



SALIYA, C A

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saliya.ca@gmail.com 
New Zealand citizen born in
Sri Lanka in 1962



SUMMARY

- A PhD holder in Finance/Banking. Member of CPA Australia, MICM UK and CA Sri Lanka, CMA Australia, CMA Sri Lanka, Association of Professional Bankers. TESOL.
- Attended 10 international training programs in UK, Singapore, Hong Kong, Cyprus, Japan, New Zealand and Australia.
- A KPMG trained Accountant, a member of several professional bodies and possess considerable industry experience, including as a CFO of a leading commercial bank.
- Currently handling Accounting, Finance & Banking modules for NZDipBus, undergraduate, graduate, postgraduate and MBA programs in New Zealand and Fiji since 2004, for 14 years.
- Published six research papers in international journals; Accounting, Auditing and Accountability Journal, Journal of Accounting in Emerging Economies, Qualitative Research in Financial Markets, International Journal of Case Studies and Accounting Forum. Six publications in SSRN internet publication. Five publications in Sri Lankan journals and edited books. Many conference papers/presentations.
- Research interests include regulatory issues in financial markets, institutions and instruments, bank supervision, bank lending, cultural political issues in credit decision-making, management accounting and research methodologies.
- A member of the AUT postgraduate team (four members), who won the Boston Consulting Group (BCG) business strategy competition Regional Award in New Zealand in 2006, and participated in the grand final in Sydney, Australia. Gold medal winner for outstanding contribution to Ceylinco Group.



ACADEMIC QUALIFICATIONS

PhD from the Auckland University of Technology, New Zealand, 2010; the research conducted in the field of Banking and Finance by studying credit mechanisms and their link to income/wealth inequality in society and the role of accounting technology in facilitating such finance/banking mechanisms. It is revealed that credit decisions supply money to influential individuals and I argued that such economic power enhances the social powerbase of those individuals, which in turn reinforces the propensity to make preferential credit decisions, thereby making them richer. In contrast, a lack of money translates into powerlessness, deprivation and exclusion from social activities for the majority of the poor. The thesis is available here: <http://aut.researchgateway.ac.nz/handle/10292/824>

Certificate in TESOL; Teaching English for Speakers of Other Languages from Auckland Institute of Studies, New Zealand, 2011.

Diploma in Central Banking from the Central Bank of Sri Lanka, 1999- Fiscal and monetary policy formulation and treasury management.

MBA from the University of Sri Jayewardenepura, 1998- Specialised in Finance and Banking with Information Systems Management (ISM) and Decision Support Systems (DSS). Developed a Balanced Scorecard for banks as a research project to this MBA and implemented effectively in banks under my supervision.

B Com (special) from the University of Colombo, 1992 – B Com (special) in Management.



PROFESSIONAL MEMBERSHIPS

CPA (Australia - 2010), FCA (Sri Lanka - 1990), Professional Banker (Sri Lanka - 1997), CMA (Australia-2001), CMA (Sri Lanka - 2000), MICM (UK - 1999), Certificate in Anti-Money Laundering (USA - 2010).



INTERNATIONAL TRAINING

- Integrated Financial Management (Euromoney) UK, 1996
- Assets & Liability Management (Euromoney) Singapore, 1997
- Financial Crisis in South Asia (Thompson Bankwatch) Hong Kong, 1999
- Workshop & Seminar on Financial Markets Japan (JEICA) Japan, 1999
- Bank Rating (Capital Intelligence) Cyprus, 2000
- Certificate in Competitive Advantage (University of California) Colombo, 2000
- Strategic Management (CMA, Australia) Colombo, 2001
- BCG consultancy training, Sydney, Australia, 2007
- Research methodology, Suva, Fiji, 2012
- SPSS package, The University of Auckland, New Zealand, 2014



WORK EXPERIENCE - ACADEMIC

I handled Accounting and Finance/Banking modules for NZDipBus, undergraduate, graduate and postgraduate Diploma courses for the last 13 years at AUT, many Polytechnics and PTEs in Auckland from 2004 to date. I received excellent feedback from students. I have also been teaching business modules including Strategic management, Research methods for business, corporate finance and accounting modules. For three years, from 2011 to 2014, I coordinated/lead accounting and finance papers for both undergraduate and MBA students at the University of the South Pacific (USP) in Fiji. We conducted courses under different settings such as using satellite labs and using Moodle to facilitate the students in other countries.



