

CURRICULUM VITAE
SOLIHA SANUSI
PhD (UiTM Shah Alam, Malaysia), CA (Malaysia)



PERSONAL BACKGROUND

Name	Soliha Sanusi
Position	Senior Lecturer
Citizenship	Malaysian
Office Address	Faculty of Economics and Management, National University of Malaysia 34600 UKM , Bangi, SDE, Malaysia
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Email Address	solihasanusi@ukm.edu.my solihasanusi@gmail.com

ACADEMIC BACKGROUND

2014 – 2018	Doctor of Philosophy Accounting Research Institute (ARI) Universiti Teknologi MARA, Shah Alam, Malaysia Field: Financial Criminology
2012 – 2014	Master of Business Administration Graduate School of Business (GSB) National University of Malaysia, Malaysia Specialisation: Islamic Banking and Finance
2000 – 2003	Bachelor of Accounting (Hons) School of Management (SOM) University Science of Malaysia, Penang

EMPLOYMENT BACKGROUND

2022 - present	Universiti Kebangsaan Malaysia Faculty of Economics and Management
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	Senior Lecturer
2019 – 2022	University Science of Malaysia School of Management (Accounting Section) Senior Lecturer
2015 – 2018	Universiti Teknologi MARA Accounting Research Institute Research Assistant (FRGS Grant)
2010 – 2011	Politeknik Seberang Perai Commerce Department Lecturer – Accounting, Financial Management, Investment Management
2003 – 2010	Pestech Sdn Bhd Operation Department Senior Business Executive- Banking, Finance, and Accounting ISO Internal Auditor Purchaser

HONOURS AND AWARDS

2020	Short Term Grant – Factors Affecting Tax Awareness among Students from Public and Private Higher Education Institutions in Malaysia. Awarded by USM for two years period (2020 – 2022) (Grant value: RM15,500)
2020	Best Paper Award Awarded by The International Conference in Islamic Finance & Financial Criminology 2020 for an article entitled “The Application of Responsive Regulation Theory on Indirect Tax Compliance Among Small Medium Enterprises (SME) in Malaysia”
2019	Best Paper Award Awarded by The FGIC 2 nd Conference on Governance and Integrity for research entitled: “Tax Incentives for Green Industries: Determinants

of Performance between Green Building Index (GBI) and Non-Green Building Index Firms in Malaysia.”

Collaborative Research on the Perception of Taxpayers Towards the Duty of Inland Revenue Board Malaysia

Awarded by the Inland Revenue Board Malaysia, Cyberjaya for six months period (Grant value: RM10,000)

- 2018** **Best Student Award 2018**
Accounting Research Institute, UiTM Shah Alam
- 2017** **Gold award**
Invention, Innovation & Design Exposition (IIDEX)
UiTM Shah Alam, Selangor
Product: I-Goods and Services Tax Facilitation (I-GSTF)
- 2015** **Chartered Accountant**
Affiliated by Malaysian Institute of Accountants as a full member
- 2014** **Ph.D. Scholarship Award**
Awarded by Ministry of Higher Education Malaysia and University Science of Malaysia for a thesis entitled: “Factors Affecting Goods and Services Tax Compliance Among Small Medium Enterprise (SME) in Malaysia
- 2013** **Dean List – Graduate School of Business, National University of Malaysia**
- 2012** **Dean List – Graduate School of Business, National University of Malaysia**
- 2012** **Master Scholarship Award**
Awarded by Ministry of Higher Education Malaysia and University Science of Malaysia for Master of Business Administration (MBA) - UKM

PROFESSIONAL AFFILIATIONS

2015 **Chartered Accountant**
Malaysian Institute of Accountants (MIA)
Member No: 39711

GRANT AWARDED

Short Term Grant- by Universiti Sains Malaysia (2020-2022)

Factors Affecting Tax Awareness among Students from Public and Private Higher Education Institutions in Malaysia.

Grant value: RM15,500

Role: Main researcher

Fundamental Research Grant Scheme (FRGS) by Ministry of Education (2020- 2022)

Developing Market Reaction Model: The Silent Unseat of Six-Decade Malaysian Political Incumbency

Grant value: RM88,850

Role: Co-researcher

Short Term Grant- by Universiti Sains Malaysia (2020-2022)

Modelling of Financial Reporting Quality Index: The Integration of Fraud Factors, Organisational Culture and Corporate Integrity.

