabri Hassan, *Intellectual Capital Indicators Influencing Investment Decision*. 2013. The International Journal of Learning and Intellectual Capital (IJLIC)

- 10(2):183-211. Scopus.
- 27) 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. Scopus & ESCI.
 - 28) Fathyah Hashim, Romlah Jaffar*, Mohamat Sabri Hassan & Zaleha Abdul Shukor, *Peranan Diversifikasi Terhadap Hubungan Pendedahan Modal Intelek Dengan Nilai Firma (Role of Diversification on the Relationship between Intellectual Capital Disclosure and Firm Value)*. 2012. Jurnal Pengurusan. 35: 43-55. Scopus.
 - 29) 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. Scopus.
 - 30) Romlah Jaffar*, Mohamat Sabri Hassan & Nurisyal Muhamad, 2010, *Kepentingan Maklumat Alam Sekitar dan Peranan Etika Dalam Menentukan Pelaporan Maklumat Tersebut*, Jurnal Pengurusan 31:13-27. Scopus.
 - 31) Norman Mohd Saleh*, Mara Ridhuan Che Abd 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. Scopus.
 - 32) Nor Hashimah Johari, Norman Mohd Saleh*, Romlah Jaffar & Mohamat Sabri Hassan, 2008, *The Influence of Board Independence, Competency and Ownership on Earnings Management in Malaysia*, International Journal of Economics and Management 2(2):281-306. Scopus.
 - 33) 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. Scopus.
 - 34) Goh Tuan Bue, Mohamat Sabri Hassan* & Hamezah Md Nor, 2008: *Kerelevanan Nilai Pelaporan Segmen di Malaysia*, Jurnal Pengurusan 27(July): 21-4. Scopus.
 - 35) Salsiah Mohd Ali, Mohamat Sabri Hassan* & Norman Mohd Saleh, 2007, *Block-Ownership and Earnings Management in Malaysian Listed Firms*, Corporate Ownership and Control (ISSN 1727-9232 (printed), 1810-0368 (CD), 1810-3057 (online)), 5(1) Fall. 195-201. Scopus.
 - 36) Mohamat Sabri Hassan, Majella Percy* & Jenny Goodwin-Stewart, 2006-2007: *The Transparency of Derivative Disclosures by Australian Firms in the Extractive Industries*, Corporate Ownership and Control (ISSN 1727-9232 (printed), 1810-0368 (CD), 1810-3057 (online), 4(2C) Winter: 257-270. Scopus.
 - 37) Mohamat Sabri Hassan*, Majella Percy & Jenny Goodwin-Stewart, 2006: *The Value Relevance of Fair Value Disclosures In Australian Firms In The Extractive Industries*, Asian Academy of Management Journal of Accounting and Finance 2, 21-42. (ISSN 1823-4992), Scopus.

III. Non-index

- 1) Haider Mahdi Saleh*, Mara Ridhuan Che Abdul Rahman, Mohamat Sabri Hassan & Azlina Ahmad. 2020. *IC and Firms Performance: The Moderating Effect of Malaysia Corporate Government Code 2012 and 2017*. International Journal of Psychosocial Rehabilitation. Vol 24(6):1646-1665.
- 2) Haider Mahdi Saleh*, Mara Ridhuan Che Abdul Rahman, Mohamat Sabri Hassan & Azlina Ahmad. 2020. *The Role of Corporate Governance on the Relationship between Intellectual Capital Performance and Firm Value: Pre and Post of MCCG 2017 in Malaysia*. International Journal of Psychosocial Rehabilitation. Vol 24(6): 1617-1637.
- 3) Salawati Sahari*, Noradiva Hamzah, Mohamat Sabri Hassan, Mara Ridhuan Che Abdul Rahman & Mohd Waliuddin Mohd Razali. 2017. *A comparative analysis of labor rights reporting on financial crisis*. Journal of Business and Social Development 5(2):9-18.

- 4) Tan Mei Zi, Mohamat Sabri Hassan* & Zaini Embong. 2014. *Value Relevance of Investment Properties' Fair Value and Board Characteristics in Malaysian Real Estate Investment Trusts*. Asian Journal of Accounting and Governance Vol. 5: 1-13.
- 5) Norman Mohd Saleh*, Mohamat Sabri Hassan, Romlah Jaffar & Zaleha Abdul Shukor, 2010. *Intellectual Capital Disclosure Quality: Lessons from Selected Scandinavian Countries*. The IUP Journal of Knowledge Management VIII (4): 39-60.
- 6) Mohamat Sabri Hassan*, Norman Mohd Saleh, Puan Yatim & Mara Ridhuan Che Abdul Rahman, 2012. *Risk Management Committee and Financial Instrument Disclosure*. Asian Journal of Accounting and Governance. 3:13-28.
- 7) Mara Ridhuan Che Abdul Rahman*, Rebwar Ahmed & Mohamat Sabri Hassan, 2016. *Disclosure of Human Capital Information in Annual Reports: A Case of Malaysian Banking and Financial Institution Sector*. International Journal of Business Management 1 (1):83-98.
- 8) Abd Ghafar Ismail*, Norman Mohd Saleh & Mohamat Sabri Hassan, 2002: *Market Value vs Historical Cost: The Effects on Bank Capital in Malaysia*, Indonesian Management and Accounting Research, 1(2), 165-176.
- 9) Norman Mohd Saleh* & Mohamat Sabri Hassan, 1999: *Consensus of Audit Judgement in Post Modernist Era*, International Journal of Management, 16(2), 266-275.

