



KHALID YOUSIF IBRAHIM SALIH

FACULTY FULL NAME: Applied Studies and Community Services, University of Imam Abdurahman Bin Faisal, Saudi Arabia

POSITION: Assistant Professor

Personal Data

Nationality | Sudanese

Date of Birth | 1976

Department | Accounting

Official IAU Email | kysalih@iau.edu.sa

Office Phone No. | B14

Language Proficiency

| Language | Read | Write | Speak |
|----------|---------|---------|---------|
| Arabic | v. good | v. good | v. good |
| English | good | good | good |
| Others | | | |

Academic Qualifications (Beginning with the most recent)

| Date | Academic Degree | Place of Issue | Address |
|------------|-----------------|----------------|-----------------------|
| 14/9/2014 | Ph.D | Sudan | Al.Neelain University |
| 17/12/2006 | M.S.C | Sudan | University of Gezira |
| 17/6/2001 | B.S.C | Sudan | University of Gezira |

PhD, Master or Fellowship Research Title: (Academic Honors or Distinctions)

| | |
|-----|---|
| PhD | A proposed Model to Rationalize the Choice Among Accounting Alternatives of Measurement and Evaluation in the Light of the Affecting Factors in Income Smoothing. |
|-----|---|



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|------------|--|
| Master | The Impact of Customs Evaluation on Added Value Payers tax |
| Fellowship | |

Professional Record: (Beginning with the most recent)

| Job Rank | Place and Address of Work | | Date |
|---------------------|---------------------------|----------------------------|------------|
| Assistant Professor | | Red Sea University - Sudan | 2014-2016 |
| Lecturer | | Red Sea University - Sudan | 2007-2014 |
| Teaching Assistant | | Red Sea University - Sudan | 2003- 2007 |

Administrative Positions Held: (Beginning with the most recent)

| Administrative Position | Office | Date |
|-------------------------|--------|------|
| | | |
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Scientific Achievements

Published Refereed Scientific Researches

(In Chronological Order Beginning with the Most Recent)

| # | Name of Investigator(s) | Research Title | Publisher and Date of Publication |
|---|-------------------------|---|--|
| 1 | Khalid Salih & Others | Factors Affecting The Practice Of Income Smoothing Policy (An Applied Study On Sudanese Banks) | Journal of Entrepreneurship Education, Volume 23, Issue5, 2020 |
| 2 | Khalid Salih & Others | The Role of the Internal Auditor to Limit And Reveal the Profits Management Practices in the Jordanian Joint Stock Companies | Talent Development & Excellence, Vol.12, No 3s, 2020 |
| 3 | Khalid Salih & Others | THE ROLE OF INTERNATIONAL STANDARDS FOR INTERNAL AUDITING TO REDUCE FINANCIAL AND ADMINISTRATIVE CORRUPTION ON PUBLIC SHARHOLDING COMPANIES IN THE KINGDOM OF SAUDI ARABIA. | Academy of Accounting and financial Studies Journal, Volume 24, Issue 2, 2020 |
| 4 | Khalid Salih & Others | The Relationship between Adjusting Financial Statements and the Shortcomings in These Statements, A Case Study of Sudan. | , International Journal of Applied Engineering Research ISSN 0973-4562 Volume 14, Number 24 (2019) |



| | | | |
|---|---------------------------------|---|---|
| 5 | Khalid Salih – Abd-alnaser Nour | Accounting disclosure in the financial statements of banking, in accordance to the standard of presentation and disclosure of Islamic financial institutions "Applied study - Faisal Islamic Bank of Sudan) | Red Sea University Journal - 2017 |
| 6 | Khalid Salih | The impact of the income smoothing policy on the financial characteristics of the Sudanese banks | Manager Journal - Development Management Center - 2015 |
| 7 | Khalid Salih | Impact of Audit Fees on the Effectiveness of External Audit Reports "Field Study" | Scientific Journal of the Faculty of Commerce and Economic Studies – Neelain University- 2015 |
| 8 | Khalid Salih | The impact of the customs evaluation on value added taxpayers in the industrial and commercial sectors - case study of The Sudan | Red Sea University Journal – Fifth Edition - 2014 |
| 9 | Khalid Salih | Possibility of using activity-based costing to measure the cost of educational services - the case study of the Red Sea University | Red Sea University Journal – Fourth Edition -2014 |

Refereed Scientific Research Papers Accepted for Publication

| # | Name of Investigator(s) | Research Title | Journal | Acceptance Date |
|---|-------------------------|----------------|---------|-----------------|
| | | | | |
| | | | | |

