



## UNIVERSITI PUTRA MALAYSIA

### CURRICULUM VITAE

#### A. Biodata

- a. Name: **MOHAMMAD NOOR HISHAM BIN OSMAN**
- b. Department: DEPARTMENT OF ACCOUNTING AND FINANCE
- c. Faculty: FACULTY OF ECONOMICS AND MANAGEMENT
- d. Field of Specialisation: ACCOUNTING
- e. Staff Card Number: A02581
- f. Identity Card Number (New): 760225-08-5263
- g. Date of Birth: 25<sup>TH</sup> FEB. 1976
- h. Contact:  
Office: 03-89467746 Fax: 03-89486188  
Mobile Phone: 012-3196793  
E-mail: mhisham@upm.edu.my
- i. Current Position: Permanent Lecturer  
Grade: DS45  
Date of Present Appointment: 22<sup>nd</sup> Aug. 2003  
Date of Confirmation: 11<sup>th</sup> Apr. 2004  
Present Basic Salary: RM 5,978.03 (P\_\_T\_\_)
- j. Competency Level Assessment (Penilaian Tahap Kecekapan):  
TK 3 Level 4 Year Taken 2010

#### B. Education and academic qualification

Degree	Class/Achievement	University Awarded	Year
PhD (or equivalent)	PhD in Accounting	Universiti Putra Malaysia	2016
Master	Master in Accounting	Universiti Kebangsaan Malaysia	2003
First Degree	Bachelor of Commerce	University of New England, Australia	1997

**C. Administrative duties and other relevant appointment**

No.	Position	Department/Faculty/Other Institution	Year	Duration
1.	Course coordinator - ACT2112 – Introductory Accounting	Faculty	2017/2018	1 Semester
2.	Course coordinator - ACT2111 – User and Planning of Accounting Information	Faculty	Sept 2015- Jan 2016	1 Semester
3.	Head of Logistic Committee for Foundation of Islamic Finance Conference (FIFC) 2017	Faculty	10/12/2015	2 years
4.	Committee member of forum and public talk of Prof. Michael Jones from University of Bristol, UK.	Faculty	13/02/2015	
5.	Course coordinator - ACT2111 – User and Planning of Accounting Information	Faculty	Aug 2014- Jan 2015	1 Semester
6.	Course coordinator - ACT2111 – User and Planning of Accounting Information	Faculty	Aug 2014	1 Semester
7.	Committee member for 'Putra Leadership Talk' Program	University	Nov 2014	
8.	Course coordinator - ACT2111 – User and Planning of Accounting Information	Faculty	Sept 2013	1 Semester
9.	Course coordinator - ACT2111 – User and Planning of Accounting Information	Faculty	Jan 2013	1 Semester
10.	Course coordinator - ACT2112 – Introductory Accounting	Faculty	Aug 2012	1 Semester
11.	Course coordinator - ACT2111 – User and Planning of Accounting Information	Faculty	Feb 2012	1 Semester
12.	Member of Committee for the visit of members of Association of Malay Chartered Accountants Firms Malaysia	Faculty	Dis 2012	
13.	Member of Work Safety and Health Committee	Faculty	Jun 2012- Jun 2015	Three years
14.	Member of the committee for the visit of Malaysian Institute of Certified Public Accountants (MICPA)	Faculty	10/12/2012	
15.	Evaluator for Assurance of Learning (AoL) Program Sem 1 2011/2012	Faculty	Nov 2011	
16.	ISO Internal Auditor	Faculty	Feb 2010	

**D. Academic awards and recognition**

No.	Award/Recognition	Organisation Awarded	Date
1.	Merit Award – AFM272 Accounting Information System	University of New England, Australia	15 <sup>th</sup> Oct. 1997

**E. Academic duties/committee members**

No.	Title	Level (International/National/University/Faculty/Department)	Year
1.	Member for the Committee for Developing Master of Accounting Program	Faculty of Economics and Management, UPM	2016-2018
2.	Panel of Evaluator for Seminar of Final Year Project (ACT4999) Sem 2 2015-2016	Faculty of Economics and Management, UPM	03/05/2016
3.	Liaison Officer for cooperation with Chartered Institute of management Accountants (CIMA)	Faculty of Economics and Management, UPM	2015-2017
4.	Students Academic Advisor	Faculty of Economics and Management, UPM	Ongoing
5.	Reviewer – the title of the article "Key factors contributing to growth of construction companies: A Malaysian experience"	International (World Applied Sciences Journal)	2012