IV. Articles Under Review

- 1) Masnordiana Rusli, Norman Mohd Saleh, Mohamat Sabri Hassan, Mohd Hafizuddin Syah Bagaan Abdullah. 2021. Political connection, forward-looking information disclosure, and external investors' perceived risk, *Pacific-Basin Finance Journal*.

V. Professional Journal

- 1) Norman Mohd Saleh, Mohamat Sabri Hassan & Abd Ghafar Ismail, 1998: *Fair Value Accounting for Malaysian Financial Institutions*, **Akauntan Nasional**, October, Vol. 11, No 9, pp. 4-9. Malaysia.
- 2) Mohamat Sabri Hassan, Norman Mohd Saleh & Abd Ghafar Ismail, 1998: *Derivatives in Foreign Exchange*, **Banker's Journal**, September (107), 20-26.

* Correspondence author

E. Conference and Proceedings

- 1) Fathyah Hashim, Romlah Jaffar, Mohamat Sabri Hassan and Zaleha Abdul Shukor. 2017. Do Intellectual Capital Disclosures create Values for High Technology Firms in Malaysia? Proceedings of **The 29th International Business Information Management (IBIMA) Conference**, Vienna, Austria 3-4 May 2017, 4163-4183. (ISI Proceedings).
- 2) Sharifah Zarina Syed Ahmad, Mohamat Sabri Hassan & Romlah Jaffar, *Pertukaran Pengurusan Eksekutif/Pengurusan Atasan Dan Pengurusan Perolehan*, **8th International Management and Accounting Conference**, 28-29th September 2016, Langkawi, Malaysia
- 3) Shukriah Saad, Mohamat Sabri Hassan, Noradiva Hamzah, & Zakiah Muhammadun Mohamed. 2016. *The Role of Disclosure Motivation and Human Resource Management (HRM) Practices on Human Capital Disclosure (HCD)*. **8th International Management and Accounting Conference**, 28-29th September 2016, Langkawi, Malaysia.
- 4) Sharifah Zarina Syed Ahmad, Mohamat Sabri Hassan & Romlah Jaffar, *Pertukaran Ketua Pegawai Eksekutif/Pengarah Urusan, Pengurusan Perolehan & Kerelevanan Nilai Akruan Boleh Pilih*, **8th International Management and Accounting Conference**, 28-29th September 2016, Langkawi, Malaysia.
- 5) Sabarina Mohammed Shah^s and Mohamat Sabri Hassan. 2016. *Accountability and Its Challenges*

in Islamic Financial Institutions Future Discourse: Evidence from Malaysia. 8th Asia-Pacific, Interdisciplinary Research in Accounting Conference. 13-15 July 2016 RMIT University, Melbourne, Australia.

