

JULY 2011

**CURRICULUM VITAE**  
**DR. SHAHUL HAMEED BIN M. IBRAHIM**  
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mishahul@gmail.com  
INTERNATIONAL CENTRE FOR EDUCATION IN ISLAMIC FINANCE  
CIFP DEPARTMENT  
2<sup>ND</sup> FLOOR, ANNEX BLOCK, MENARA TUN ABDUL RAZAK  
JALAN RAJA LAUT  
50350 KUALA LUMPUR, MALAYSIA

**Objectives:**

To carry out high impact applied research in Islamic accounting, auditing and finance resulting in published books, course materials, text books and professional and academic articles

To develop the profession of Islamic accounting by:

- Setting up an international professional accounting/finance body
- Developing curriculum, course materials and examination framework

**EXPERIENCE**

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**2008 - Current      International Centre of Education in Islamic Finance**  
**Kuala Lumpur Malaysia**

*Associate Professor and Head, CIFP Department*

- Development, delivery and monitoring of the CIFP program
- Module Enhancement
- Enhancement of the E-University system
- Teaching PhD, Masters and CIFP courses face to face and online.
- Conducting tutorial classes for online cifp students overseas and at clients premises.
- Marketing the CIFP program local and overseas
- Developing overseas and local collaborations with Universities and Industry Institutions

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**1991-2008 International Islamic University Malaysia  
Kuala Lumpur Malaysia**

*Associate Professor 2007 onwards*

*Head of Department of Accounting (from July 2002)*

- *In charge of 30 academic and 2 administrative staff*
- *Strategic planning for department and career planning of staff*
- *Appointing and allocating tasks to lecturers*
- *Designing new programs for the department and the faculty*
- *Successfully undertaken thorough curriculum review of the Bachelor of Accounting program and implemented new curriculum in June 2006.*
- *Represent the department in professional accounting organizations and ministry of education committees e.g. Member of MIA examination committee, working committee for quality standards in accounting- Ministry of Education, Member of Halatuju I and II for B Acc program of the MOHE.*
- *Developing MBA (Accounting) and MSc (Islamic Accounting and Finance) Program*
- *Chair conference sessions and organize international conferences.*

*Assistant Professor (July 2000-June 2005. Promoted to Grade DS52 in February 2005)*

- *Taught Accounting Information Systems, Financial Accounting, Accounting for Islamic Banks at undergraduate and, Islamic Worldview and Accounting Ethics, Islamic Accounting and Reporting, and Comparative Business Ethics, Accounting and Control of Islamic Financial Institutions and Contemporary Issues in Accountinting at Graduate Level.*
- *Successfully launched the M.Sc(Accounting) program*
- *Compiled teaching materials, conducted research and published research reports*
- *Attended and presented papers in various conferences*
- *Supervised (10) and examined (6) Masters and (2) Pbd theses*
- *Reviewed academic articles for journals and conferences*
- *Conducted training in accouting software for lecturers; internal and external*
- *Organized four international accounting conferences and one national workshop in Fiqh Muamalat*
- *Conducted Training in Interpreting Financial Statements: A sectoral Analysis for CPE programs of Securities Commission at the Mangement Centre, IIUM*

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*Assistant Lecturer/Lecturer (1991-2000)*

- *Taught Accounting Information System, Financial Accounting and Auditing at undergraduate level*
- *Organised international conference and one university program*
- *Participated (gave lectures) at Faculty programs*
- *Co-ordinated the IT unit of the Kulliyah*

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**1987-1991      Administrative College of Papua New Guinea      Port Moresby, PNG**

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*Lecturer/ Head of Computer Studies Section*

- *Taught Computerised Accounting and financial accounting for civil servants*
- *Developed, and conducted short courses in computer applications and accounting for civil servants and state legislative members*
- *Published a guideline for acquisitions of personal computers for government departments*
- *Prepared the college budget and submitted to treasury*
- *Prepared proposals for college autonomy status and world bank funding for that purpose.*
- *Established the computer teaching unit.*
- *Taught Systems Analysis and Design at the University of Papua New Guinea on secondment.*

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**1985-87      Fima Metal Box (M) Bhd.      Petaling Jaya , Malaysia**

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*Cost Executive/Factory Accountant*

- *Supervised 13 cost accounting staff*
  - *Prepared costing rates, budgets and monthly factory reporting for several factories in the group*
  - *Planned and implemented the computerization of the financial accounting using ICL software/hardware.*
  - *Provided a personal computer based alternative to failed mini computer based MRP implementation for budgeting and costing.*
  - *Provided adhoc management reports to various functional managers*
  - *Managed the financial accounting function in the absence of the financial accountant*
  - *Signed cheques and approved payments*
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- *Managed the year end stock taking operations for the factory.*

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1982-1985                      Institute Teknologi Mara                      Dungun, Malaysia

*Lecturer*

- *Lectured in Financial Accounting, Company Accounting, Auditing and Costing*

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1981-82                      Kassim, Chan & Co/Delloites, CPA                      Kuala Lumpur

*Audit Assistant*

- *Prepared financial statements of various companies for publication.*
- *Audited several medium size companies and small companies in various industries*

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## EDUCATION

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1978-1981                      Tunku Abdul Rahman College                      Kuala Lumpur, Malaysia

- *Diploma in Commerce (Financial Accounting) –post HSC qualification*

1992-1993                      Lancaster University                      Lancaster, England