**F. Teaching activities**

No.	Code and Name of Courses	Credit Hour	Number of Students	Teaching Assessment	Semester/Academic Year
1.	ACT3110 – ACCOUNTING AND FINANCIAL INFORMATION (Group 2)	3	<40	4.0	Sem 1 2016/2017
2.	ACT3110 - ACCOUNTING AND FINANCIAL INFORMATION (Group 3)	3	<40	4.0	Sem 1 2016/2017
3.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 2)	3	<40	4.2	Sem 1 2016/2017
4.	ACT2131 - COST AND MANAGEMENT ACCOUNTING (GROUP 3)	3	<40		Sem 1 2015/2016
5.	ACT2131 - COST AND MANAGEMENT ACCOUNTING (GROUP 8)	3	<40		Sem 1 2015/2016
6.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 1)	3	<40	4.5	Sem 1 2015/2016

7.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 2)	3	<40	4.2	Sem 1 2015/2016
8.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 1)	3	<40	4.0	Sem 2 2015/2016
9.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 1)	3	<40	5.0	Sem 1 2014/2015
10.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 3)	3	<40	5.0	Sem 1 2014/2015
11.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 1)	3	<40	5.0	Sem 2 2014/2015
12.	EMM5612 – BUSINESS ACCOUNTING (Group 1)	3	<40	5.0	Sem 2 2014/2015
13.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 1)	3	<40	4.78	Sem 1 2013/2014
14.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 1)	3	<40	4.68	Sem 1 2013/2014
15.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 4)	3	<40	4.47	Sem 2 2013/2014
16.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 2)	3	<40		Sem 1 2012/2013
17.	ACT2112 – INTRODUCTORY ACCOUNTING (Group 1)	4	<80		Sem 1 2012/2013
18.	ACT2131 – COST AND MANAGEMENT ACCOUNTING (Group 5)	3	<80		Sem 1 2012/2013
19.	ACT2131 – COST AND MANAGEMENT ACCOUNTING (Group 3)	3	<80	4.88	Sem 2 2012/2013
20.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 4)	3	<40	4.65	Sem 2 2012/2013
21.	ACT2112 – INTRODUCTORY ACCOUNTING (Group 1)	4	<80	4.36	Sem 1 2011/2012
22.	ACT2131 – COST AND MANAGEMENT ACCOUNTING (Group 3)	3	<80		Sem 1 2011/2012
23.	ACT2112 – INTRODUCTORY ACCOUNTING (Group 6)	4	<80	4.57	Sem 1 2011/2012
25.	ACT2111 - USER AND PLANNING OF ACCOUNTING INFORMATION (Group 1)	3	<80	4.59	Sem 2 2011/2012
26.	Introduction to Accounting	3	<40		Jan 2011
28.	i. Introduction to Accounting ii. Cost and Management Accounting	3	<40		July 2010
29.	Introduction to Accounting	3	<40		Dec 2009
30.	Management Accounting	3	<40		May 2004

31.	i. Management Accounting ii. Introduction to Accounting	3	<40		Nov 2003
32.	i. Management Accounting ii. Introduction to Accounting	3	<40		May 2003
33.	Introduction to Accounting	3	<40		Nov 2002
34.	i. Introduction to Accounting ii. Management Accounting	3	<40		May 2002

### G. Supervision of students

Program Level	Name of Students and Title of Thesis/Project	Main Supervisor/ Co-supervisor	Status (Completed/ Ongoing)	Year Graduated
PhD				
1.	Aditi Mitra and Association between corporate social expenditure and abnormal stock returns with the moderating effect of investor profile and ownership structure in Malaysia (started in 2017)	Co-supervisor	On going	
2.				
Master				
1.	Md Shamim Hossain and Perception of policy makers on the accounting treatment for the bank's money creation (started in 2016)	Co-supervisor	On going	
2.	Ibrahim Mahmoud and Whistle blowing perception and intention among accounting professionals in Malaysia (started in 2016)	Co-supervisor	On going	
Bachelor				
1.	Nazatul Nadia binti Hassan and The effect of women representation in board of the issuance of going concern opinion (started in 2015)	Main supervisor	Completed	2016
2.	Mhani Chong binti Abdullah and The effect of going concern opinion on audit switching, client failure and funding difficulties (started in 2015)	Main supervisor	Completed	2016
3.	Nur Hidayah Abdul Majid and Board of directors characteristics and going concern opinion issuance (started in 2015)	Main supervisor	Completed	2016
4.	Lee Kah Lok and Profiling problematic firms in Malaysia (started in 2014)	Main supervisor	Completed	2015
5.	Nurul Syazmin Mohd Muzani and Differences between going concern opinion recipients and non-recipients (started in 2014)	Main supervisor	Completed	2015
6.	Amir Saifullah Samsuri and The effect of internship program on soft skills of accounting students (started	Main supervisor	Completed	2015