COMPETENCIES – SKILLS, KNOWLEDGE AND ABILITIES

I have significant exposure in presenting and communicating information in conducting workshops and meetings in commercial establishments where I worked, delivering lectures and tutoring. For the last 12 years of my academic life I have been working with people in multi-cultural and collaborative team environments.

I was the president of the sports club and responsible for planning and organizing the annual staff family day where over 5000 people participated. I represented the Institute of Chartered Accountants to several panels of judges for national competitions such as Entrepreneur of the Year and Achiever of the Year in Sri Lanka.

I was the author of the annual report for many companies I worked for. I have presented many board papers, compliance reports to regulatory authorities.



FINANCIAL MODELS USING MSEXCELL SPREADSHEET

- Budgeting and cashflow forecasting models with sensitivity analysis.
- Investment appraisal model with scenario and sensitivity analysis.
- Balanced scorecard system for banks.
- Total feasibility model for financial institutions.



ACADEMIC WORK

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|--------------------------------|---|--------------------------------|
| Lecturer in Acc/Finance | Cornell Institute of Business/Whitireia Polytechnic, Auckland, New Zealand. | 2014 up to date |
| Lecturer in Business | The University of the South Pacific, Suva, Fiji. Lecturer at Business Schools of following institutions; UUNZ Institute of Business affiliated to University of Southern Queensland (USQ), Auckland Institute of Studies (AIS) St Helens. Auckland University of Technology. | 2011 - 2014 2004 - 2011 |
| Visiting Lecturer | University of Sri Jayewardenepura, University of Colombo, The Central Bank of Sri Lanka, Training Centres of several banks. Teaching Experience and Interest: Accounting Principles, Accounting Practices, Financial and Management Accounting, Taxation, Financial Management, Accounting for Decision Making (MBA), Business/Managerial Finance (MBA), Financial Markets, Institutions and Instruments (MBA). Research Methodologies. Achievements; Excellent student feedback. Above average pass-rates. NZQA approvals. Management appreciation | 1994 - 2004 |



INDUSTRY WORK HISTORY

Director/Consultant **Management Solutions Ltd** Jun 2003 - Sep 2004

Carrying feasibility studies and preparation of project reports. Restructuring balance sheets and revival of productivity of failed companies.

Achievements; Successful implementation of BSC for product and profitability analysis in PAB bank in three months. Successful implementation of MIS in Finance & Land Sales Ltd in one month. Re-structuring of failed Pramuka Bank.

Assistant General Manager **Seylan Bank of Sri Lanka** Jun 1994 - Jun 2003

Chair of the ALCO (Assets and Liabilities Committee). Member of the treasury committee. Head of strategic & corporate planning, market and financial research. Editor/designer of the Annual Report. In charge of analysing product profitability and competitor impacts, carrying performance evaluation and rewards planning, preparing budgets, variance analysis and monitoring, compliance requirements of the regulatory framework, Security Exchange and the Central Bank.

Achievements; Reached the top Management with rapid promotions within 3 years and was in charge of all finance, treasury, compliance and planning related activities. Introduced Performance Based Rewarding system based on Balanced Scorecard and achieved planned ROE and ROA in three years.

Auditor/Accountant **KPMG Sri Lanka and Saudi Ready Mix - Saudi Arabia** From 1986 to Mar 1994

Managed 40-50 corporate statutory audits per year with 40 trainees directly reporting to me. Served as the Internal Auditor at Saudi Ready-mix Concrete Company, a large concrete manufacturing company in Saudi Arabia in 1993-1994. Gained exposure to US accounting systems. Sat for GMAT at King Saud University - Riyadh.



RESEARCH AND PUBLICATIONS

REFERRED INTERNATIONAL JOURNALS

Saliya, C. A. (2012), *The Oldest Profession, Accounting, Auditing and Accountability Journal*, 26(6), p. 1072.

<http://www.emeraldinsight.com/doi/pdfplus/10.1108/09513571211250279>

Saliya, C. A. and Jayasinghe, K. (2016) *Cultural Politics of Bank Lending for Development Financing in Sri Lanka*, *Journal of Accounting in Emerging Economies*, 6(4), pp. 449 – 474.

<http://www.emeraldinsight.com/doi/abs/10.1108/JAEE-10-2011-0040>

Saliya, C. A. and Yahanpath, N (2016), *Petty-Bourgeois Nationalism – A case study*. Qualitative Research in Financial Markets, 8(4), pp. 359 – 368.