- 6) Mara Ridhuan Che Abdul Rahman[§], Asmazatul Yusfiziati Mohd Yusof & Mohamat Sabri Hassan. 2015. *Photography Images Analysis of Intellectual Capital in Corporate Annual Reports: A Descriptive Note.* **Airlanga Accounting International Conference.** 3-4 June 2015. Hotel Bumi Surabaya.
- 7) Asmazatul Yusfiziati Mohd Yusof[§], Mara Ridhuan Che Abdul Rahman & Mohamat Sabri Hassan. 2015. *Firms Characteristics and Photography Images of Intellectual Capital in Corporate Annual Reports.* **Prosiding Persidangan Kebangsaan Ekonomi Malaysia ke-10 (PERKEM 10), Kekayaan Terangkum Teras Pembangunan Lestari, Melaka Bandaraya Bersejarah,** 18 – 20 September 2015. Muka surat 188 – 195.
- 8) Marsita Mustafa[§], Mohamat Sabri Hassan & Mara Ridhuan Che Abdul Rahman. 2015. *Human Capital Disclosure (HCD) and Share Price.* **Prosiding Persidangan Kebangsaan Ekonomi Malaysia ke-10 (PERKEM 10), Kekayaan Terangkum Teras Pembangunan Lestari, Melaka Bandaraya Bersejarah,** 18 – 20 September 2015. Muka surat 363-372.
- 9) Sharifah Zarina Syed Ahmad, Mohamat Sabri Hassan[§] & Romlah Jaffar. 2015. *The Effect of CEO Succession on the Value Relevance of Accounting Numbers: An Early Finding.* **Asian Academic Accounting Association 16th Annual Conference 2015, 16-17 November 2015, Bandung Indonesia.**
- 10) Puan Yatim[§], Mohamat Sabri Hassan & Shamshubaridah Ramlee. 2015. Corporate social responsibility: What are plantation companies in Malaysia reporting? **Asian Academic Accounting Association 16th Annual Conference 2015, 16-17 November 2015, Bandung Indonesia.**
- 11) Kamarul-Baraini Keliwon[§], Zaleha, Abdul Shukor, Zakiah-Muhammadun Mohammed & Mohamat Sabri Hassan. 2015. Measuring Internet Financial Reporting (IFR) Disclosure Strategy. **Asian Academic Accounting Association 16th Annual Conference 2015, 16-17 November 2015, Bandung Indonesia.**
- 12) Salawati Sahari[§], Noradiva Hamzah, Mohamat Sabri Hassan and Mara Ridhuan Che Abdul Rahman 2014 *Constructing Human Rights Disclosure Index and Determinants of The Human Rights Disclosure.* **The 6th International Conference on Postgraduate Education 2014.**
- 13) Zulkarami Che Musa, Mohamat Sabri Hassan[§] & Mara Ridhuan Che Abdul Rahman. 2014. *Pelaporan Sosial, Tadbir Urus Syariah Dan Permintaan Produk Perbankan Islam.* **International Management Accounting Conference 7. 2nd - 3rd December 2014.** Kuala Lumpur.
- 14) Sabarina Mohammed Shah & Mohamat Sabri Hassan[§]. 2014. *The Development of Measuring Scale Items for the Construct of Preservation of Religion: The Case of Malaysian Islamic Financial Institution.* **Sixth Foundation of Islamic Finance Conference (FIFC),** Durham University, April 2-3, 2014.
- 15) Sabarina Mohammed Shah[§] & Mohamat Sabri Hassan. 2013. *A Review on Bard Roles Theories: The Relevancy of Islamic Accountability as the Theoretical Lens in Examining the Shariah Committee Effectiveness.* **5th Islamic Economics System Conference (iECONS 2013), "Sustainable Development through the Islamic Economics System".** Berjaya Times Square, Kuala Lumpur, 4-5th November 2013.
- 16) Tan Mei Zi, Mohamat Sabri Hassan[§] & Zaini Embong. *Value relevance of fair value of investment properties and board characteristics in Malaysian real estate investment trusts (MREITS),* **The 14th FourA Annual Conference "Global Accounting and Corporate Responsibility Reporting",** Penang, 28-29 October 2013.
- 17) Mohamat Sabri Hassan[§], Norman Mohd Saleh & Zaleha Abdul Shukor & Aulia Fuad Rahman, *Earnings Management, Underinvestment and Value Relevance of Accounting Information.* **13th Malaysian Indonesia International Conference on Economics, Management and Accounting,** Palembang, Indonesia, 18th-20th October 2012.