- *M.A. (Accounting and Finance)*
- *Wrote a Dissertation on “Obstacles to harmonization of International Accounting Standards”*

1996-2000                      University of Dundee                      Dundee, Scotland

- *PhD (Accounting)*
- *Wrote a Thesis on “The Need for Islamic Accounting: Perceptions of its objectives and characteristics by Malaysian accountants and accounting academics”*

2008                      International Islamic University Malaysia                      Kuala Lumpur, Malaysia

- *Post Graduate Diploma in Islamic Revealed Knowledge*
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## PROFESSIONAL ACCREDITATIONS

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1982-91 Chartered Association of Certified Accountants Glasgow, UK

- Completed the Professional examinations (1982)
- Admitted to Associate Membership (1987)
- Admitted to Fellowship (1991)

1987 Malaysian Institute of Accountants Kuala Lumpur, Malaysia

- Admitted as Registered Accountant (1987)
- Redesignated as Chartered Accountant (2002)

2009 Associate Member, Institute of Bankers Malaysia Kuala Lumpur, Malaysia

2009 Practising Member, Association of Chartered Islamic Finance Professionals, Kuala Lumpur, Malaysia

## TEACHING EXPERIENCE POST - PHD.

SESSION : 2000/2001

SEMESTER : 1

StaffId	1554	Name	SHAHUL HAMEED HJ. IBRAHIM(DR)							
Course	Sect	Title		Chr	Day	Time		Venue		# students
INFO 3210	1	ACCOUNTING INFORMATION SYSTEMS		3	M-W	2 3.20	PM	ECONS LR 4.1 4.1		39
INFO 3210	2	ACCOUNTING INFORMATION SYSTEMS		3	T-TH	2 3.20	PM	ECONS LR 4.1 4.1		37
INFO 3210	3	ACCOUNTING INFORMATION SYSTEMS		3	T-TH	11.30 12.50	PM	ECONS LR 3.7 3.7		40

SESSION : 2000/2001

SEMESTER : 2

StaffId	1554	Name	SHAHUL HAMEED HJ. IBRAHIM(DR)							
Course	Sect	Title		Chr	Day	Time		Venue		# students
ACC 6640	1	ISLAMIC WORLDVIEW AND ACCOUNTING ETHICS		3	THUR	10 11.20	AM	ECONS LR 3.9 3.9		5
					MON	8.30 9.50	AM	ECONS LR 3.3 3.3		5
INFO 3210	1	ACCOUNTING INFORMATION SYSTEMS		3	MON	5 6.20	PM	ECONS LT 1 2.1		26
					WED	8.30 9.50	AM	ECONS LR 3.3 3.3		26
INFO 3210	2	ACCOUNTING INFORMATION SYSTEMS		3	WED	11.30 12.50	PM	ECONS LR 3.5 3.5		22
					MON	5 6.20	PM	ECONS LT 1 2.1		22
INFO 3210	3	ACCOUNTING INFORMATION SYSTEMS		3	WED	2 3.20	PM	ECONS LR 3.10 3.10		35
					MON	5 6.20	PM	ECONS LT 1 2.1		35

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SESSION : 2001/2002 SEMESTER : 1

Staff Id	1554	Name	SHAHUL HAMEED HU. IBRAHIM(DR)		Chr	Day	Time	Venue	# students
Course	Sect	Title							
ACC 6810	1	ISLAMIC ACCOUNTING AND FINANCE	3	THUR	10	1	PM		12
INFO 3210	1	ACCOUNTING INFORMATION SYSTEMS	3	MON	5	6.20	PM	BOONS LT 1 2.1	35
				WED	8.30	10.00	AM	BOONS LAB BA 3.13	35
INFO 3210	2	ACCOUNTING INFORMATION SYSTEMS	3	WED	10	11.30	AM	BOONS LAB BA 3.13	17
				MON	5	6.20	PM	BOONS LT 1 2.1	17
INFO 3210	3	ACCOUNTING INFORMATION SYSTEMS	3	WED	11.30	1.00	PM		17
				MON	5	6.20	PM	BOONS LT 1 2.1	17

SESSION : 2001/2002 SEMESTER : 2

Staff Id	1554	Name	SHAHUL HAMEED HU. IBRAHIM(DR)		Chr	Day	Time	Venue	# students
Course	Sect	Title							
ACC 2055	3	FINANCIAL ACCOUNTING I	3	T-TH	10	11.20	AM	ECONS LR 3.3 3.3	48
ACC 6640	1	ISLAMIC WORLDVIEW AND ACCOUNTING ETHICS	3	WED	10	1	AM		13
INFO 3210	1	ACCOUNTING INFORMATION SYSTEMS	3	T-TH	11.30	12.50	PM	ECONS LAB SILV LA	20

SESSION : 2002/2003 SEMESTER : 1

Staff Id	1554	Name	SHAHUL HAMEED HU. IBRAHIM(DR)		Chr	Day	Time	Venue	# students
Course	Sect	Title							
ACC 6810	1	ISLAMIC ACCOUNTING AND FINANCE	3	WED	6	9.00	PM	ECONS SR 3 1.17	21
INFO 3210	1	ACCOUNTING INFORMATION SYSTEMS	3	M-W	10	11.20	AM	ECONS LAB SILV LA	23

