



## **Curriculum Vitae**

### **1. Biodata**

Name: Saudah bt Sofian  
Nationality: Malaysia  
Birth Place: Perak  
Office Address: Management Department, Faculty of Management and Human Resource Development (FPPSM), Universiti Teknologi Malaysia, 81310 UTM Skudai, Johor

### **2. Academic Qualification**

- 2005 PhD (Management Accounting and Intellectual Capital)  
University of Bradford, Bradford, U.K.  
  
Thesis: Intellectual Capital and Management Accounting: An Investigation of the Management Accounting Practices within Malaysian Companies with High Intellectual Capital Investments
- 2005 Diploma in Research Methodology in Social Sciences, University of Bradford, Bradford, U.K.
- 1988 Master in Business Administration (MBA)  
Central Michigan University, Michigan, U.S.A.
- 1986 Bachelor of Science in Business Administration (BSBA) (Accounting)  
Central Michigan University, Michigan, U.S.A.
- 1982 Diploma in Accountancy  
Mara Institute of Technology, Shah Alam, Selangor.

### **3. Research Interest:**

Intellectual Capital, Management Accounting Practices, Strategic Management Accounting

#### 4. Professional Membership

Member of International Economics Development Research Committee (IEDRC)(2012-).

Member of British Accounting Association (2004-2005).

Member of Knowledge Management Association of Malaysia (2005-2006).

#### 5. Current Position

Name of Position: Senior Lecturer

Date of Assignment: 7 May 2007

#### 6. Publication

##### 6.1 Book

1. Kamariah Ismail, Noraini Abu Talib, Mohd Hassan Mohd Osman, Izaidin Abd. Majid, Ismail A. Rahman, **Saudah Sofian**, Melati Ahmad Anuar, Ahamad Zaidi Bahari, *Technology Entrepreneurship*, Pearson, 2009. ISBN 978-967-349-029-5.

##### 6.2 Book Chapters

1. Ruhanita Maelah, Sofiah Md. Auzair, Rozita Amiruddin, **Saudah Sofian**, *Management Accounting Research Issues*, Cambridge Scholars Publishing (CSP) (2011). ISBN 978-1-4438-2584-9.
2. **Saudah Sofian**, Norhalimah Idris, Dewi Fariha Abdullah, Mohd Noor Azli Ali Khan, Kamaruzzaman Abdul Rahim, Mohamed Fuad Ahmad, *Reflecting on Accounting Research Issues*, UTM Press, (2010). ISBN 978-983-52-0720-4.

##### 6.3 Research Monographs

1. **Saudah Sofian**, Noriza Mohd Jamal, Puteri Khairul Bariah Mohd Mansor (1997 – 1999). *The Effectiveness of Financial Management in Bumiputra Small-Medium Industries (SMI) In Malaysia*.

##### 6.4 Journal Articles

Mohammadghorban Mehri, **Saudah Sofian** and Siti Zaleha Abdul Rasid (2012). Effects of Earnings Quality Structures Derived from Qualitative Concepts in Conceptual Framework on Cost of Equity. *Archive Des Sciences*. 65(7). 594-602.

Parvaneh Saeidi, **Saudah Sofian**, Siti Zaleha Abdul Rasid, Seyyedeh Pareisa Saeidi. (2012). The Role of Chief Officer In Adoption And Implementation Of Enterprise Risk Management - A Literature Review. *International Journal of Finance and Economics*. (88). 118-123.

Mohammadghorban Mehri, **Saudah Sofian** and Siti Zaleha Abdul Rasid (2012). Effects of Earnings Quality Structure Derived from Time Series Attributes of Earnings on Cost of Equity. . *International Journal of Finance and Economics*. (78) 34-40.

**Saudah Sofian**, Siti Zaleha Abdul Rasid and Mohammadghorban Mehri. (2011). Effect of conservatism of intellectual capital (ex ante) and conservatism of earnings (ex post), *Australian Journal of Basic and Applied Science*, 5(9), 1837-1840.