Grant value: RM22,900

Role: Co-researcher

Inland Revenue Board Malaysia (IRBM) – 2019

Collaborative Research on the Perception of Taxpayers Towards the Duty of Inland Revenue Board Malaysia

Grant value: RM10,000

Role: Co-researcher

PUBLICATION ID

Researcher ID : S9903-2019

Scopus ID : 56337451000

RESEARCH INTEREST

Direct Tax, Indirect Tax, Small Medium Enterprise (SME), Financial Criminology, Public Sector Accounting, Global Business Service, Quantitative Study, Mixed Method Study.

COURSES TAUGHT

- Management Accounting
- Taxation
- Advance Taxation
- Public Sector Accounting
- Accounting Project
- Global Business Services (GBS) Case Study

REVIEWER (SCOPUS/ERA INDEXED JOURNALS)

1. Management and Accounting Review (MAR) (2019- present)
2. Asian Academy of Management Journal of Accounting and Finance (AAMJAF) (2019)
3. Journal of Business Management and Accounting (JBMA) (2020)
4. Journal of Financial Reporting and Accounting (2020).

UNIVERSITY/ COMMUNITY/INDUSTRY SERVICES

1. **Northern Region committee member**, Malaysian Institute of Accountant (MIA), 2022 onwards
2. **MyCARE Coordinator**- Malaysian Institute of Accountant (MIA), 2020- 2022
3. **Associate Fellow**- Accounting Research Institute, UiTM Hi-COE, 2020- 2023
4. **External Examiner** – Accounting program, Politeknik Seberang Perai, Penang (Jun 2020- Jun 2021)
5. **Assistant Coordinator** -CDAE for School of Management, 2021- 2022
6. **Committee member**- SOM@International Coastal Cleanup, 2019
7. **Interviewer** – Bachelor of Accounting, School of Management, USM 2019-2021
8. **Supervisor** –School of Management Internship students (2019-2021)
9. **Coordinator & Supervisor**- Global Business Services, USM – 1st October 2020- 30 September 2022
10. **Judge** – International Research, Invention, Innovation and Exhibition (I-RIE 2021), Accounting Research Institute, UiTM Shah Alam.
11. **Moderator**-Accounting Final Exam papers, Pintar College, Kuala Lumpur. 2021- 2022.

PUBLICATIONS

- Hashim, NH., Abd Hamid, N., **Sanusi, S.**, Mohammed, NF., (2022) The impact of e-filing usage on the job performance of tax agents in Malaysia, *International Journal Business and Emerging Markets*, Vol. 14, No. 1, pg 63-85 (Scopus)
- Sanusi, S.**, Omar N, Sanusi, ZM, Abd Hamid, N., Azizan, S., (2021) Voluntarism and enforcement factors on indirect tax compliance among corporate taxpayers in Malaysia, *Turkish Journal of Physiotherapy and Rehabilitation*, Vol. 32 No. 3 , pg 31884-31900 (Scopus)
- Sanusi, S.**, Omar N, Sanusi, ZM, Muslichah I., (2021) The application of the Responsive Regulation Theory on indirect tax compliance among small and medium enterprises in Malaysia, *Management and Accounting Review*, Vol 20, No. 2, pg 137-160 (Scopus)
- Sanusi, S.**, Nik Abdullah, NH., Lim, TC., Rastam, F., & Rozzaini N., (2021) Tax awareness among students from higher learning institutions in Malaysia: Education Area as a moderator, *International Journal of Economics and Management*, Vol 15, Issue 1, pg 89-102 (Scopus)
- Abd Hamid, N., Othman, RD., Arshad, R., **Sanusi, S.**, Rashid,N., (2020), A comparison of wakalah zakah monitoring by Lembaga Zakat Selangor (LZS) and Pusat Zakat Melaka (PZM), *Journal of Critical Reviews*, Vol 7, Issue 11, pg 318-325 (Scopus)
- Abdul Ghani, H., Abd Hamid, N., **Sanusi, S.**, & Roszilah Shamsuddin (2020) The Effect of Tax Knowledge, Compliance Costs, Complexity and Morale Towards Tax Compliance Among Self-Employed in Malaysia, *Global Business and Management Research: An International Journal* v. 12,1, pg: 18-32 (ERA)
- Mohamad, F., & **Sanusi, S.**, (2020), Quality of Governance and Tax Revenue Generation in West Africa: A Political Process Theory Perspective, *Management & Accounting Review* v. 19(1), pg: 213-231 (Scopus)
- Abd Hamid, N., Abdul Rasit, Zarinah., Ishak, A.I., Abd Hamid, R., Abdullah, F.A., & **Sanusi S.**, (2020) Determinants of Tax Compliance among Grabcar in Malaysia, *International Journal of Innovation, Creativity, and Change*, Volume 10, Issue 11, pg 640-651. (Scopus, Q4)
- Abd Hamid, N., Roselan, N.F., Tengku Embong, T.F., Mad Saheh, N.H., Sabli, N., **Sanusi, S.**, Abdul Rasit, Z., Rashid.N., (2019), Factors Influencing Tax Awareness among E-commerce Small and Medium-Sized Enterprises (SMEs) in Malaysia, *International Journal of Management and Business Research*, Volume 9, Issue 4, pg 237-246. (Scopus Q3)
- Iliyas, A. I., Hamid, N. A., & **Sanusi, S.** (2019). Tax Incentives for Green Industries: Determinants of Performance between Green Building Index (GBI) and Non-Green Building Index Firms in Malaysia. *KnE Social Sciences*, 758-785.
- Mohd Jamel, E., Abd Hamid, N., **Sanusi, S.** Jaafar, S. (2019). Exploring factors affecting public acceptance towards tax reform in Malaysia. *Insight Journal*, 4, 194-201.
- Muslichah, I., & **Sanusi, S.** (2019). The effect of religiosity and financial literacy on intention to use Islamic banking products. *Asian Journal of Islamic Management*, 1(2), 85-92.