- 18) Sabarina Mohammed Shah[§] & Mohamat Sabri Hassan, *Shariah Advisory Board Effectiveness and Value Creation: A Conceptual Framework from the Islamic Accountability*, Proceedings **International Management Accounting Conference VI**, Kuala Lumpur 26-27 March 2012.
- 19) Eza Ellany Abdul Lateff[§], Mohd Rizal Palil & Mohamat Sabri Hassan, *The Role of Corporate Governance in Influencing Distribution Performance of Zakat Institution in Malaysia*, Proceedings **International Management Accounting Conference VI**, Kuala Lumpur 26-27 March 2012.
- 20) Noradiva Hamzah[§], Zakiah Muhammadiyah Mohamed, Mohamat Sabri Hassan, Azlina Ahmad & Shukriah Saad, *Human capital reporting by Malaysian services companies*, Proceedings 2011 **IEEE International Summer Conference of Asia Pacific Business Innovation and Technology Management-** Dalian, China.
- 21) Aulia Fuad Rahman, Mohamat Sabri Hassan[§], Norman Mohd Saleh & Zaleha Abdul Shukor, *Earnings Management, Information Asymmetry and Underinvestment Problem*. **The AAAA Conference**, Bali 9-11 October 2011.
- 22) Shukriah Saad[§] & Mohamat Sabri Hassan, *Attributes of human Resource Information: A survey of Users' Perceptions*. **1st International Conference on Accounting, Business & Economics (ICABEC 2011)**. Kuala Terengganu 1-2 November 2011.
- 23) Mohamat Sabri Hassan[§], Norman Mohd Saleh, Muhammad Jahangir Ali & Mara Ridhuan Che Abd Rahman, *The Value Relevance Of Intellectual Capital Disclosure In Malaysian Technology-Based Firms*, **The International Management Accounting Conference V- "Emergent Theories and Practices in Accounting"**, 19-21 October 2009, Cititel Hotel, Kuala Lumpur.
- 24) Mohamat Sabri Hassan[§], Norman Mohd Saleh & Mara Ridhuan Che Abd Rahman , 2008 ,*The Value Relevance Of Financial Instruments Disclosure In Malaysian Firms Listed In The Main Board of Bursa Malaysia* , **The 20th Asian Pacific Conference On International Accounting Issues**, Paris.
- 25) Norman Mohd Saleh, Mara Ridhuan Che Abdul Rahman & Mohamat Sabri Hassan[§], 2008, *Ownership structure and Intellectual capital performance in Malaysian companies listed on MESDAQ*, **20th Asian-Pacific Conference on International Accounting Issues**, Paris.
- 26) Norul Syuhada Abu Hassan, Mohamat Sabri Hassan[§] & Hamezah Md. Nor, 2008, *Disclosure quality of Malaysian local government*, **IUM International Accounting Conference IV**, Kuala Lumpur.
- 27) Mohamat Sabri Hassan[§], Norman Mohd Saleh & Mara Ridhuan Che Abd Rahman , 2008, *Disclosure Quality of Financial Instruments among Listed Firms in Malaysia*, **IUM International Accounting Conference IV**, Kuala Lumpur.
- 28) Nurisyal Mohamad, Romlah Jaffar & Mohamat Sabri Hassan[§], 2008, *Kepentingan Maklumat Alam Sekitar dan Kepentingan Etika Dalam Pelaporan Maklumat Tersebut*, **Developing Regional Economy through Networking: role of Small and Medium Enterprises (SMEs), 27 - 28 Oct 2008**, Universitas Shiah Kuala Aceh.
- 29) Norul Syuhada Abu Hassan, Mohamat Sabri Hassan[§] & Hamezah Md Nor, 2007, *Financial Reporting Quality of Local Authorities in Peninsular Malaysia*, **Proceeding World Association for Sustainable Development 5th International Conference-Managing Knowledge, Technology and Development in the Era of Information Revolution**, Griffith University, Brisbane, Australia, 570-579. ISBN (print) 0-9551771-3-8 (print), ISBN (ebook) 0-9551771-2-X (CD).
- 30) Nor Hashimah Johari[§], Norman Mohd Saleh, Romlah Jaffar & Mohamat Sabri Hassan, 2007, *The Influence of Board of Directors' Independence, Competency and Ownership on Earnings Management in Malaysia*, **Proceeding International Management Accounting Conference IV Sustaining Competitiveness in Liberalized Economy: The Role of Accounting**, Universiti Kebangsaan Malaysia, Kuala Lumpur, 1-24, ISBN 978-983-3198-11-5.
- 31) Goh Tuan Bue, Mohamat Sabri Hassan[§] & Hamezah Md Nor, 2006: *Kerelevanan Nilai Pelaporan Segmen di Malaysia*, **Proceeding The Malaysian Finance Association's 8th Annual Conference – 'Managing Finance for Global Business Growth'**, Universiti Malaysia Sabah,

Kota Kinabalu, Malaysia, 162-172.

- 32) Mohamat Sabri Hassan[§], Majella Percy & Jenny Stewart, 2005: *Financial Instruments Fair Values and the Extractive Firms*, **Proceedings The 6th Asian Academy of Management Conference – "Emerging Asian Economy: Local Strategies, Global Impact"**, 9-11 December 2005, Ipoh, Malaysia, 648-655.

§ Paper presenter.

PROFESSIONAL CONTRIBUTION:

A. Professional Bodies

- I. Malaysian Institute of Accountants (MIA)
 1. **Council Member** (16 July 2011-15 July 2015).
 2. Member of Joint Technical Committee for Accounting Program, 2013-2015.
 3. Member of Islamic Finance Committee, 2012-2015
 4. Member of Disciplinary Appeal Board Committee, 2012-2015.
 5. Member of Education Committee, 2011 – 2014.
 6. Member of Professional Accountants in Business Committee, 2011 – 2012.
 7. Member of Financial Statements Review Committee, 2011 – 2012
 8. Panel of Judges, MIA Articles of Merit Award on Professional Accountants in Business, 2012 - 2015.
 9. Chairman of Task Force for the review of the Bachelor of Accounting (Hons) USM, Malaysian Institute of Accountants, 2013.
 10. Chair, Working Group of Review of Bachelor of Accounting Curriculum, Malaysian Institute of Accountants, 2012.
 11. Task Force Member for the MIA accreditation of Bachelor of Accounting (Hons) Degree, UTAR, 2012.
 - 1) The panel of Adjudicators for Best Annual Report in Bahasa Malaysia, National Annual Corporate Reports Awards (NACRA), 2007-2009.
- II. Chartered Institute of Management Accountants (CIMA)
 - 1) Research Panelists of the CIMA Centre of Excellence (COE) Southeast Asia 2013-2016.
 - 2) Chartered Institute of Management Accountants (CIMA) Advocate 2009 – 2012.

B. Ministry of Higher Education

1. Sub-committee Member, 'Halatuju Program Perakaunan IPTA' (Public Universities Accounting Program Direction), Ministry of Higher Education and Malaysian Institute of Accountants, 2006.

C. Association

1. Treasurer, Malaysian Accounting Association (MyAA). 2018-2022.
2. Treasurer, Malaysian Finance Association (MFA), 2006-2008.

