

DR. MOHAMMED SALEH

MOHAMMED WASIF AHMED SALEH Curriculum Vitae (CV)



THE MAJOR: Ph.D. ACCOUNTING

EDUCATION

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ADDRESS

Al- Quds st.
Al-Daher,
Qalqilia,
Palestine.

ID Number : 851024182
Date of Birth: Mar, 4, 1988
Place of Birth: Jordan
Nationality : Palestinian
Marital Status: Married, 3Kids

University Utara Malaysia- AACSB ACCREDITED



Accounting

Jan 2016- Jan 2019

Doctor of Philosophy (Ph.D. Accounting)

Completed the Ph.D. after the session held on 8 January 2019.

School of Tunku Puteri Intan Safinaz School of Accounting in University Utara Malaysia ranking 101-150 at the level of the world's universities, with AACSB accreditation (**QS World University Rankings**).

Keyword experience: Financial accounting, corporate finance, financial reporting, corporate governance, CSR, panel data, STATA software, mixed method research.

An-Najah National University

Tax Dispute- Mixed Mode

Jan 2012 – Apr 2014

Master's degree

From An-Najah National University, Master's thesis in April 2014. The thesis was titled *The Role of Tax Burden in the Tax efficiency in Palestine*.

Misr University for Science and Technology

Accounting "English"

Sep 2006 – Jan 2011

Bachelor's degree

From the College of Business, Economics and Information System, Accounting – English with a general grade of good, in the Fall/2010-2011.

Languages

- Arabic
- English

Palestine Technical University (PTUK)- Khadoorei

Jun 2019- To present

PhD Lecturer

Full time

Teaching (Part Time) in the accounting department at the PTUK university from the Summer to present in the current summer semester of 2021. That is, **seven** consecutive semesters.

Example courses:

Intermediate Accounting 1 & 2, Auditing, Partnership and Corporate Accounting, Financial Accounting 1 & 2, Tax Accounting, Research Methodology, Cost Accounting, Financial Statement Analysis, Computerized Accounting 1 and 2, Computer applications in finance and Computerized industrial management... etc.

The medium of instruction for the above courses is in English.

Al- Najah National University (NNU)

Jan- 2020 – Sep 2021

PhD Lecturer

4 Semesters

Taught (Part Time) in the accounting department at the NNU university. Taught in the second semester of 2019/2020, summer of 2020/2021, the Second semester of 2020/2021, and currently at the summers of 2021.

The courses:

Accounting Information System, Supervising Research Methodology, Accounting for Financial Institutions, Accounting theory, Advance Accounting.

The medium of instruction for the above courses is in English.

To be continued

Languages

- Arabic
- English

Al-Quds Open University

PhD Lecturer

Jan 2020 – Sep 2021

Two Semesters

Teaching (Part Time) in the department of accounting at Al-Quds Open University in the second semester of 2019/2020, and summer of 2021.

The Courses:

Partnership and Corporate Accounting, Audit Accounting, Accounting Theory, Tax Accounting, Corporate Governance, Advance Accounting, AIS.

Dawa Islamic College- Qalqilia

PhD Lecturer

Sep- 2020 – Feb 2021

One Semester

Taught (Part Time) **principles of financial accounting** in the Department of Finance and Islamic Banking. The first semester of 2020-2021.

The Course:

Financial Accounting 1.

New Eleya Co.

Chief Financial Officer (CFO)

May 2019 – Jan 2021

Planning, implementation, managing and running of all the finance activities of a company, including business planning, budgeting, forecasting and negotiations. Providing strategic recommendations to the CEO. Advising on long-term financial planning. **This job was quit due to my involvement in academic work at universities.**

Palestine Poultry

Company LTD

Chief Accountant

Dec 2014 – Jan 2016

Supervised all accounting operations in this company (expenses, revenue, budgets, income statements, and financial statements) and the distribution of the costs for more than 30 cost centers.

Al- Zakah Committee

Accountant

Mar 2012-Jan 2015

Financial Accountant: In charge of accounting operations including accounting data entry (vouchers, account entries, receivables), bank adjustments, account receivables and payables, foreign transfers, currency exchange, preparing the annual report and the annual financial statement.