- Sanusi, S.,** Omar, N., M.Sanusi, Z. & Noor, R. (2018). Goods and Services Tax compliance initiatives: Examining corporate taxpayers' and the regulator's responsibilities in Malaysia. *Contemporary Social Sciences*, 27(3), 182–193.
- Sanusi, S.,** Firdaus, A., Noor, R., Omar, N., & M.Sanusi, Z. (2018) Technology on Goods and Services Tax compliance among small-medium enterprises in developing countries. *Advanced Science Letters*, 24, 5461-5465.
- Sanusi, S.,** Omar, N., M.Sanusi, Z. & Noor, R. (2017). Moderating effect of audit probability on the relationship between tax knowledge and Goods and Services Tax (GST) compliance in Malaysia. *Social Sciences & Humanities*, 25, 231–240. (Scopus, Q2)
- Zainan, N., Omar, N., Aziz, R. Noor, R., & **Sanusi, S.** (2017). Retailers' behavioural factors towards Goods and Services Tax (GST) compliance: Sociological and psychological approach study. *Malaysian Accounting Review*, 16(2), 116–128. (ERA)
- Sanusi, S.,** Noor, R., Omar, N., & Sanusi, Z. M. (2017). The readiness of small and medium enterprises (SME) in Malaysia for implementing Goods and Services Tax (GST). *Social Sciences & Humanities*, 25, 241–250. (Scopus, Q2)
- Sanusi, S.,** Md Noor, R., Omar, N., Mohd Sanusi, Z., & Alias, A. (2016). Goods and Services Tax (GST) readiness among petrol station operators in Malaysia. *Information*, 19(August), 3131–3136. (Scopus, Q2)
- Sanusi, S.,** Omar, N., & M.Sanusi, Z. (2015). Goods and Services Tax (GST) governance in the Malaysian new tax environment. *Procedia Economics and Finance*, 31(December), 373–379.
- Sanusi, S.,** & Shafiai, M. H. M. (2015). The management of cash waqf: toward socio-economic development of Muslims in Malaysia. *Jurnal Pengurusan (UKM Journal of Management)*, 43. (Scopus, Q4)

CONFERENCE PRESENTATIONS

- Sanusi, S.,** Abdullah, NH, Rozzaini N, Muslichah, I., 2021 'Tertiary Students' Online Learning Satisfaction during Covid 19 Pandemic Era- Malaysian study, paper presented at The International Conference of Social Sciences 2021, Penang, 22-23 September 2021.
- Sanusi, S.,** Omar, N., Sanusi, Z.M. & Muslichah, I., 2020 'The Application of Responsive Regulation Theory on Indirect Tax Compliance Among Small Medium Enterprises (SME) in Malaysia, paper presented at The International Conference In Islamic Finance & Financial Criminology 2020, Shah Alam, 17-19 August 2020.
- Abd Ghani, H., Abd Hamid, N., **Sanusi, S.,** Shamsuddin, R., 2019 'The effect of tax knowledge, compliance costs, complexity and morale towards tax compliance among self-employed in Malaysia, paper presented at 6th International Science & Social Research, Ferringhi Penang, 4-5 December 2019.
- Sanusi, S.,** Omar, N., Sanusi, Z. M. & Noor, R. 2017 'Goods and Services Tax compliance initiatives: Examining corporate taxpayers' and regulator's responsibilities in Malaysia' paper presented at The International Symposium on Business and Social Sciences, Seoul, South Korea, 7-9 December 2017.