SESSION : 2002/2003 SEMESTER : 2

Staff Id	1554	Name	SHAHUL HAMEED HU. IBRAHIM(DR)		Chr	Day	Time	Venue	# students
Course	Sect	Title							
ACC 6640	1	ISLAMIC WORLDVIEW AND ACCOUNTING ETHICS	3	WED	6.00	9.00	PM		24
INFO 3210	2	ACCOUNTING INFORMATION SYSTEMS	3	T-TH	2	3.20	PM	ECONS LR 4.11 4.11	34

SESSION : 2003/2004 SEMESTER : 1

Staff Id	1554	Name	SHAHUL HAMEED HU. IBRAHIM(DR)		Chr	Day	Time	Venue	# students
Course	Sect	Title							
ACC 3310	1	ACCOUNTING INFORMATION SYSTEMS	3	M-W	8.30	9.50	AM	ECONS ABL 1.6&1.7	18
ACC 6810	1	ISLAMIC ACCOUNTING AND FINANCE	3	WED	6	9	PM	ECONS PLC 1.1	19

SESSION : 2003/2004 SEMESTER : 2

Staff Id	1554	Name	SHAHUL HAMEED HU. IBRAHIM(DR)		Chr	Day	Time	Venue	# students
Course	Sect	Title							
ACC 3310	4	ACCOUNTING INFORMATION SYSTEMS	3	T-TH	8.30	9.50	AM	ECONS LR 2.1 2.1	15
ACC 6640	1	ISLAMIC WORLDVIEW AND ACCOUNTING ETHICS	3	WED	6	9	PM	ECONS P LAB C 1.13	23

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SESSION : 2004/2005 SEMESTER : 1

Staff Id	1554	Name	SHAHUL HAMEED HI. IBRAHIM(DR)							
Course	Sect	Title		Chr	Day	Time		Venue		# students
ACC 4310	1	ACCOUNTING OF ISLAMIC BANKS		3	M-W	2 3.20	PM	ECONS SR.8 LEVEL 3		14
ACC 6810	1	ISLAMIC ACCOUNTING AND FINANCE		3	WED	6 9	PM	ECONS SR.3 1.4&1.5		25

SESSION : 2004/2005 SEMESTER : 2

Staff Id	1554	Name	SHAHUL HAMEED HI. IBRAHIM(DR)							
Course	Sect	Title		Chr	Day	Time		Venue		# students
ACC 4310	2	ACCOUNTING OF ISLAMIC BANKS		3	M-W	3.30 4.50	PM	ECONS SR.8 LEVEL 3		25
ACC 6640	1	ISLAMIC WORLDVIEW AND ACCOUNTING ETHICS		3	FRI	6.15 9.15	PM	ECONS PLC 1.1		19
ACC 8010	1	CONTEMPORARY ISSUES IN ACCOUNTING		3	FRI	6.00 9.00	PM			6

SESSION : 2005/2006 SEMESTER : 1

Staff Id	1554	Name	SHAHUL HAMEED HI. IBRAHIM(DR)							
Course	Sect	Title		Chr	Day	Time		Venue		# students
ACC 4310	2	ACCOUNTING OF ISLAMIC BANKS		3	M-W	2 3.20	PM	ECONS SR.8 LEVEL 3		20
ACC 6810	1	ISLAMIC ACCOUNTING AND FINANCE		3	WED	6 9	PM	ECONS P LAB C 1.13		12

SESSION : 2005/2006 SEMESTER : 2

Staff Id	1554	Name	SHAHUL HAMEED HI. IBRAHIM(DR)							
Course	Sect	Title		Chr	Day	Time		Venue		# students
ACC 4310	2	ACCOUNTING FOR ISLAMIC BANKS		3	T-TH	2 3.20	PM	ECONS PLA 3.0		39
ACC 6640	1	ISLAMIC WORLDVIEW AND ACCOUNTING ETHICS		3	FRI	6 9	PM	ECONS SR.4 1.2&1.3		13
ACC 8010	1	CONTEMPORARY ISSUES IN ACCOUNTING		3	TUE	6 9	PM			4

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2006/2007 semester 1

ACC4561 ACCOUNTING FOR ISLAMIC BANKS

ACC 1001 FINANCIAL ACCOUNTING FUNDAMENTALS

ACC6640 ISLAMIC WORLDVIEW AND ACCOUNTING ETHICS (MSc Accounting)

AT INCEIF

2008/2009/2010 FN6103/5103 Accounting for Islamic Financial Transactions (PhD/Masters)

IE1002 Reporting of Islamic Financial Transactions (CIFP = Masters)

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COURSES TAUGHT FOR MBA AND MGMT OFFERED BY THE MANAGEMENT CENTRE , IUM FROM YEAR 2000 ONWARDS

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FINANCIAL AND MANAGERIAL ACCOUNTING - 2 TRIMESTERS  
COMPARATIVE BUSINESS ETHICS (MBA) - 4 TRIMESTERS  
ETHICS AND VALUES IN MANAGEMENT – 3 SEMESTERS (FOR MASTERS IN MANAGEMENT) – 3 TRIMESTERS  
ACCOUNTING AND CONTROL OF ISLAMIC FINANCIAL INSTITUTIONS (MBA) – semester 3 2005/2006