EXPERT CONTRIBUTION:

A. Ministry of Higher Education

1. Member for the task force to study on University Governance 2010-2011. Policy Guideline "**A Guide to Good Governance in Malaysian Universities**". The ministry has adopted this guideline to evaluate the autonomy readiness among Public University in Malaysia.
2. Head for Research Group to develop strategies for good governance towards autonomy. **A Guide to Good Governance in Malaysian Universities (2010-2011)**.
3. Panel Assessor of Research Consortium 2021 Business and Finance Services Area 2021 (Panel Penilai Konsortium Penyelidikan (KKP) 2021 Bidang Perkhidmatan Perniagaan dan Kewangan. 2021)

B. Multimedia University

1. Member of MMU Accreditation Council (MMUAC), 2018 – 2022.

C. Malaysian Institute Integrity and UKM Office of the Legal Advisor and Integrity

1. Deputy Chairman for the Committee to develop a Module of Professional Certificate in Integrity. 2018-2021.

D. Assessment for Promotion to the post of Associate Professor

1. Dr Mohamad Naimi Bin Mohamad Nor. (Universiti Utara Malaysia), 2021.
2. Dr Abdullah Mohammed Ahmed Ayedh (Universiti Sains Islam Malaysia, 2021.
3. Dr Arifatul Husna Mohd Ariff (Universiti Utara Malaysia), 2020.
4. Dr Zainol Bin Bidin (Universiti Utara Malaysia), 2012.

E. Editorial Board of Journals

1. Advisory Board: Jurnal Pengurusan. Universiti Kebangsaan Malaysia. 2021-2024. Scopus Index
Editorial Advisory Board: Asian Journal of Accounting and Governance. Universiti Kebangsaan Malaysia. 2010- Current.
2. Editorial Board, Journal of Indonesia Economics and Business, University of Gadjah Mada, Indonesia. 2013-Current.
3. International Advisory Board: Jurnal Pengurusan. Universiti Kebangsaan Malaysia. 2011. Scopus Index.

F. Guess Reviewer for Journals and Conferences**I. WOS/Scopus Journals**

1. Emerging Markets Finance and Trade Journal 2010. Southern Illinois University Edwardsville. SSCI.
2. International Journal of Managerial and Financial Accounting, Inderscience Publishers. 2018.
3. International Journal of Economics and Management. Universiti Putra Malaysia. 2017-2019.
4. Journal of Islamic Accounting and Business Research, 2017.
5. Jurnal Ekonomi Malaysia (JEM). Universiti Kebangsaan Malaysia. 2017.
6. International Journal of Accounting, Auditing and Performance Evaluation (IJAAPE). 2016.
7. Institutions and Economies. University of Malaya, 2016.
8. Asian Review of Accounting. 2015 - .
9. Journal of Applied Accounting Research, 2014 - 2015.
10. Asian Journal of Business and Accounting. University of Malaya, 2012, 2013.
11. Asian Academy of Management Journal. Universiti Sains Malaysia. 2010 - .
12. Jurnal Pengurusan. Universiti Kebangsaan Malaysia. 2010 - 2019.
13. Asian Academy of Management Journal of Accounting and Finance. Universiti Sains Malaysia. 2008 -
14. Asian Journal of Accounting and Governance. Universiti Kebangsaan Malaysia. 2012-

II. Other Journals

1. Asian Journal of Accounting Research, Universitas Airlangga. Emeraldinsight. 2018-2019,
2. Journal of Muamalat and Islamic Finance Research (JMIFR), Universiti Sains Islam Malaysia, 2016.
3. Journal of Indonesia Economics and Business, University of Gadjah Mada, Indonesia, 2011-2019.
4. International Journal of Business and Accountancy. Inti International University. 2010.
5. International Journal of Accounting, Governance and Societies. 2009, Universiti Utara Malaysia.
6. Jurnal Pengurusan & Muamalat-2007, Kolej Universiti Islam Antarabangsa Selangor.

III. Conferences

1. Malaysian Indonesia International Conference in Economics, Management and Accounting 2014-2019.
2. Asian Academic Accounting Association (FourA) Annual Conference 2013-2016.
3. International Management Accounting Conference (IV, V, VI, VII, VIII). 2007, 2009, 2012, 2014, 2016.
4. Malaysian Finance Association Conference. 2010, 2012 - 2016.

G. Reviewer of Research Proposal

1. Fundamental Research Grant Scheme - Malaysian Ministry of Higher Education.:
 - a. UKM. 2016 - 2021.
 - b. Taylor University. 2020.
2. Research University Grant (Geran Universiti Penyelidikan: GUP), 2016 - 2021.
3. Book Publishing Fund 2020 (Dana Penerbitan Buku 2020) –UKM Press
4. Projek Arus Perdana dan Dana Impak Perdana Tahun 2015. 2015.
 5. ETP Research Progress '*Pengharmonian Hubungan Kontrak antara Bank Islam dan Pelanggan dalam Pelaburan Mudarabah*'. 2015.
 6. "*Fair value in an opaque credit default swap market: how marking-to-market pushed the international credit crunch*" submitted to the Social Sciences and Humanities Research Council of Canada, 2011.