Odeh Bros Group Companies

Accountant

Apr 2011- Apr 2012

Supervised the accounting operations including accounting data entry (vouchers, account entries, receivables), bank adjustments, account receivables and payables, foreign transfers, currency exchange, preparing the annual report and the annual financial statement.

The Position: **Editorial Manager**

International Journal of Multidisciplinary Sciences and Advanced Technology (IJMSAT).
Crown Academic Publishing Group (CAP)
IJMSAT-ISSN: 2708-0587

The Position: **Editorial Board**

International Journal of Business and Digital Economy (IJBDE).
IJBDE- ISSN: 2708 - 9541

The Position: **Reviewer Member Board**

Algerian Scientific Journal Platform (ASJP)
<https://www.asjp.cerist.dz/>
EISSN: 2572-0236

The Position: **Reviewer**

Reviewer in several journals indexed in Scopus and WOS, and others. Examples:

Corporate Governance: An International Review

Corporate Governance: The International Journal of Business in Society.

EuroMed Journal of Business

Journal of Capital Market Studies

International Journal of Productivity and Performance Management

Journal of Environmental Planning and Management

International Journal of Quality & Reliability Management.

VINE Journal of Information and Knowledge

Cogent Economics and Finance.

Palestine Technical University- Khadoorie Research Journal (PTUKRJ)

- **Saleh, M. W. A.**, Abdul Latif, R., Abu Bakar, F. (2018). The Role of CEO Experience and CEO Multiple Directorships in Palestinian Firm Performance: The Moderating Effect of Political Connection. *Journal of Advanced Research in Business and Management Studies*. 10(1), 1-9.



- **Saleh, M.W.A.**, Derar, E., and Assaf, N., (2021). External Auditors and Earnings Management: Palestinian Evidence. Shanghai Ligong Daxue Xuebao/Journal of University of Shanghai for Science and Technology. (23)2, 256-264. <http://doi.org/10.51201/Jusst12607>



- **Saleh, M.W.A.**, Latif, R.A., Abu Bakar, F. and Maigoshi, Z.S. (2020). The impact of multiple directorships, board characteristics, and ownership on the performance of Palestinian listed companies. *Int. J. Accounting, Auditing and Performance Evaluation*. 16(1), 63–80.



- **Saleh, M.W.A.**, Zaid, M.A.A., Shurafa, R., Maigoshi, Z.S., Mansour, M. and Zaid, A. (2020). Does Board Gender Enhance Palestinian Firm Performance? The Moderating Role of Corporate Social Responsibility. *Corporate Governance (Bingley)*. <https://doi.org/10.1108/CG-08-2020-0325>.



- **Saleh, M.W.A.**, Shurafa, R., Shukeri, S.N., Nour, A.I. and Maigosh, Z.S. (2021), "The effect of board multiple directorships and CEO characteristics on firm performance: evidence from Palestine", *Journal of Accounting in Emerging Economies*, (10)4, 637-654. <https://doi.org/10.1108/JAEE-12-2019-0231>



- A.A Zaid, M., Wang, M., T.F. Abuhijleh, S., Issa, A., **W.A. Saleh**, M. and Ali, F. (2020), "Corporate governance practices and capital structure decisions: the moderating effect of gender diversity", *Corporate Governance*. Vol. 20 No. 5, pp. 939-964. <https://doi.org/10.1108/CG-11-2019-0343>



- Shwekeh, A., Zaid, A., **Saleh, M.W.A**, Mansour, M. (2021). The Impact of Economic Indicators on Food Supply Chain of Palestine. *Journal of University of Shanghai for Science and Technology*. 23(1), 264-275. <http://doi.org/10.51201/Jusst12555> .



- Mansour, M. K., **Saleh, M.W.A.**, Zaid, Z. (2021). The influence of level capital structure on firm performance: An empirical study of non-financial listed firms in Jordan. *Journal of University of Shanghai for Science and Technology*. 23(1), 312-323.