**SEMINARS/WORKSHOPS AND TRAINING COURSES ATTENDED:**

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- 2011 6<sup>th</sup> Islamic Markets Program conducted by SIDC at Securities Commission, Kuala Lumpur, 27-29<sup>th</sup> June, 2011.
- 2010 Islamic Finance Roundtable on “HARMONISING FINANCIAL REPORTING FOR ISLAMIC FINANCE” organized by ACCA/KPMG with IASB representative 6 Oct 2010, Hilton Sentral Kuala Lumpur, Malaysia.
- 2010 Kuala Lumpur International Finance Forum, Nikko Hotel , 3-4<sup>th</sup> August 2010
- 2010 Malaysian Financial Reporting Standards - Recent Developments and Updates, CPE Seminar conducted by the Malaysian Institute of Accountants, Concorde Hotel, April 28-29, 2010
- 2010 2<sup>nd</sup> International Doctoral Education Network Seminar, Hosted by Faculty of Communication and Modern Languages, University Putra Malaysia, Kuala Lumpur, April 21<sup>st</sup> to 23<sup>rd</sup> April, 2010
- 2010 Understanding Financial Instruments FRS 132, 139 and 7 IFRS9, organized by ACCA, 19<sup>th</sup> April, 2010, Concorde Hotel, Kuala Lumpur,
- 2009 4<sup>th</sup> Seminar on Legal Issues in the Islamic Financial Services Industry, Laanai Kijang, Bank Negara Malaysia, 28<sup>th</sup> and 29 September 2009.
- 2009 4<sup>TH</sup> Islamic Market Program, June 2009, Securities Commission Malaysia.
- 2009 MASB Public Forum on DSOPi-1 “Islamic perspective of financial reporting”, Auditorium Bank Negara Malaysia, Kuala Lumpur, 25<sup>th</sup> June 2009
- 2007 Departmental Research Workshop, KENMS, IUM, Kuala Lumpur. January 5-6, 2007.
- 2006 World Congress of Accountants Conference, 13-16 November 2006, Istanbul, Turkey.

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2006 **Workshop on Shariah Review, Audit and Governance for Islamic Financial Institutions** organized by Centre for Research and Training, JW Marriot Hotel, Kuala Lumpur, 17-18 July 2006

2006 **Comptency Level V Assessment Course (Academic Staff)** conducted by Centre for Educational Development, International Islamic University Malaysia on 12/4/2006-24/4/2006.

2005 **National Accounting Conference** organized by the Malaysian Institute of Accountants, held at the Putra World Trade Centre, Kuala Lumpur, 22-23 November 2005.

2005 Forum on **International Education Standards for Professional Accountants**, organized by the Malaysian Institute of Certified Public Accountants, held at the Securities Commission Building, Kuala Lumpur on 27 October 2005

2005 **Islamic Economics and Finance Seminar** organized by Faculty of Economics, Universiti Utara Malaysia, held at ESSET, Bangi, 29-30 August 2005.

2005 **Financial Analysis with Microsoft Excel** conducted by Pentawise on 27 to 29 June 2005 at the International Islamic University Malaysia.

2005 **National Seminar on Higher Education Teaching and Learning**, organized by Faculty of Educational Studies, Universiti Putra Malaysia held on 25<sup>th</sup> June 2005 at Residence Hotel, UNITEN, Bangi.

2005 **Corporate Zakat Seminar**, organized by Puzat Zakat Selangor on 22 & 23 June 2005. at Crystal Crown Hotel, Petaling Jaya..

2005 Seminar on **Risk Management in Islamic Financial Services**, organized by Centre for Research and Training on 26-27 April, 2005 at Istana Hotel, Kuala Lumpur.

2005 **Fiqh Muamalat (Islamic Law of Transactions)** staff training programme, held at the Management Centre, International Islamic University Malaysia, 11-15 and 18-20 April 2005.

2005 **Data Analysis for Social/Behavioural Science Research: Parametric and Non-Parametric Tests**: organized by the Research Centre, International Islamic University Malaysia, on 18-19 January 2005.

2004 **Comptency Level IV Assessment Course (Academic Staff)** conducted by Centre for Educational Development, International Islamic University Malaysia on 9/8/2004-20/8/2004.

2004 **Islamic Economics System Convention: Waqf Management: towards strengthening the Ummah's economy**, organized by Kolej Universiti Islam Malaysia on 3<sup>rd</sup> Ogos 2004 at Hotel Istana, Kuala Lumpur.

2004 **ACCA Centenary Conference: Responsibility in Business**, organized by the Association of Chartered Certified Accountants on 29 and 30 July, 2004 at Mandarin Oriental Hotel, Kuala Lumpur, Malaysia.

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2003 **Seminar and Workshop on Problem Based Learning** conducted by Prof. George Watson of Institute for transforming undergraduate education, University of Delaware, USA , organized by the International Islamic University Malaysia, on 6<sup>th</sup> and 7<sup>th</sup> June, 2003 at the Experimental Hall, International Islamic University Malaysia, Kuala Lumpur.

2003 **Tahsin Al-Qur'an** Course conducted by the Sultan Haji Ahmad Shah Mosque, International Islamic University Malaysia, Kuala Lumpur on 13 March 2003.

2002 Course on **How to design a Web Page** conducted by the Research Centre, International Islamic University Malaysia on 24<sup>th</sup> October, 2002.

2002 **Conference on Zakat Accounting**, organized by Pusat Zakat Selangor on 15 October 2002 at Hilton Hotel, Petaling Jaya.