H. University

1. Panelist for Study Leave Monitoring Seminar Series 1/2020 (Seminar Pemantauan Cuti Belajar Siri 1/2020).
2. Complaints Investigation Committee 2020 (Jawatankuasa Siasatan Aduan 2020)
3. Committee member of Action Plan for Autonomy Audit, UKM. 2011-2014.
4. Member of Research Planning and Development, Faculty of Economics and Management.
5. Committee member of Forum on University Governance Towards Autonomy, UKM-AKEPT. 2011.
6. Committee member Institutional Governance: Readiness for Autonomy Audit, UKM, 2011.
7. Committee member of Research and Innovation. 2009.
8. Committee member of Taskforce for Establishment of Graduate School of Business. 2007.

I. Society and Profession

1. Guest Speaker Bengkel Penulisan Kertas Cadangan Penyelidikan Efektif, Faculty of Economics and Management, UKM. 10 January 2019.
2. Guest Speaker Research and Publication Workshop, Faculty of Economics and Management, UPM, 2 April 2019.
3. Public Lecture: *Tips on Scopus Writing*. UKM Graduate Centre and Trisakti University. 3 February 2018.
4. Technical Advisory Committee for Accounting Programme, Kajang Vocational College. 2018-2020.
5. Technical Advisory Committee for Accounting Programme, Setapak Vocational College. 2018-2020
6. Panel Interviewer for Public Service Department Postgraduate Scholarship, 2013, 2015 & 2016.
7. Panel of Interviewer for Majlis Amanah Rakyat (MARA) Scholarship.
8. Judge for the International Islamic University Malaysia Research, Invention and Innovation Exhibition (*IRIIE*) 2012-2013.
9. Judge for CIMA Global Business Challenge South East Asia, 2013-2015.
10. Judge for CIMA Global Business Challenge Malaysia 2010 – 2015.
11. Panel of Judges for Pameran Reka Cipta, Penyelidikan dan Inovasi (PRPI), Universiti Putra Malaysia, 2008-2014.
12. MQA Panel for program accreditation: the ACCA, Greencity International College. 2011.
13. MQA Panel for program accreditation: Bachelor of Accounting and Finance – University of Teeside,

- UK, SEGi College Penang. 2011.
14. MQA Panel for program accreditation: Bachelor in Accounting, Management Science University. 2010.
 15. Reviewer Article for Science Social Category **Anugerah MAPIM 2008**. "*Effect of Goal Orientation and Task Complexity on Audit Judgment Performance*".
 16. Moderator Module Open University Malaysia, 2007. Subject: *BBFA 2203 Intermediate Financial Accounting*.

THESIS EXAMINER:

I. External:

I. PhD/DBA

1. Mohd Shazwan Bin Mohd Ariffin, UUM. 2021. Shareholder Activism, CEO Religiosity, Family-control and disclosure of annual general meeting minutes on the corporate websites in Malaysia.
2. The Impact Of Corporate Governance On Internet Financial Reporting Quality: Evidence From Malaysian Listed Companies. Mathew Kevin Bosi, 2021. Azman Hashim International Business School, UTM Kuala Lumpur.
3. Emad Fallatah, Mohammed O, Universiti Putra Malaysia, 2020. "Corporate Governance Mechanisms, IFRS Adoption, And Audit Quality in Saudi Arabian Listed Non-Financial Firms"
4. Mohd Taufik Bin Mohd Suffian, Universiti Teknologi Mara, 2020. "The Influences of Related Party Transactions and Monitoring Mechanisms on Earnings Management and Company's Performance in Malaysia".
5. Bilal Ahmed Chishty, Universiti Malaysia Sarawak, 2020. "The Impact of Static and Dynamic Working Capital on Growth of Firms in Pakistan".
6. Siti Fariha Bt Muhammad, Universiti Sultan Zainal Abidin, Malaysia, 2020. "The Relationship Between Islamic Banking Governance Mechanisms, Financial Reporting Quality and Financial Performance of Islamic Banks".
7. Sarah Athirah Binti Saruchi, Universiti Teknologi Malaysia, 2019. "Examining The Mediating Effect of Intellectual Capital on The Associations Between Corporate Governance and Bank Performance.".
8. Ibrahim Abdullateef, International Islamic University of Malaysia, 2019, "*Earnings Quality and Mandatory Adoption of International Financial Reporting Standards in Pre-Adoption Divergent Environment: The Case of Nigeria*".
9. Bilal Ahmed Chishty, Universiti Malaysia Sarawak. 2019. "*The Impact of Static and Dynamic Working Capital Management on Growth of Firms in Pakistan*".
10. Rai Imtiaz Hussain, International University of Kuala Lumpur, 2018. "*The Reliability of Accruals in Prediction of Future Cash Flows of Companies Listed in Karachi Stock Exchange Pakistan*".
11. Hussein Mohammad Ahmad Alzoubi, Universiti Sains Islam Malaysia, 2018. "*The mediating role of qualitative characteristics of accounting information on fair value accounting adoption and implementation to enhance financial quality reporting*".
12. Ameen Ali Mohammed Qasem, Universiti Utara Malaysia, 2018. "*Corporate Social Responsibility, Institutional Investors' Ownership, Financial Restatements and Sell-side Analysts' Stock Recommendations*".
13. Anifowose Mutalib, International Islamic University of Malaysia, 2016. "*Intellectual Capital and*