	in 2014)			
7.	Raimi Ahmad and The impact of financial distress and liquidity on going concern opinion issuances (started in 2012)	Main supervisor	Completed	2013
8.	Khairani Mohd Rawi and The effect of internship program and individual characteristics on job selection among accounting students (started in 2012)	Main supervisor	Completed	2013
9.	Fatin Amira Rusli and The effect of academic achievement, internship program and work experience on perceived employability (started in 2012)	Main supervisor	Completed	2013
10.	Melisa Sulaiman and The internship program and soft skills of accounting students (started in 2012)	Main supervisor	Completed	2013
11.	Nur Atiqah Hanani Zulkefli in Tax service fee and going concern opinion (started in 2011)	Main supervisor	Completed	2012
12.	Norliyana Zulkefli in Audit fee and going concern opinion (started in 2011)	Main supervisor	Completed	2012
13.	Nursakinag Md Zamri in Audit firm size and going concern opinion (started in 2011)	Main supervisor	Completed	2012
14.	Fong Jun Tatt and Multiracial board and going concern opinion (started in 2011)	Main supervisor	Completed	2012

## H. Publications

### a. Cited Journals

No.	Name of Writer (s)	Year Published	Title	Name of Journal	Volume Number	Page Number
1.	<b>Osman, M. N. H.</b> , Turmin, S. Z., Muhamad, H., & Hussain, R.	2016	Auditor Characteristics and the Issuance of Going Concern Opinion	<i>International Business Management</i>	10	3733-3738
2.	Malek, M., Saidin, S. F., & <b>Osman, M. N. H.</b>	2016	Audited quarterly accounts and earnings response coefficients	<i>DLSU Business &amp; Economics Review</i>	25(2)	53-62
3.	<b>Osman, M. N. H.</b> and Nahar, H. S.	2015	Understanding and Assessing Governance Agents' Relationships:	<i>Procedia Economics and Finance</i>	31	746-758

			The Contribution of Leader-Member Exchange Theory			
4.	Rahmat, M. M., Iskandar, T., & Osman, M. N. H.	2010	An analysis of audit fee premiums of the merged audit firm in Malaysia	<i>American Journal of Finance and Accounting</i>	2(2)	95-118
5.	Osman, M. N. H., Van Peurseem, K. A., & Eggleton	2008	Audit committees and internal auditors: Using LMX for relationship analysis.	<i>Department of Accounting Working Paper Series</i>	98	1-30

b. Non-cited Journal

No.	Name of Writer (s)	Year Published	Title	Name of Journal	Volume Number	Page Number

c. Book(s)

No.	Name of Author(s)	Year Published	Title	Publisher
1.	Osman, M. N. H., Turmin, S. Z., Abdul Latiff, A. R. and Muhammad Sori, Z.	2015	<i>Selected Studies in Accounting and Finance</i>	Serdang: UPM Press.
2.	Turmin, S. Z., Osman, M. N. H., Muhammad Sori, Z. and Abdul Latiff, A. R.	2015	<i>Issues in Contemporary Accounting and Finance</i>	Serdang: UPM Press.
3.	Nahar, H. S., Osman, M. N. H. and Turmin, S. Z.	2015	<i>Research on Corporate Governance Accounting and Reporting</i>	Serdang: UPM Press.
4.	Ong, T. S., Osman, M. N. H. and Muhamad, H.	2013	<i>Cost and Management Accounting (2<sup>nd</sup> Ed.)</i>	Kuala Lumpur, Malaysia: McGraw Hill.

5	Turmin, S. Z., <b>Osman, M. N. H.</b> , & Yahya, M. H.	2013	<i>Readings in Finance</i>	Serdang: UPM Press.
6	Mat Daud, Z., Ong, T. S., & <b>Osman,</b> <b>M. N. H.</b>	2012	<i>Research in Contemporary Accounting.</i>	Serdang: UPM Press.
7	Ong, T. S., <b>Osman, M. N. H.</b> , & Muhamad, H.	2012	<i>Cost and Management Accounting.</i>	Kuala Lumpur, Malaysia: McGraw Hill.
8.	<b>Osman, M. N. H.</b> , & Abu Kasim, N. A.	2006	<i>Perakaunan Pengurusan Ekspres</i>	Kuala Lumpur, Malaysia: Prentice Hall.