2002 **International Conference on Corporate Governance in Asia:Corporate Governance and Global Competitiveness** organized by Asian Institute of Management and Malaysian Institute of Corporate Governance on 2<sup>nd</sup> to 3<sup>rd</sup> April, 2002, at Hotel Nikko, Kuala Lumpur.

2001 **Malaysian Finance Association Third Annual Symposium: Malaysian Capital Markets: Challenges for the New Millenium** organized by the Malaysian Finance Association on 26<sup>th</sup> May 2001 at the Management Centre, International Islamic University Malaysia.

2001 **Train the Trainers Program** conducted by the Malaysian Institute of Management on 5<sup>th</sup> to 9<sup>th</sup> April, 2001 at Sucasa Apartments, Jalan Ampang, Kuala Lumpur.

2000 **Knowledge Managers Symposium** conducted by the Institute of Internal Auditors Malaysia on 4<sup>th</sup> July 2000 at the Park Royal Hotel, Kuala Lumpur.

1997 **Orientation Course on Islamic Economics, Banking and Finance**, organized by the Islamic Foundation, Leicester, UK. On 25-28 September 1997.

1997 **Intensive Orientation Course on Islamic Law in the West**, organized by the Islamic Foundation, Leicester, UK. , on 31<sup>st</sup> August to 6<sup>th</sup> September 1997.

1996 **Research Methodology Course**, conducted by the Research Centre, International Islamic University Malaysia on 6-9 June, 1996.

1991 **Novell Netware 2.2 Systems Manager** course conducted by Bull Educational Services, on 27-29/8/1991 at Port Moresby, Papua New Guinea.

1988 Supporting Unix Course conducted by NCR, Australia on October 1988 at Port Moresby, Papua New Guinea.

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**RESEARCH AND PUBLICATIONS**

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REFEREED JOURNALS

- 2000 “Nurtured by Kufr; The underlying philosophical assumptions of Conventional Anglo-American Accounting, International Journal of Islamic Financial Services, Vol2, No. 2, July-Sep 2000.
- 2005 “Emerging Issues in the Objectives and Characteristics of Islamic accounting for Islamic Business Organizations”, (with Rizal Yaya) Malaysian Accounting Review, July Vol 4, No.1, 2005
- 2006 “Corporate Governance and Performance: A study of Shariah approved and Non-Shariah Approved Companies on Bursa Malaysia”, (with Sheila Nu Hu Tay and Faitma AH, Journal of Financial Reporting and Accounting Consultanc, Vol.4, No.1, 2006
- 2007 “Towards the betterment management and transparency of waqf institutions: Lessons from the Charity Commission, UK, Al- Risala, Vol 6, Issue No. 6, November 2006 (with Hidayatul Ihsan and Abdullah Muhammad Ayedh)
- 2007 “The Financial Management Practices of State Mosques in Peninsular Malaysia”, Indonesian Management and Accounting Research, Vol 6, No.2, July 2007 (with Maliah Sulaiman and Siti Alawiyah Siraj)
- 2007 “A review of Takaful Accounting Regulation and Practice in Malaysia”, Pravartak, Vol , (with Hairul Nahar **Suhaimi**)
- 2008** “**Internal Control System** in West Asia’s State Mosques”, American Journal of Islamic Social Sciences, Vol 25, No 1, pp 61-81, (with Maliah Sulaiman and Siti Alawiyah Siraj)
- 2009 “Shariah Auditing of Islamic Financial Institutions: Between the desired and the desirable” Global Economy and Finance Journal, Vol 2, No. 2, September 2009 (with Nawal Kassim and Maliah Sulaiman)

PROFESSIONAL JOURNALS

- 2003 “Islamic Accounting: A new Push”, Akauntan Nasional, Jan-Feb 2003.
- 2007 “Clash of Standards: AAOIFI vs IFRS”, International Accountant
- 2008 “The Case for Islamic Auditing”, International Accountant
- 2009 “Performance Analysis of Islamic Banks: Towards an “Objectives of Shariah” oriented model” (with Mughees Shaukat), International Accountant (UK), Issue 50, December 2009/ Jan 2010

TEXT BOOKS

- 2009 Accounting and Auditing for Islamic Financial Institutions, 454 pages, Kuala Lumpur: INCEIF

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- 1991 Guidelines for the Purchase of Personal Computers, Department of Provincial Affairs and Research and Publications Branch., Papua New Guinea, September 1991.

CHAPTERS IN BOOKS:

- 2005 “The Need for Fundamental Research in Islamic Accounting” in Bala Shanmugam et al (2005), Issues in Islamic Accounting, Kuala Lumpur, Universiti Putra Malaysia Press, pp18-42.
- 2005 “A Review of Income and Value Measurement Concepts in Conventional Accounting Theory and Their relevance to Islamic Accounting”, in Bala Shanmugam et al (2005), Issues in Islamic Accounting, Kuala Lumpur, Universiti Putra Malaysia Press, pp71-101.