- Corporate Value of Listed Firms in Nigeria: Moderating Role of Board Diversity*".
14. Mohamad Azlan Jaafar. Othman Yeop Abdullah Graduate School of Business, UUM. 2016. *"Audit Committee Busyness and Financial Reporting Quality"*.
 15. Mohammad Noor Hisham Bin Osman. Universiti Putra Malaysia. 2016. *"The Relationship between Client Probability of Failure, Auditor Characteristics, Ownership Structure, and Going Concern Opinion Issuance"*.
 16. Farahnaz Orojali Zadeh, Universiti Teknologi Malaysia. 2014. *"Corporate Governance, Risk Disclosure and Cost of Equity Capital in the Malaysian Public Listed Company"*.
 17. Fouzi Ali Mukhtar, Universiti Tun Abdul Razak. 2014. *"The Effect of Corporate Disclosure on the Cost of Equity Capital: An Application of Entropy Based Disclosure Measures"*.
 18. Mohammadghorban Mehri, Universiti Teknologi Malaysia. 2013. *"Assessment of Accounting Information, Market Value, Investor Protection and Moderating Effect of Intellectual Capital"*
 19. Ifa Rizad Mustafa, International Islamic University of Malaysia. 2012. *"The Influence of Corporate Governance, Organizational Culture and Organizational Capacity on the Performance of Malaysian Listed Companies"*.
 20. Maryam Bokharaeia, Universiti Putra Malaysia. 2012. Proposal Defend: *"Managerial Incentives to Comply with Financial Reporting Standards and Impact of Compliance on Firm Performance in Malaysia"*.
 21. Nik Nadzirah bt. Nik Mohamed. International Islamic University of Malaysia. 2011. *Issues of Segment Reporting Pre and Post FRS 114: Extent of Disclosure, Stakeholders' Perception on its Usefulness and Proprietary Cost Analysis*.
 22. Mohd Satari Abd Ghafar. Universiti Teknologi MARA. 2011. *The Dominance of Directors Audit Committee Effectiveness and Accounting Conservatism: Malaysian Evidence*.
 23. Paul Tiong Nyit Chiong. Multimedia University. 2011. *"An Examination of Corporate Sustainability Disclosure Level and Its Impact in Financial Performance"*.
 24. Mohd Saleh Awadh Bajaher. Islamic Science University of Malaysia. 2011. *"Internet Financial Reporting by UAE Listed Companies: Company Practices and Financial Analysts' Perception"*.
 25. Amirhossein Taebi Noghondari. Universiti Putra Malaysia. 2011. Proposal Defend: *"Intellectual Capital and Forward Looking Information Disclosures Incentives and Impacts on Financial Intermediaries and Corporate Performance"*.
 26. Kamarul Bahrain Abdul Manaf. Universiti Utara Malaysia. 2010. *"The Usefulness of Earnings: Trend and the Effect of Employee Stock Options Expensing"*.

II. Master

1. Salah Eddine Gharib, University Kuala Lumpur (UNIKL), 2020. *"Corporate Governance and Firm Performance in Syria"*
2. Hooy Guat Khim. Universiti Sains Malaysia. 2012. *"Controlling Shareholder and Firm Value: An Empirical Study on Malaysian Public Listed Companies"*.
3. Nazratul Aina Mohamad Anwar. Universiti Putra Malaysia. 2010. *"Moderating Factors and Value Relevance of Earnings Information in Pyramid Structure Firms in Selected South East Asia Countries"*.
4. Maizatul Akhmam Binti Ahmad. Universiti Putra Malaysia. 2010. Proposal Defend: *"Financial Reporting of Goodwill Impairment of Malaysian Listed Companies"*.

B. Internal:

I. Viva

1. Zainab Aman (P61243). 2019. PhD. Hubungan Antara Pemilikan Keluarga Dan Pelaporan Kelestarian Korporat: Peranan Pengarah Bebas Dan Pemilikan Institusi Di Malaysia. UKM
2. Jamaliah Jainal (GP02498). 2018. Master in Accounting. Penggunaan Maklumat Perakaunan Akruan Pihak Berkuasa Tempatan di Malaysia
3. Nirazmilah Bt Sulaiman (GP01602). 2018. Master in Accounting. Peranan Jawatankuasa Audit Dalam Hubungan Antara Pelaporan Pendapatan Komprehensif Lain dan Nilai Firma. Faculty of Economics and Management. UKM.
4. Nurul Syamimi Bt Zulkifli. 2018. Master in Accounting. "Pengaruh Pemilikan Kerajaan Terhadap Hubungan Di Antara Modal Intelektual dan Prestasi Firma". Faculty of Economics and Management. UKM.
5. Razieh Adinehzadeh (P64786). 2017. PhD Accounting. *"Corporate Governance and Quality of Environmental Disclosure: The Role of Environmental Performance"*. Faculty of Economics and Management. UKM.