d. Chapter(s) in Book

No.	Name of Author(s)	Year Published	Title	Publisher
1.	<b>Osman, M. N. H.</b> , Turmin, S. Z., Abdul Latiff, A. R. and Muhammad Sori, Z.	2015	<i>Selected Studies in Accounting and Finance: An Overview in Selected Studies in Accounting and Finance.</i>	UPM Serdang: Penerbit UPM.
2.	Muhammad Sori, Z., Karbhari, Y, Turmin, S. Z. and Osman, M. N. H.	2015	<i>Do provision of non audit services threat perceived auditor independence in Selected Studies in Accounting and Finance.</i>	UPM Serdang: Penerbit UPM.
3.	Muhamad, H., Sam'odi, S. F. and <b>Osman, M. N. H.</b>	2015	<i>Using frequently face to face quizzes as a tool to reinforce learning in Selected Studies in Accounting and Finance.</i>	UPM Serdang: Penerbit UPM.
4.	Turmin, S. Z., Osman, M. N. H., Muhammad Sori, Z. and Abdul Latiff, A. R.	2015	<i>Introduction in Issues in Contemporary Accounting and Finance</i>	UPM Serdang: Penerbit UPM.
5.	Turmin, S. Z., Abdul Hamid, F., Mohamad Ghazali, N. A. and Osman, M. N. H.	2015	<i>Web-based business reporting practice: A review of Asia literature in Issues in Contemporary Accounting and Finance</i>	UPM Serdang: Penerbit UPM.
6.	Nahar, H. S., <b>Osman, M. N. H.</b> and Turmin, S. Z.	2015	<i>Introduction: Corporate governance, accounting and reporting in Research on Corporate Governance Accounting and Reporting</i>	UPM Serdang: Penerbit UPM.
7.	Ong, T. S. and <b>Osman, M. N. H.</b>	2014	<i>Accounting for assets in Introduction to Financial Accounting</i>	Kuala Lumpur: McGraw Hill
8.	<b>Osman, M. N. H.</b>	2013	<i>Auditor independence: where is it? in Readings in Finance.</i>	UPM Serdang: Penerbit UPM.
9.	Turmin, S. Z., <b>Osman, M.</b>	2013	<i>Introduction in Readings in</i>	UPM



	<b>N. H.</b> , & Yahya, M. H.		Finance.	Serdang: Penerbit UPM.
10.	Mat Daud, Z., <b>Osman, M. N. H.</b> , & Ong, T. S.	2012	<i>Issues and challenges of contemporary accounting research in Malaysia</i> in Research in Contemporary Accounting.	UPM Serdang: Penerbit UPM.
11.	Abdul Latiff, A. R., <b>Osman, M. N. H.</b> , & Mat, S. A.	2011	<i>The Expectation on Auditor and Auditing among the Practical Training Students</i> in Research in Accounting and Islamic Finance.	UPM Serdang: Penerbit UPM.
12.	Hassan, M., Abdullah, A. R., and <b>Osman, M. N. H.</b>	2012	<i>Theory of Trust in Logistics Relationship</i> in Emerging Issues in Management.	Kuala Lumpur: McGraw Hill
13.	<b>Osman, M. N. H.</b>	2011	<i>Post-Positivism and Accounting Research in Research</i> in Accounting and Islamic Finance.	UPM Serdang: Penerbit UPM.

e. Proceeding(s)

No.	Name of Writer(s)	Year Published	Title	Name of Seminar/Conference	Page Number
1.	<b>Osman, M. N. H.</b> , Abdul Latiff, A. R., & Ong, T. S.	2016	The issuance of going concern opinion process in companies that hire specialized auditors.	8th International Management and Accounting Conference (IMAC8) 2016. Pulau Langkawi, Malaysia.	284-295
2.	Muhamad, H., Yusoff, A., & <b>Osman, M. N. H.</b>	2005	Can problem based learning approach (PBL) outperform traditional teaching approach in teaching cash flows statement?	Faculty of Economics and Management (UPM) Seminar 2005. Kuala Lumpur, Malaysia.	
3.	Osman, M. N. H., & Ismail, H.	2004	Financial Reporting Quality of Malaysian Firms: Public and Private Companies	Asia Pacific Economics and Business Conference 2004. Penang, Malaysia.	
4.	Rahmat, M. M., Mohd Iskandar, T., & Osman, M. N. H.	2004	Post the Big 6 Firms Merger: A Study on Merged Firm's Industry Specialisation and Audit Fee Premium.	Asia Pacific Economics and Business Conference 2004. Penang, Malaysia.	
5.	<b>Osman, M. N. H.</b> , & Wafa, S. M. G.	2003	Involvement of internal auditors in the accounting information system.	Faculty of Economics and Management (UPM) Seminar 2003. Melaka, Malaysia.	
6.	Aman, A., Hashim, F., <b>Osman, M. N. H.</b> , Rahmat, M. M., & Sahari, E.	2000	The effectiveness of distance learning approach in Malaysia.	National Seminar on Distance Learning 2000. Universiti Kebangsaan Malaysia.	