RESEARCH AND CONSULTANCY REPORTS

- 2003 The Objectives and Characteristics of Islamic Accounting: A Case study of Indonesia, Research Centre, IIUM, Malaysia. (with Rizal Yaya)
- 2004 Corporate Governance and Quality of financial Reporting: A comparative study of Malaysian and Indonesian Banks Annual Reports, Research Centre, IIUM( with Sigit Pramano)
- 2005 Waqf Accounting in State Islamic Religious Councils: Case study of the Federal Territory SIRC, Research Centre IIUM
- 2005 2005 Members Survey: Consultancy Report commissioned by the Malaysian Institute of Accountants
- 2005 Management Integrity Survey of Academic and Administrative Staff of UIAM, commissioned by the University. (part of Research Centre Research Team)
- 2006 Takaful Accounting, Reporting and its Regulation in Malaysia, Research Centre, IIUM.
- 2010 Revising Curriculum for Islamic Finance Bachelors degree : UNIRAZAK

Conference Papers Presented

- 2001 “Islamic Accounting: Accounting for the New Millenium?”, Asia Pacific Conference on Accounting, Kota Bharu, Kelantan, Malaysia, October 10-1, 2001
- 2001 “The Need for Islamic Accounting”, Paper presented at a seminar on Islamic Accounting, UTM Shah Alam, March 31, 2001
- 2002 “The Objectives and characteristics of Islamic Accounting” National Seminar on Accounting, Bank Nasional Indonesia, August 12, 2002

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- 2002 “Construction of an Islamic Accounting Theory”, Seminar in Accounting, Trisakti University Jakarta, August 13, 2002
- 2002 “A conceptual framework for Islamic Accounting: the experience of AAOFI “and “Islamic Corporate Reports”, Seminar on Islamic Accounting, UiTM, Arau, Perlis, August 24, 2002
- 2003 “The Future of Islamic Corporate Reporting: Lessons from Alternative Western Accounting Reports” (with Rizal Yaya), paper presented at the International Conference on Quality Financial Reporting and Corporate Governance, Kuala Lumpur 28-29 July 2003
- 2003 “Socio-religious Setting and its impact on Accounting and Accounting Academicians” (with Rizal Yaya), Paper presented at the ASAIHL Conference, Kota Kinabalu, 28th of September- 1st of October, 2003.
- 2004 “The Objectives and Characteristics of Islamic Accounting: Perceptions of Indonesian Accounting Academicians” (with Rizal Yaya), Paper presented at the IIUM Accounting conference 16-17 February, 2004 at the Pan Pacific Hotel, Glenmarie, Shah Alam.
- 2004 “Alternative Performance Measures for Islamic Banks” (with 4 others) presented at the 2nd International Conference on Administrative Sciences, King Fahd University of Petroleum and Minerals 19-21 April 2004
- 2004 “The Potential Role of Islamic accountants in the socio-economic development of Muslim Mindanao”, paper presented at the First Conference of the Philippines Association of Islamic Accounting, Marawi City, November 19-20, 2004
- 2004 “Islamic and Conventional Accounting” paper presented at the First Conference of the Philippines Association of Islamic Accounting, Marawi City, November 19-20, 2004
- 2005 Corporate Governance Practices Disclosure: A comparative study of Malaysian and Indonesian Banks Annual Reports”, paper presented in Accounting, Commerce and Finance: The Islamic Perspective Conference, Jakarta, March 29-31, 2005
- 2005 Corporate governance and Islamic performance: a comparative study of Shariah approved and non-Shariah approved listed companies in the KLS”, paper presented at International Conference on Governance, Accountability and Taxation NIA Annual Seminar, 5-6 September 2005, Kuala Lumpur, Crown Princess Hotel, (with . Fatima Abdul Hamid and Sheila Nyu, Nyu Tai).
- 2005 “Corporate Governance: an Islamic perspective”, paper presented at the 6th Asian Academic Accounting Association Conference, November 15-17, Kuala Lumpur, Berjaya Conventional Centre. (with Yasin)

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- 2006 “Takaful Accounting and Regulation in Malaysia”, paper presented at the Accounting, Commerce and Finance, the Islamic Perspective Conference, Bahrain ,28-30March 2006. (with Hairul Nahar)
- 2006 “Towards the betterment management and transparency of waqf institutions: Lessons from the Charity Commission, UK”, paper accepted for the First International Forum on Islamic Economics, Finance and Business for Young Scholars, Sheraton Perdana Hotel, 18-20 April 2006 , Langkawi, Malaysia.
- 2006 “Allah’s bottom line: Reorienting Accounting for Islamic Finance” (with Dr. Yusuf Karbhari), Symposium on “Legal and Regulatory Environments for Islamic Finance” held at London Middle East Institute, School of Oriental and African Studies, University of London. May 15, 2006.
- 2006 “Waqf Accounting in State Islamic Religious Institutions: The Case of the Federal Territory SIRC”, paper presented at the IIUM International Accounting Conference III, Putra World Trade Centre, 26-28 June 2006, Kuala Lumpur. (with Hisham Yaacob)
- 2006 “Towards A Theory And Practice Of Shariah Auditing In Islamic Financial Institutions”, paper presented at the National Seminar in Islamic Banking and Finance 2006, Golden Palace Hotel, Kuala Lumpur , 29-30 August 2006 organized by the Islamic University College Malaysia, (with Nawal Kassim)
- 2008 “Tawhid in action and inaction: A tale of two waqfs in Indonesia” (with Hidayatul Ihsan), paper presented at the 5th International seminar, University of Information Science and Technology, Chittagong, Bangladesh, January 2 -3, 2008
- 2009 “Shariah Auditing in Islamic Financial Institutions”, paper presented at Iranian Accounting Association Conference, Tehran, Iran, 8-9 December, 2009
- 2010 “Financial Reporting for Islamic Financial Institutions and IFRS, International Accounting Conference, Universitas Indonesia, Denpasar, Indonesia,

**Public Lectures/Training delivered:**

2011: Shariah Audit and review for internal auditors for OCBC Al Amin 17thJune 2011.