- Sanusi, S.,** Omar, N., Sanusi, Z. M. & Noor, R., 2017. ‘Moderating effect of audit probability towards the relationship of tax knowledge with GST compliance in Malaysia’ paper presented at the Global Conference of Social Science Series, Bangsar, Malaysia, 4-5 May, 2017.
- Sanusi, S.,** Omar, N. 2016. ‘Voluntarism and business sustainability in Goods and Services Tax compliance’ paper presented at the 4th Gadjah Mada International Conference on Economics and Business 2016, Jogjakarta Indonesia, 25-27 November 2016.
- Sanusi, S.,** Noor, R., Omar, N., & Sanusi, Z. M. 2016. ‘The effect of competency and governance practices on Goods and Services Tax (GST) readiness among small-medium enterprises (SME) in Malaysia’ paper presented at the 3rd International Conference on Science and Social Research, Putrajaya, Malaysia, 6-7 December 2016.
- Sanusi, S.,** Md Noor, R., Omar, N., Mohd Sanusi, Z., & Alias, A. 2016. ‘Goods and Services Tax (GST) readiness among petrol station operators in Malaysia’ paper presented at the 2016 International Conference on Information in Business and Technology Management, Malacca Malaysia, 26-28 January 2016.
- Sanusi, S.** 2015, ‘Goods and Services Tax (GST) non-compliance among corporate taxpayers in the Malaysian new tax regime’ paper presented at the Asia Pacific Management Accounting Association 2015 Annual Conference, Bali Indonesia, 26-29 October, 2015.
- Sanusi, S.,** Omar, N., & M.Sanus, Z. 2015. ‘Goods and Services Tax (GST) governance in the Malaysian new tax environment’ paper presented at The IV International Accounting and Business Conference, Putrajaya Malaysia, 17-18 August, 2015.
- Sanusi, S.,** & Shafiai, MHM. 2014. ‘The management of Cash Waqf: Toward socio-economic development of Muslims in Malaysia’ paper presented at the 10th International Conference on Tawhidi and The World-System: God Conscious Organization and the Conscious Management Order, Bangi Selangor Malaysia, 27 – 28 December, 2013.

SPEAKER (INTERNATIONAL/LOCAL) _____

- Speaker** for Forensic Accounting, Jabatan Bendahari, Universiti Sains Malaysia, 16 June 2021.
- Panelist** at the 10th Finance, Investment and Accounting Colloquium Series (FIACoS 10.0), Management Science University, 2021, 3 June 2021.
- Fasilitator** for Online Research Training: Accounting Research Institute, Universiti Teknologi MARA, Shah Alam, Selangor, Shah Alam, 8 July 2020.
- Panelist** at the 8th Finance, Investment and Accounting Colloquium Series (FIACoS 8.0), Management Science University, 2020, 21 May 2020.
- Speaker** for Joint Publication Workshop: Research in Accounting, Universitas Islam Indonesia, Yogyakarta, 24 November 2016.

SUPERVISION

Postgraduate supervision:

Li Taimin- PhD, (Main supervisor) (2021-present)

Institutional Investor Distraction and Managerial Myopia.

Fitriyah Fury Khristianty-PhD, (Main supervisor) (2020-present)

The Roles of Internal Auditor and Leadership Style in Fraud Prevention and Detection.

Fatimoh Mohamad-PhD, (Main supervisor) (2020-present)

Digital Megatrend and Tax Compliance in Developing Countries: A Moderating Effect of Governance Quality

Rosdalila Binti Muhammad-PhD, (Main supervisor) (2019- present)

Soothing Tax Compliance with Mental Accounting

Wan Asma Binti Wan Nasrudin-PhD, (Co-Supervisor) (2020-present)

Earning Manipulation Stimulated by Tax Avoidance: The Intervening Role of Ownership Structure and the Moderating Role of Good Governance.

Mahmud Sani- PhD, (Co-Supervisor) (2019-present)

Internal Control System on Accountability Relationship of Higher Learning Institution in Nigeria.

Fauziah Rastam-Master of Business Administration (Main supervisor) (**completed 2021**)

Factors Affecting Tax Awareness Among Students from Higher Education Institutions in Malaysia

REFERENCES

Professor Dr. Normah Binti Hj Omar

Emeritus Professor

Accounting Research Institute,

Universiti Teknologi MARA

40140 Shah Alam

Selangor Darul Ehsan

Professor Dr. Zuraidah Binti Mohd Sanusi

Director of Strategic Leadership Centre

Institute of Leadership and Development

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