Scientific Research Papers Presented to Refereed Specialized Scientific Conferences



| # | Name of Investigator(s) | Research Title | Conference and Publication Date |
|---|-------------------------|----------------|---------------------------------|
| | | | |
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Completed Research Projects

| # | Name of Investigator(s) (Supported by) | Research Title | Report Date |
|---|---|----------------|-------------|
| | | | |
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Current Researches

| # | Research Title | Name of Investigator(s) |
|---|----------------|-------------------------|
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Contribution to Scientific Conferences and Symposia

| # | Conference Title | Place and Date of the Conference | Extent of Contribution |
|---|------------------|----------------------------------|------------------------|
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Membership of Scientific and Professional Societies and Organizations

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Teaching Activities

Undergraduate

| # | Course/Rotation Title | No./Code | Extent of Contribution (no. of lectures/Tutorials. Or labs, Clinics) |
|---|-----------------------------------|----------|---|
| 1 | Accounting Theory | Acct 413 | Teaching |
| 2 | Entrance Of Managerial Accounting | Acct 221 | Teaching |

Brief Description of Undergraduate Courses Taught: (Course Title – Code: Description)



| | |
|---|---|
| 1 | Accounting Theory ACCT 413, We've been designing this decision as earn students in-depth understanding and analytical the basis of theoretical and applied to the theory of accounting by focusing on the dynamic theory of accounting development with a focus on the study and interpretation of the conceptual framework of financial accounting from a theoretical perspective with due attention to studying the concepts of recognition , measurement and accounting disclosure with an analytical study of the most important problems Applied to these concepts . |
| 2 | Entrance Of Managerial Accounting ACCT 22I, This course aims to study the principles of management accounting which include concepts and principles of cost accounting to help students in determine cost of final product under several of manufacturing and productions methods. Also, to provide useful information to help decision makers in: Short and long term planning, monitoring on actual performance through detailed analysis of cost items. Furthermore, this course provides many applied and practical cases to support the theoretical framework. |
| 1 | Accounting Theory ACCT 413, We've been designing this decision as earn students in-depth understanding and analytical the basis of theoretical and applied to the theory of accounting by focusing on the dynamic theory of accounting development with a focus on the study and interpretation of the conceptual framework of financial accounting from a theoretical perspective with due attention to studying the concepts of recognition , measurement and accounting disclosure with an analytical study of the most important problems Applied to these concepts . |
| 2 | Entrance Of Managerial Accounting ACCT 22IR, This course aims to study the principles of management accounting which include concepts and principles of cost accounting to help students in determine cost of final product under several of manufacturing and productions methods. Also, to provide useful information to help decision makers in: Short and long term planning, monitoring on actual performance through detailed analysis of cost items. Furthermore, this course provides many applied and practical cases to support the theoretical framework. |

Postgraduate

| # | Course/Rotation Title | No./Code | Extent of Contribution (no. of lectures/Tutorials. Or labs, Clinics) |
|---|-----------------------|----------|---|
| 1 | | | |
| 2 | | | |

Brief Description of Postgraduate Courses Taught: (Course Title – Code: Description)

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| 1 | |
|---|--|



2

Course Coordination

| # | Course Title and Code | Coordination | Co-coordination | Undergrad. | Postgrad. | From | To |
|---|-----------------------|--------------|-----------------|------------|-----------|------|----|
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Guest/Invited Lectures for Undergraduate Students

| # | Activity/Course Title and Code | Subject | College and University or Program | Date |
|---|--------------------------------|---------|-----------------------------------|------|
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Student Academic Supervision and Mentoring

| # | Level | Number of Students | From | To |
|---|-------|--------------------|------|----|
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Supervision of Master and/or PhD Thesis

| # | Degree Type | Title | Institution | Date |
|---|-------------|-------|-------------|------|
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Ongoing Research Supervision

| # | Degree Type | Title | Institution | Date |
|---|-------------|-------|-------------|------|
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Administrative Responsibilities, Committee and Community Service (Beginning with the most recent)

Administrative Responsibilities

| # | From | To | Position | Organization |
|---|------|------|-------------------------------------|--------------------|
| | 2015 | 2016 | The Head of Strategic Planning Unit | Red Sea University |
| | | | | |

Committee Membership

| # | From | To | Position | Organization |
|---|------|----|----------|--------------|
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Scientific Consultations

| # | From | To | Institute | Full-time or Part-time |
|---|------|----|-----------|------------------------|
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Volunteer Work

| # | From | To | Type of Volunteer | Organization |
|---|------|----|-------------------|--------------|
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Personal Key Competencies and Skills: (Computer, Information technology, technical, etc.)

| | |
|---|--|
| 1 | |
| 2 | |



Last Update

23/8/2020