Discussant:

- 2009 INCEIF Intellectual Discourse Series VII, “ AAOIFI vs IFRS”, Chairman of Panel Session, 22<sup>nd</sup> May.

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2005 New Public Management in Malaysia by Muslim Har Sani, Young Scholar's Conference , Kuala Lumpur

2005 Zakat Accounting in Malaysia by Nor Baizurah, Young Scholar's Conference , Kuala Lumpur

Consultancy Engagements:

2007: Senior consultant at AAOIFI, Bahrain on CIPA (3 months engagement)

2010: INCEIF Team Leader: Preparation of course curriculum and outlines for Islamic Finance courses for the Bachelor of Islamic banking and finance, Unirazak

2010/2011: ISRA Shariah Audit research cluster to develop a internal Shariah audit framework for IFIs for Bank Negara Malaysia. (in the final phase)

**MASTERS DEGREE SUPERVISED: (ALL AT THE INTERNATIONAL ISLAMIC UNIVERSITY MALAYSIA)**

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**MBA/MMGT:**

2003 Nor Suhana, The Ethicality of Islamic banking practices in Malaysia (MBA)

2004 Mohammed Hoshan, "Corporate Social Responsibility and Islamicity" (MMgmt)

**MSC ACCOUNTING:**

2003 Rizal Yaya, "The Objectives and Characteristics of Islamic Accounting: Perceptions of Indonesian Accounting Academics in Jogjakarta, Indonesia.

2004 Siti Alawiah, "Financial Controls of State Mosques in Malaysia" (with Dr. Maliah Sulaiman)

2004 Nur Azalia Zakaraia "Perceptions on the ethicality of Earnings Management (withDrUnvar Rahman)

2005 Sheila Nyu Nyu Tai, "Corporate Governace and Islamic Performance: A comparative study of Shariah Approved and Non-Shariah Approved Listed Companies in the KLSE" (being submitted)- (with Dr. Fatima Abdul Hamid)

2005 Sigit Pramano, "Corporate Governance Disclosure in Islamic Banks: A comparative study of Islamic banks in Indonesia and Malaysia"-

2005 Hairul Nahar Suhaimi, "An exploratory study of Takaful accounting, reporting and its regulation in Malaysia."

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- 2005 Mohamed Hisham Yacob, “ Waqf Accounting in the State Islamic Religious Councils: The case of the Majlis Agama Wilaya Persekutuan SIRC”
- 2006 Mohammed Annuar “ Zakat on Income: A comparative study of perception of academics in Kelantan and Selangor on the efficiency of collection and distribution..”
- 2007 Hidayatul Ihsan, “Waqf Accounting: Indonesian Case studies”.
- 2008 Ratna Mulyani, “ Shariah Auditing Practices in Malaysia: A perception study”
- 2008 Mustapha Murtala, “ Zakat Beneficiary Empowerment Schemes: Cross sectional study of Singapore and Malaysia.

**Ph D Accounting:**

- 2009 Nawal Kassim, “Dynamics Of Shariah Auditing: The Case Of Islamic Financial Institutions in Malaysia

***Public Lectures Delivered as Invited speaker***

- 2010 Shariah Auditing, Guest Lecture, delivered to Diploma in Islamic Finance students of Institute of Bankers, Sri Lanka, Colombo., 7<sup>th</sup> August, 2010.
- 2010 Shariah Accounting, Auditing and Governance, IRTI Distance Learning Series, conducted for IRTI, Jeddah at Bank Negara Malaysia, May 4<sup>th</sup> , 2010
- 2010 Career Opportunities in Islamic Finance, invited speaker at Sustainable Islamic Finance Seminar, UITM Melaka City Campus, 25<sup>th</sup> March, 2010
- 2009 “Islamic accounting theory and financial statements of Islamic financial Institutions”, invited speaker at Islamic Financial Management and Wealth Institute, Discussion Series 4, , University Science Islam Malaysia, Nilai, Malaysia, 14<sup>th</sup> September 2009
- 2009 “Shariah Auditing and Governance”, invited speaker at 4<sup>th</sup> Islamic Markets Program, conducted by the Securities Commission of Malaysia, 24<sup>th</sup> June 2009
- 2006 “Islamic Accounting – A Research Agenda” talk delivered at National Accounting Seminar, Centre for Responsibility and Islamic Accounting, UITM, Trengganu on 17<sup>th</sup> June 2006
- 2006 “Allah’s Bottom Line: Reorienting Financial Accounting for Islamic Finance”, (with Dr. Yusuf Karbhari, University of Cardiff, UK), Middle East Institute, School of Oriental and African Studies, London, UK presented at Symposium of Legal and Regulatory Environments for Islamic Finance, 15<sup>th</sup> May, 2006
- 2005 “ The Need for Islamic Accounting, National Audit Department, Putra Jaya Malaysia



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- 2005 “The Development of Islamic Accounting”, Keynote Speaker, Seminar in Islamic Accounting and Hadhari Scorecard, UITM Dungun, Trengganu
- 2004 Global Trends in Accounting, Lecturer delivered to students and staff of Jamal Mohamed College, Bharathidasan University, Tiruchirappali, Tamil Nadu, India on 9-1-2004.
- 2004 The role of Islamic Accountants in the socio-economic development of Muslim Philippines, Inaugural Islamic accounting conference, Phillipine Association of Islamic Accountants, Marawi City, Mindanao, Philippines.
- 2003 Concepts and Principles of Islamic Accounting, Lecture delivered to staff and MBA students of Jamia Millia Islamia, New Delhi on December 30, 2003.