- Zaid, A, and **Saleh, MWA** (2021). The mediating roles of knowledge transfer and supply chain quality management capabilities on organizational performance. *VINE Journal of Information and Knowledge Management Systems*. <https://doi.org/10.1108/VJIKMS-12-2020-0226>



- **BOOK CHAPTER:** Eleyan, D., **Saleh, M.W.A.**, Assaf, N.A., Salisu Maigoshi, Z. (2022). Corona Virus (COVID-19) Pandemic: Economic and Educational Responses and Aftermath Effects in Developing and Developed Countries. In: Alareeni, B., Hamdan, A. (eds) *Artificial Intelligence and COVID Effect on Accounting. Accounting, Finance, Sustainability, Governance & Fraud: Theory and Application*. Springer, Singapore. https://doi.org/10.1007/978-981-19-1036-4_5.



PUBLISHED ARTICLES

- **Saleh, M. W. A.**, Abdul Latif, R., Abu Bakar, F. (2018). The Impact of Ownership structure on the performance of Palestinian Listed Companies. *International Journal of Business Marketing and Management*. 3(9), 16-21.
- **Saleh, M. W. A.**, Abdul Latif, R., Abu Bakar, F. (2018). The Impact of Ownership structure on the performance of Palestinian Listed Companies. *International Journal of Business Marketing and Management*. 3(9), 16-21.
- **Saleh, M.W.A.**, and Islam, M. A. (2020). Does Board Characteristics Enhance Firm Performance? Evidence from Palestinian Listed Companies. *International Journal of Multidisciplinary Sciences and Advanced Technology*. 1(4), 84-95.
- **Saleh, M. W. A.**, Abdul Latif, R., Abu Bakar, F. (2019). A Conceptual Framework for the Role of Corporate Social Responsibility in Palestinian Firm Performance. *Journal of Accounting and Finance in Emerging Economies*. 3(1), 2523-1537.
- Assaf, N., **Saleh, M.W.A.** (2023). The Impact of Ownership Structures on Corporate Social Responsibility Disclosure in Palestine. In: Alareeni, B., Hamdan, A. (eds) *Sustainable Finance, Digitalization and the Role of Technology*. ICBT 2021. Lecture Notes in Networks and Systems, vol 487. Springer, Cham. https://doi.org/10.1007/978-3-031-08084-5_35
- Al Amosh, H., Mansour, M., Alodat, A. Y., Khatib., S., **Saleh., M.W.A** (2022). Corporate Governance Quality and Firm Performance: The Missing Role of Capital Structure. *Sustainability*. Accepted Paper: 4 July 2022. **SSCI-IF= 3.9**
- **Saleh, M.W.A.**, Eleyan, D. and Maigoshi, Z.S. (2022), "Moderating effect of CEO power on institutional ownership and performance", *EuroMed Journal of Business*. <https://doi.org/10.1108/EMJB-12-2021-0193>

Springer Link

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ONGOING ARTICLES

- **Saleh, M.W.A.** The Impact of Environmental Sustainability Performance Transformation through ESG Disclosure

Included in
Scopus

Clarivate Analytics
WEB OF SCIENCE™

External Reviewer

A thesis that was discussed at An-Najah National University - Nablus, 3/8/2022, thesis entitled: Ownership Structure effect on the Stock Return for Companies Listed in Palestine Exchange.

External Reviewer

Master thesis discussion, Al-Quds Open University, Ramallah - 26/9/2022. Thesis entitled: The Role of Human Resources Practice to Develop Income Tax Institutions in Palestine.

External Reviewer

As an external examiner, I discussed a master's thesis at Arab American University- Jenin campus on 19/1/2023. The thesis is entitled: Using Beneish model in detecting earnings management practices: Empirical analysis from Palestinian listed companies.

Presenter

3rd International Research Conference on Economics, Business & Social Sciences (3rd IRC 2018-MY). Held on November 09-10, 2018 at Faculty of Business and Accountancy, Azman Hashim Building, University of Malaya, Kuala Lumpur, Malaysia



Presenter

CERTIFICATE OF PRESENTER FOR **THE 5th POSTGRADUATE RESEARCH SYMPOSIUM ON ACCOUNTING STUDIES**. Held on 03 may, 2016 at University Utara Malaysia/By TISSA School of Accountancy, Sintok, Kedah, Malaysia.

Participant

CERTIFICATE OF PARTICIPANT FOR **“The Role of Operations Management and Identifying Indicators in Developing Institutional performance”**. Held on 15 Dec, 2020, Virtual.