7.	Abdul Latiff, A. H., Salleh, A., Ismail, H., & <b>Osman, M. N. H.</b>	2000	Accounting and reporting of income: Ordinary, exceptional and extraordinary.	Faculty of Economics and Management (UPM) Seminar 2000. Pulau Pinang, Malaysia.	

f. Seminar Papers Presented (orally)

No.	Name of Writer(s)	Title	Name of Seminar/Conference	Organiser	Place	Date
1.	Osman, M. N. H. & Nahar, H. S.,	Corporate Governance, Governance Agents' Relationship, Leader-Member Exchange Theory	IVth international accounting and business conference (IABC) 2015	UITM Johor	Putrajaya	17-18 Ogos 2015
2.	Osman, M. N. H., Nahar, H. S., Turmin, S. Z. & Sulaiman, M.	Accounting internship and soft skills: Some preliminary Malaysian evidence	iCARE 2014	UITM Perak	Ipoh, Perak	2-3 Sep 2014
3.	Osman, M. N. H & Turmin, S. Z.	Family controlled companies and the issuance of going concern opinion in Malaysia	International Conference of Science, Technology and Social Sciences 2012	UITM PAHANG	Kuantan, Pahang.	21-22 Nov 2012

g. Other Presentation (Poster/Product/Exhibition/Showcase)

No.	Name of Writer(s)	Title	Name of Seminar/Conference/Exhibition	Organiser	Place	Date

h. Other Equivalent Outcomes (Monograph/Module/Popular Writing & Article/Design etc)

No.	Name of Writer(s)	Category of Outcome	Year Published

## I. Research activities

### a. Research Grants

No.	Title	Role (Main/Co-researcher)	Sponsor/Grant and Amount (RM)	Period (year)	Status (Completed/ Ongoing)
1.	Audit Tenure and Investors' View of Earnings Quality	Main	FRGS (RM75,000)	01-DEC-2013 - 1 May 2016	Complete
2.	The effect of auditor characteristics and ownership level on the issuance of going concern opinion	Main	Geran Putra - Inisiatif Putra Muda (RM30,000)	02 Dis 2013 – 1 Dis 2015	Complete
3.	Exploring the Potential Impact of Logistics Capabilities on Firm Performance	C-researcher	ERGS (RM50,000)	01 Sept 2011 – 31 Aug 2013	Complete

### b. Patent/Commercialisation

No.	Title	Date	File/Patent No.	Status (Granted/Pending)

## J. Consultation activities

### a. Consultation Project(s)

No.	Name of Consultant(s)	Name of Project/Program	Sponsor	Amount (RM)	Year	Status (Completed/ /Ongoing)
1.	Mohammad Noor Hisham bin Osman	Development of an accounting system (act as an Accounting Advisor)	Organization - HY Garden Spa	Percentage of profitability	2017	Ongoing
2.	Mohammad Noor Hisham bin Osman	Development of mobile software: ACCOUNTING	Organization - NASRA TECHNOLOGIES	-	2016	Ongoing

		ON THE BLOCK (act as an Advisor)	SOLUTION Sdn Bhd.			
3.	Mohammad Noor Hisham bin Osman	Accounting Advisor	Organization - NASRA TECHNOLOGIES SOLUTION Sdn Bhd.	-		Ongoing

**b. Consultation Report(s)**

No.	Name of Consultant(s)	Title of Report	Sponsor	Date Submitted

**K. Extension and other public services**

No.	Name of Activity/Project/ Program	Organiser	Place	Date

**L. Involvement in professional association/organization/body**

No.	Name of Association/Organization/Body	Role (President/Secretary/Committee Member/Ordinary Member)

**M. Involvement in student development**

No.	Name of Program	Organiser	Role (Facilitator/Speaker/Others)	Date

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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I hereby certify that the information above is true.

Name: \_\_\_\_\_  
(Head of Department)

Signature: \_\_\_\_\_

Official Stamp:

**Note:** Please attach related supporting documents

*Date : 12<sup>th</sup> August 2008*