**PhD/ MASTERS THESIS EXAMINED**

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- 2009 Adil, “Adoption of AAOIFI standards” USIM, Malaysia, Examiner of PhD proposal, 14<sup>th</sup> September 2009
- 2005 Lai Ming Ling, “Electronic Tax Filing System: Tax Practitioners’ Technology Readiness, Acceptance and Compliance Considerations”, PhD in Accounting thesis submitted to the International Islamic University Malaysia.
- 2005 Ade Wirman Syafei, “The Responsibility and Independence of Shariah Advisors and the Shariah Review process in the Indonesian Islamic banks, MSc Accounting dissertation.
- 2004 Jamaliah Abdul Majid, “Performance Measurement in Malaysian Zakat Institutions: Perceptions of Senior Managers working in Malaysian Zakat Institutions”, M.Sc Accounting Dissertation.
- 2004 Yogeswaran Krishna Kutty, “The Perceived Reasons in Relationships to Industrial Secrets vs Consumer Rights”, MBA Project Paper
- 2003 M. Sumathi, “The role of Karur Vysya Bank in the Rural Development of Karur District, TamilNadu”. PhD in Commerce thesis submitted to Bharathidasan University, India.
- 2003 Julia Mohd Said, “The Influence of Internal Audit on the determination of External Audit Fees”, MSc in Accounting thesis submitted to the International Islamic University Malaysia
- 2003 Nur Bariza, “Perception of Auditor Independence by Commercial Loan Officers of Malaysian Commercial Banks”, MSc (Accounting) dissertation submitted to the International Islamic University Malaysia

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- 2003      Nor Suhana, “The Ethical Issues of Islamic Banking Practices in Malaysia”, MBA, Research Paper submitted to the International Islamic University Malaysia.
- 2002      Nawal Kassim, “Firm Performance and Board Structure: An empirical investigation before and after the adoption of the Malaysian Code on Corporate Governance”, MSc (Accounting) thesis submitted to International Islamic University Malaysia

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**SERVICES TO THE PROFESSION AND EDUCATION**

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- 2010 Editor, ACIFP Newsletter
- 2010 Member of Curriculum Review Panel for the Bachelor of Accountancy (Hons), Kolej University Insaniah, Alor Setar, Kedah, October 10, 2010.
- 2010 Secretary, Association of Chartered Islamic Finance Professionals, 2010-
- 2009 Member of the Research and Publications Committee, Association of Chartered Islamic Finance Professionals
- 2008 Member of Editorial Advisory and Review Board, Journal of Financial Reporting and Accounting.
- 2007 Member of Editorial Board, The Indonesian Management and Accounting Research
- 2007 Council Member of the Malaysian Institute of Accountants (4 years from 16 July 2005)
- 2006 Fellow, Centre for Responsibility and Islamic Accounting, Universiti Teknologi Mara, Dungun, Trengganu.
- 2006 Member, Assessment Panel to UITM, Quality Assurance Division, Ministry of Higher Education.
- 2006 Committee Member, HalatujuII (Accounting programs in Malaysian Public Universities Strategic Direction II), Ministry of Higher Education, Malaysia.
- 2005 Member Ethics Committee Malaysian Institute of Accountants
- 2005 Member Investigation Committee Malaysian Institute of Accountants
- 2005 Member Qualifying Examination Committee Malaysian Institute of Accountants (since 2002)
- 2005 Member Education Committee Malaysian Institute of Accountants
- 2005 Vice Chairman – Education – Malaysian Association of Accountants.
- 2005 Member Halatuju II Committee of the Ministry of Higher Education for the Accounting programs of IPTA
- 2005 Member, Board of Studies, B.Acc program , KUZZA

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- 2005 Member, Board of the Curriculum Development Committee, Faculty of Management and Human Resource Development, UTM, Skudai.
- 2005 External Advisor to the Accounting Program, Kolej IKIP, Kuantan
- 2004 Member, Coordinating Committee of Deans of Accountancy of IPTA.
- 2004 Member, Board of Studies, University Tun Abdul Razak B.Acc program
- 2000-2004 Assessor – National Accreditation Board
- 2002-2005 External Examiner for Accounting Information Systems (Mara Professional Colleges- Diploma in Accountancy Program)- ongoing
- 2001-2003 Member, Accounting and Auditing Committee, Malaysian Institute of Accountants
- 1993-1995 Member of Technical and Education Committee, Malaysian Institute of Certified Public Accountants

**PERSONAL DATA**

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Dr. Hj., Shahul Hameed Bin Hj. Mohamed Ibrahim

Married With 4 Children

Birthday: 3rd January 1957

Religion: Islam

Citizenship: Malaysian

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International Centre for Education in Islamic Finance  
Annex Block, Menara Tun Abdul Razak  
Jalan Raja Laut  
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