II. Proposal Defense

1. Mona Binti Othman (P100848). 2021. PhD Accounting. Awam Bagi Mempertingkatkan Akauntabiliti: Perspektif Pihak Berkepentingan Badan Berkanun Persekutuan Malaysia (BBP).
2. Charafeddine Krouchi (P84656). PhD Accounting. 2019. Intellectual Capital Disclosure, Intellectual Capital Performance, Competitiveness And Critical Discourse Analysis.
3. Maswati Abd Talib (ZP00542). 2016. PhD in Accounting. *"The Association between Corporate Transparency, Corporate Social Responsibility Disclosure and Firm Value: The Role of Corporate Governance"*. UKM-Graduate School of Business.
4. Nurul Syamimi Bt Zulkifli. 2016. Master in Accounting. "Pengaruh Pemilikan Kerajaan Terhadap Hubungan Di Antara Modal Intelektual dan Prestasi Firma". Faculty of Economics and Management. UKM.
5. Nor Hidayah Binti Basri. 2014. Master in Accounting. "Perhubungan antara Jawatankuasa Pengurusan Risiko, Tahap Pendedahan Risiko dan Nilai Firma". Faculty of Economics and Management. UKM.
6. Sa'adiyah Hj Munir. 2009. Doctor in Business Administration – Accounting. *"Family Ownership, Related Party Transactions and Earnings Quality"*. UKM-Graduate School of Business.

AWARDS**A. Research and Publication**

1. **Silver Medal**, Faculty of Economics and Management Postgraduate Colloquium and Poster Exhibition 2013. **Development of University Good Governance Index.**
2. **Silver Medal**, Faculty of Economics and Management Postgraduate Colloquium and Poster Exhibition 2013. **Shariah Committee and Islamic Financial Institution Value Creation from the lens of Islamic Accountability.**
3. **Anugerah Inovasi Penyelidikan – Good Governance Index-Governance Towards Autonomy**, Anugerah Inovasi Tahun 2012 (Research Innovation Award – 2012 Innovation Awards), UKM.

4. **Silver Medal**, 2nd Accounting Research & Education Conference Accounting Innovation Exhibition. **Development of University Good Governance Index**.
5. **Anugerah Ketua Penyelidikan Jumlah Dana Penyelidikan Tertinggi** Anugerah Kualiti 2011 FEP, UKM.
6. **Silver Medal**, Research Poster Exhibition "Ekspo Pemacuan Kecemerlangan Warisan Ilmu 2011 UKM". Title: **Peranan Ketaksamaan Maklumat dan Struktur Modal dalam hubungan antara Pendedahan Maklumat dan Kos Modal Ekuiti** (The role of information asymmetry and capital structure in the association between information disclosure and cost of equity).
7. **Silver Medal**, Research Poster Exhibition in conjunction with "Malaysia Indonesia International Conference on Economics, Management and Accounting, 2010". UKM. Title: **Peranan Ketaksamaan Maklumat dan Struktur Modal dalam hubungan antara Pendedahan Maklumat dan Kos Modal Ekuiti** (*The role of information asymmetry and capital structure in the association between information disclosure and cost of equity*).
8. **Second Place**, Best Paper Award in Malaysian Outstanding Research in Accounting Awards (MORPA) 2009 for article **"Ownership Structure and Intellectual Capital Performance in Malaysia"**.
9. **Gold Medal**, Research Poster Exhibition, Faculty of Economics and Business, 2008. Accounting Category. Research title: **"Intellectual Capital Reporting in Malaysia"**
10. **Silver Medal**, Research Poster Exhibition, Faculty of Economics and Business, 2008. Accounting Category. Research title: **"Financial Instruments Reporting in Malaysia"**

B. Services

I. UKM

1. 2016 Excellence Service Award, 2017
2. 2012 Excellence Service Award, 2013.
3. 2007 Excellence Service Award, 2008
4. 1998 Excellence Service Award, 1999.
5. **Anugerah Citra** – Jawatankuasa Audit Kesyediaan Autonomi, Majlis Anugerah Inovasi UKM 2012. (Citra Award – Autonomy Readiness Audit Committee) – 2012 UKM Innovation Awards).
6. **Anugerah Inovasi Penyelidikan**, Majlis Anugerah Inovasi UKM 2012. (Research Innovation Award) – 2012 UKM Innovation Awards).

II. Faculty

1. **Anugerah Khidmat Masyarakat**, Anugerah Kualiti 2012 FEP, UKM. 2012 (*Community Service Award, Faculty of Economics and Management 2012 Quality Award, UKM. 2012*).
2. **Anugerah Inovasi Pengajaran dan Pembelajaran** – Kategori Kelompok. Anugerah Kualiti 2012 FEP, UKM. (*Teaching and Learning Innovation Award – Group Category, FEP 2012 Quality Award, UKM*)

OTHERS

1. Manuscript "Ownership Structure and Intellectual Capital Performance in Malaysia", was listed as SSRN's Top Ten download list for ERPN: Ownership (Sub-Topic). <http://papers.ssrn.com/abstract=1153908>