**Saudah Sofian**, Siti Zaleha Abdul Rasid and Mohammadghorban Mehri. (2011). Moderating effect of intellectual capital on relevance of earnings and cost of equity relationship: review of contemporary literature, *Australian Journal of Basic and Applied Sciences*, 5(9), 1633-1639.

**Saudah Sofian** and Dewi Fariha. (2011). The influence of intellectual capital and internal auditing on corporate performance, *Interdisciplinary Journal of Contemporary Research in Business*, 3(4), 377-390.

**Saudah Sofian**, Siti Zaleha Abdul Rashid and Mohammadghorban Mehri. (2011). Conservatism of earnings and investor protection, *International Journal of Research in Business and Social Science*, 2(14), 143-148.

Khor Saw Chin and **Saudah Sofian**. (2011). The Impact of human capital and total quality management on corporate performance: a review, *Interdisciplinary Journal of Contemporary Research in Business*, 5(3), 443-463.

**Saudah Sofian**, Siti Zaleha Abdul Rasid, Mohammadghorban Mehri and Mohammed Sangiru Umar. (2011). Effect of recognition of intellectual capital on relevance of accounting information, *Interdisciplinary Journal of Contemporary Research in Business*, June Edition 2011, 3(2), 1654-1664.

**Saudah Sofian**, Siti Zaleha Abdul Rasid and Mohammadghorban Mehri. (2011). Conservatism of intellectual capital and relevance of earnings, *International Journal of Business and Social Science*, 2(10), 26-30.

Reza Rostamzadeh and **Saudah Sofian**. (2011). 7Ms approach for supplier selection in supply chain using fuzzy AHP and TOPSIS, *International Journal of Production Research* (Under review).

Reza Rostamzadeh and **Saudah Sofian**. (2011). Prioritizing effective 7Ms to improve production systems performance using fuzzy AHP and fuzzy TOPSIS (case study), *Expert Systems with Applications*, 38(5), 5166-5177. (**Impact Factor: 2.98**).

Shahryar Ghorbani Golzari Nezhad, Reza Rostamzadeh, and **Saudah Sofian**. (2010). The influence of (beta) technology intensity and evaluating TCC using AHP model in Iran tractor manufacturing company (ITMCO). *International Review of Business Research Papers (online)*, 6(6), 286–298.

Reza Rostamzadeh and **Saudah Sofian**. (2009). Prioritizing effective 7Ms to improve production systems performance by using AHP techniques, *International Review of Business Research Papers (online)*, Vol. 5, Issue 2 April 2009, pp. 257-277.

Tayles, M.E., Pike, R.H., and **Saudah Sofian**. Intellectual Capital, Management Accounting Practices and Corporate Performance: Perception of Managers, *Accounting, Auditing and Accountability Journal*, 20 (4) 2007, pp. 522-548.

**Saudah Sofian**, Tayles, M.E., Pike, and R.H., *The Implications of Intellectual Capital on Performance Measurement and Corporate Performance*, *Jurnal Kemanusiaan* (Humanity Journal), Faculty of Management And Human Resource Development, Issue 8, December 2006.

## 6.5 Professional Magazine Article

1. Dewi Fariha Abdullah and **Saudah Sofian**. Intellectual Capital: It is time Malaysian Company Get Acquainted, *Accounting Today*, July 2009.

## 6.6 Conference Proceedings

1. Dewi Fariha Earnest and **Saudah Sofian**, The Relationship of Spiritual Capital on Corporate Performance. *The 2012 International Conference Asia Pacific Business Innovation & Technology Management, Palm Beach Hotel Jomtien Pattaya, Thailand, 13-15 January 2012.*
2. Ologbo, C. Andrew and **Saudah Sofian**, Individual Factors and Work Outcomes of Employee Engagement. *The 2012 International Conference om Asia Pacific Business Innovation & Technology Management, Palm Beach Hotel Jomtien Pattaya, Thailand, 13-15 January 2012.*
3. **Saudah Sofian** and Kamal Aref Muntasser. The Influence of The Integration of Intellectual Capital and Activity-Based Management on Organisational Performance. *5th Annual International Conference on Business and Society Conference in Global Economy*, St. George Lycabettus Hotel, Athens, Greece, 19-22 December 2011.