Organized by: ARAB ADMINISTRATIVE DEVELOPMENT ORGANIZATION

Participant

Participate as a virtual participant in **“International Conference on Contemporary Issues in Account “CIA 2020”**. Hold on 26 Dec, 2020.

Organized by: Kuwait Accountants and Auditors Association

Presenter

Participate as a virtual presenter in **“Gulf University Third Conference on Scientific Research”**. Hold on 2-3 March, 2021.

Organized by: Gulf University- Bahrain.

Key Speaker

Key speaker of the conference **“Introduction to statistical analysis using "STATA software”**. Hold on 16 April, 2021.

Organized by:

1- The General Union of Palestinian Students- Malaysia.

2- Palestine Technical University- Khadoorie



Presenter & head of sessions

The International Conference on Business and Technology (ICBT'2021) is organized by EuroMid Academy of Business and Technology, Istanbul, turkey. Held on November 12-13, 2021(Saturday/Sunday) at Hilton Istanbul Bomonti, Istanbul, Turkey.

Reviewer & Scientific Committee

The International Conference on Business and Technology (ICBT'2022) is organized by EuroMid Academy of Business and Technology, Istanbul, turkey. Held on November 12-13, 2022, Istanbul, Turkey.

- Certificate of participation in Workshop on Panel Data Techniques: **STATA 14.** **15 Jan, 2018**

University Utara Malaysia/By Research Support (Dr. Kazi Sohag)

- Certificate of participation in Introduction to Qualitative Research Methods.. **16 Aug, 2018**

University Utara Malaysia/By Postgraduate Scholar Society (PGSS)

- Certificate of participation Academic Writing for Research Paper **17 Sep, 2018**

University Utara Malaysia/By Postgraduate Scholar Society (PGSS)

- Certificate of participation in Critical Literature Review **27 Sep, 2018**

University Utara Malaysia/By Postgraduate Scholar Society (PGSS)

- Certificate of postgraduate talk series: Getting to know Ph.D. polices and procedures **2 Oct, 2018**

University Utara Malaysia/School of Business and Management (SBM)

- Certificate of appreciation for volunteering time and effort with research support **8 Jun, 2017**

University Utara Malaysia/By Research Support (RS)

- Certificate of participation in data analysis techniques referencing style: **E-views9 and EndNote.** **6 May, 2017**

University Utara Malaysia/By Insis Proton workshop series 2017

- Certificate of participation in Advanced Qualitative Research Methods.. **24 Oct, 2018**

University Utara Malaysia/By Postgraduate Scholar Society (PGSS)

- Certificate of Attendance in The First Academic Forum- Live Webinar Sessions. **25 Aug to 09 Sep 2020**

Organized By: Excelledia Digital Innovation

- Certificate of Attendance in scientific webinar entitled: **Statistical Analysis of Questionnaire Data that Designed to Measure Facts in Social Research.** **10 Mar 2021**

Organized By: Academics & Researchers Platform (IFAD)

REFERENCES

- 1- **Associated Prof. Derar Eleyan:** President Assistant, Associate Professor/ Information Systems, Palestine Technical University- Khadoori, d.eleyan@ptuk.edu.ps
H.P: +972-597635388
- 2- **Dr. Nafieh Assaf:** Deputy Minister of Higher Education . Former Assistant Professor and president assistant at Palestine Technical University- Kadoorie. E-mail: assaf_na@yahoo.com, HP: 00972594222635
- 3- **Dr Rabee Shurafa:** Assistance Professor, Accounting Information System, Palestine Technical University- Khadoori, E-mail: rabeeshurafa@gmail.com, H.P: 00972595253250.

RESEARCHER ID

- 1- Research Gate:
https://www.researchgate.net/profile/Mohammed_Saleh47
- 2- Google Scholar:
<https://scholar.google.com/citations?user=qQ9sEoUAAAAJ&hl=en>
- 3- ORCID:
<https://orcid.org/0000-0003-1030-1889>
- 4- Publon (Web of Science Researcher ID):
<https://publons.com/researcher/4073760/mohammed-w-a-saleh/> (AAB-5640-2021)
- 5- Saleh, Mohammed W.A. via Scopus - Elsevier
Scopus Author ID: 57216629949
- 6- My Training Chanel, **STATA** course from A-Z:
<https://www.youtube.com/user/nazzzzal>