4. **Saudah Sofian**, Siti Zaleha Abdul Rasid and Mohammadghorban Mehri, Intellectual earnings and relevance of earnings, *International Conference on Human Resource Development (ICHRD 2011)*, Mutiara Johor Bahru Hotel, Johor, 22-23 June 2011.
5. Ologbo C. Andrew and **Saudah Sofian**, Engaging employees to drive execution: a strategic engagement approach, *International Conference on Human Resource Development (ICHRD 2011)*, Mutiara Johor Bahru Hotel, Johor, 22-23 June 2011.
6. Amir Hosein Moradi Deluyi and **Saudah Sofian**, Control and evaluation of entrepreneurial strategy and enhance non-physical infrastructures: study of supply chain, *International Conference on Human Resource Development (ICHRD 2011)*, Mutiara Johor Bahru Hotel, Johor, 22-23 June 2011.
7. **Saudah Sofian** and Dewi Fariha Abdullah, Determining the association between intellectual capital and corporate performance of Malaysian public listed companies, *International Conference on Human Resource Development (ICHRD 2011)*, Mutiara Johor Bahru Hotel, Johor, 22-23 June 2011.
8. Khor Saw Chin and **Saudah Sofian**, The impact of intellectual capital and firm size on corporate performance: a review, *International Conference on Human Resource Development (ICHRD 2011)*, Mutiara Johor Bahru Hotel, Johor, 22-23 June 2011.
9. Sayedah Parastoo Saeidi, **Saudah Sofian** and Parvaneh Saeidi, Environmental Management Accounting and Firm Performance, *International Conference on Management (ICM 2011)*, Penang, 13-14 June 2011.
10. Khor Saw Chin and **Saudah Sofian**, The Integration of Intellectual Capital and TQM, *Malaysia-Indonesia International Conference on Economics, Management and Accounting 2010 (MIICEMA2010)*, Universiti Kebangsaan Malaysia (UKM), 25<sup>th</sup> and 26<sup>th</sup> November 2010.
11. Kamal Aref Muntasser, **Saudah Sofian**, Bindara, S.P., Application of Activity Based Costing and Intellectual Capital Competencies for Enhanced Organizational Performance of Oil & Gas Industry Related Organizations in Libya: a Case Study, *10<sup>th</sup> Mediterranean Petroleum Conference and Exhibition*, 12 - 14 February 2008, Tripoli, Libya.
12. Tayles, M.E., Pike, R.H., **Saudah Sofian**, Intellectual Capital, Management Accounting Practices and Corporate Performance: Perceptions of Managers, *1<sup>st</sup> European Institute for Advanced Studies In Management (EIASM) Workshop on Visualising, Measuring, and Managing Intangibles and Intellectual Capital*, 18-20 October 2005, Department of Economics, University of Ferrara, Ferrara, Italy.

13. **Saudah Sofian**, Mike E. Tayles, Richard H. Pike, A Study on Intellectual Capital and Management Account Practices: A Combination of Qualitative and Quantitative Approaches, *3rd International Qualitative Research Convention 2005*, Education Faculty, UTM And Qualitative Research Association of Malaysia, 21 – 23 August 2005, Sofitel Palm Resort, Senai, Johor.
14. **Saudah Sofian**, Mike E. Tayles, Richard H. Pike, The Impact of Human Capital Management On Management Accounting Practices and Corporate Culture: A Study on Malaysian Companies Perspective, *International Conference On Knowledge Management (ICKM) 2005*, Centre For Academic Development (CADE), Universiti Putra Malaysia, 7 - 9 July 2005, Putra World Trade Centre (PWTC), Kuala Lumpur.
15. **Saudah Sofian**, Mike E. Tayles, Richard H. Pike, Nor Hamimah Mastor, Hishamuddin Md. Som, Maisarah Mohd Saat, Azizah Rajab, Knowledge Management And Management Accounting Practices: A Comparison between Two High-Tech Companies, *National Conference On Management of Technology And Technology Entrepreneurship 2005 (MOTTE)*, FPPSM, UTM, 31 May - 2 June 2005, Puteri Pan Pacific Hotel, Johor Bahru, Johor.
16. **Saudah Sofian**, Mike E. Tayles, Richard H. Pike, The Impact of Intellectual Capital on Management, *International Management Accounting Conference III (IMAC III)*, Equatorial Hotel, Bangi, 12 – 13 July, 2004, Universiti Kebangsaan Malaysia.
17. **Saudah Sofian**, Mike E. Tayles, Richard H. Pike, Intellectual Capital: An Evolutionary Change in Management Accounting Practices, *Fourth Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference*, Hyatt Regency Hotel, Singapore, 4 - 6 July, 2004. Singapore Management University, Singapore.
18. **Saudah Sofian**, Mike E. Tayles, Richard H. Pike, Intellectual Capital: Implications for Management Accounting Practice, *British Accounting Association Annual Conference, University of York, York, United Kingdom.*, 14 – 16 April, 2004 British Accounting Association.

## 6.7 Technical Report

1. Zuhaimy Ismail, Reza Rostamzadeh and **Saudah Sofian**. (2011). *A single optimization model approach for supply chain with multi decision variables*, Faculty of Science, LT/M BIL.5/2011, 11 February 2011, Universiti Teknologi Malaysia.

## 7.0 Intellectual Property (Patent)

1. Director CTL, Khairi Izwan Abdullah, Fatimah Puteh, Tan Hooi Koon, Hjh Aminabbi Saidalvi, Farhana Diana Deris, Wan Farah Wani Wan, Fakhruddin, Noor Abidah Mohd Omar, **Saudah Sofian**. MyLine-Introduction to Financial Accounts (2009), Copyright Filling Date, 10-Mar-09.
2. Director CTL, Khairi Izwan Abdullah, Fatimah Puteh, Tan Hooi Koon, Hjh Aminabbi Saidalvi, Farhana Diana Deris, Wan Farah Wani Wan, Fakhruddin, Noor Abidah Mohd Omar, **Saudah Sofian**. MyLine-Introduction to Economics (2009), Copyright Filling Date, 10-Mar-09.
3. Director CTL, Khairi Izwan Abdullah, Fatimah Puteh, Tan Hooi Koon, Hjh Aminabbi Saidalvi, Farhana Diana Deris , Wan Farah Wani Wan, Fakhruddin, Noor Abidah Mohd Omar, **Saudah Sofian**. MyLine-Basic Concepts in Management (2009), Copyright Filling Date, 10-Mar-09.
4. Director CTL, Khairi Izwan Abdullah, Fatimah Puteh, Tan Hooi Koon, Hjh Aminabbi Saidalvi, Farhana Diana Deris , Wan Farah Wani Wan, Fakhruddin, Noor Abidah Mohd Omar, **Saudah Sofian**. MyLine-Introduction to Financial Account: Exercises (2009), Copyright Filling Date, 10-Mar-09.
5. Director CTL, Khairi Izwan Abdullah, Fatimah Puteh, Tan Hooi Koon, Hjh Aminabbi Saidalvi, Farhana Diana Deris , Wan Farah Wani Wan, Fakhruddin, Noor Abidah Mohd Omar, **Saudah Sofian**. MyLine-Introduction to Economics: Exercises (2009), Copyright Filling Date, 10-Mar-09.
6. Director CTL, Khairi Izwan Abdullah, Fatimah Puteh, Tan Hooi Koon, Hjh Aminabbi Saidalvi, Farhana Diana Deris , Wan Farah Wani Wan, Fakhruddin, Noor Abidah Mohd Omar, **Saudah Sofian**. MyLine-Basic Concepts in Management: Exercises (2009), Copyright Filling Date, 10-Mar-09.

## 8.0 Research Grants

2011-2012. The Relationship between Intellectual Capital, Conservatism of Intellectual Capital and Relevance of Earnings. GUP Tier 2, Vote no. QJ130000.712904J77, RM40,000, Role: Project head,).

2011-2012. Linking Risk Management to Performance Measurement System, RUG grant, UTM (GUP Tier 2, Vote no. QJ130000.712904Jxx, RM40,000, Project Headed by Dr Siti Zaleha Abd. Rasid).

Norkhairul Hafiz Bajuri, Norhalimah Idris, **Saudah Sofian**, Maisarah Mohamad Saat, Mohamed Fuad Ahmad, Kamaruzzaman Abdul Rahim, Traces Study of Research in Accounting: Identifying Trends and Focus for Future Research, RUG grant, UTM, (2011-2012), (Role: Co-researcher, Vote, RM40,000).

Khairiah Soehod, Kamariah Ismail, **Saudah Sofian**, Wan Zaidi Wan Omar  
Managing Innovative Capability Among Women-Owned Hi-Tech Firms in  
Malaysia: Technological Entrepreneurship Development Framework, RUG  
Grant, UTM, (2011-2012), (Role: Co-researcher, Vote, RM40,000).

Noraini Abu Talib, **Saudah Sofian**, Aslan Amat Senin, Nor Azmi Mohamed,  
Cluster Analysis – Innovation, Networking, Internationalisation and Branding of  
Industrial Cluster: A Case of Malaysia, RUG grant, UTM, (2011), (Role: Co-  
researcher, Vote, RM40,000).

Khairiah Soehod, Kamariah Ismail, Noraini Abu Talib, **Saudah Sofian** (2010-ongoing)  
*Developing Sustainability Model for Women Entrepreneurs-Malaysia*: RMC Short Grant  
(Role: Co-researcher, Vote no. 77258, RM10,000).

**Saudah Sofian**, Reza Rostamzadeh (2009-2010), *Supply Change Management:  
Developing a Mathematical Model*. RMC Initial Research Grant (Role: Project leader,  
Vote no. 78937, RM7,000).

Aslan Amat Senin, Mohd Hassan Mohd Osman, Kamariah Ismail, Umar Hayat Abd.  
Kahar, **Saudah Sofian**. (2008-2010), *Developing Model of Industry-University Linkage*:  
MOHE / RMC (Role: Co-researcher, Vote No: 78380, RM10,000).

Nor Hamimah Mastor, **Saudah Sofian**, Hishamuddin Mohd Som, Maisarah Mohd Saat,  
Azizah Rajab (2003-2004): *The Impact of Intellectual Capital, Organisational Culture  
and Knowledge Management on Management Accounting and Finance*. (Role: Co-  
researcher, Vote no. 71974, RM20,000).

**Saudah Sofian**, Noriza Mohd Jamal, Puteri Khairul Bariah Mohd Mansor (1997 –1999).  
*The Effectiveness of Financial Management in Bumiputra Small-Medium Industries  
(SMI) In Malaysia*: RMC Short Grant (Role: Project leader, Vote no. 71122, RM11, 000).

## 9. Consultation

November 2010. Financial Plan Workshop for UTM: ICC, UTM and HCD UTM.

December 2009. Financial Management Training (Phase 1 and 2) 2<sup>nd</sup> Batch for MTDC  
(Under Unit Perkhidmatan Pengurusan, FPPSM valued at RM45,000).

December 2009 – February 2010. Financial Management Training (Phase 1 and 2) 2<sup>nd</sup>  
Batch for MTDC (Under SPACE, valued at RM40,000).



## 14. Awards

1. Honor Award – Credit Service Award, UTM, 1999.
2. Honor Award – Excellent Service Award, FPPSM, 2006.
3. Honor Award – Excellent Service Award, UTM, 2006.
4. Honor Award – Excellent Service Award, UTM, 2011

## 15. Referees

1. Prof. Dr. Michael E. Tayles  
Professor of Accounting and Finance  
University of Hull  
Hull, United Kingdom  
(Email: [m.e.tayles@hull.ac.uk](mailto:m.e.tayles@hull.ac.uk))
2. Prof. Dr. Amran Rasli  
Dean, Faculty of Management and Human Resource Development  
Universiti Teknologi Malaysia  
Johor Bahru, Johor  
Malaysia  
(Email: [m-amran@utm.my](mailto:m-amran@utm.my), [Amrasli@gmail.com](mailto:Amrasli@gmail.com))