<http://www.emeraldinsight.com/doi/full/10.1108/QRFM-04-2016-0013?mobileUi=0>

Saliya, C. A. and Jayasinghe, K. (2016) *Sustaining and Reinforcing Discrimination: The Controversial Role of Accounting in Bank Lending*, Accounting Forum, 40(4), pp. 235-250.

<https://www.sciencedirect.com/science/article/pii/S0155998216300497> or

<http://repository.essex.ac.uk/18321/>

Saliya, C. A. (2017), *Doing Qualitative Case Study Research in Business Management*, International Journal of Case Studies Journal ISSN (2305-509X), 6 (12), pp. 96 – 111.

<http://www.casestudiesjournal.com/Volume%206%20Issue%2012%20Paper%2010.pdf>

Saliya, C. A. and Hooper, K. (2017) *Bank Credit-Systems as an Exploitation Mechanism in Aggravating Income/Wealth Inequality*, International Journal of Case Studies Journal ISSN (2305-509X), 6(12), pp. 112- 126.

<http://www.casestudiesjournal.com/Volume%206%20Issue%2012%20Paper%2011.pdf>

INTERNET PUBLICATIONS AND WORKING PAPERS

Saliya, C A. (2016). *Doing Research in Business Management; How to Choose Your Philosophy and Methodology?*

SSRN: <https://ssrn.com/abstract=2767924> or <http://dx.doi.org/10.2139/ssrn.2767924>

Saliya, C. A. (2017), *The Seven Phases 7Ps' of Social Research Design*.

SSRN - https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2994417

Saliya, C. A. (2018), *Four Types of Credit Decision-Makers: A Sri Lankan Experience*, under review by the South Asian Journal of Business Studies

SSRN - https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3165786

Saliya, C. A. (2018), *Enterprise Financing Decisions and Poverty*, Under Review by the International Journal of Social Economics

SSRN - https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3174946

Saliya, C. A. (2011). *A critical Analysis of Performance of the Fiji Development Bank*.

Presented at the Fiji Economy Update 2011, Held at the University of the South Pacific, Suva, 16th September 2011. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3186238

Saliya, C. A. (2018), *Bank Capitalists Just Do What They Want to Do: What are Regulators in Sri Lanka Doing?* Under Review by the International Journal of Social Economics

SSRN - https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3174946

Saliya, C. A. (2018), *Enterprise Financing Decisions and Poverty*, Under Review by the International Journal of Social Economics

SSRN - https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3174946

WORKING PAPERS

Saliya, C A. *Evolution of Methodological Paradigms in Social Science Research*, A literature Review.

Saliya, C A. *Fundamentals of Corporate and Managerial Finance, A Handbook for Finance Students and Professionals*.

Saliya, C. A. and xxxxxxxx (to be collaborated with a fellow academic) *Discriminatory Bank Lending; Evidence from New Zealand and*

INTERNATIONAL CONFERENCE PAPERS

Saliya, C. A. (2011). *A critical Analysis of Performance of the Fiji Development Bank*. Presented at the Fiji Economy Update 2011, Held at the University of the South Pacific, Suva, 16th September 2011.

Saliya, C. A. (2008a). *Enterprise financing decisions and global poverty*. Paper accepted for presentation at the 6th NTU International Conference on Economics, Finance and Accounting, Taipei, Taiwan.

Saliya, C. A., & Hooper, K. (2007). *The Role of bank lending in sustaining income/wealth inequality in Sri Lanka*. Paper presented at the Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference 2007, Auckland, New Zealand.

Saliya, C. A. (2008b). *Role of financing in sustaining global poverty*. Paper accepted for presentation at the 15th Global Finance Conference: Global capital markets & risk management, Hangzhou, China.

Saliya, C. A. (2006a). *Bank capitalism in Sri Lanka favours protectionism under façade of nationalism or patriotism, as a mean to protect the affluent class*. Paper presented at the 6th Hawaii International Conference on Business, Honolulu, Hawaii.

Saliya, C. A. (2006b). *Role of bank lending in sustaining wealth/income inequality*, workshop conducted at the 6th Hawaii International Conference on Business, Honolulu, Hawaii.

Saliya, C. A. (2002). Turnaround through collective planning & monitoring, reviewing & rewarding based on the Balanced Scorecard, Productivity Conference, 23rd June 2002, BMICH, Colombo.

NATIONAL LEVEL

Saliya, C. A. (2018), *Four Types of Credit Decisions*, Certified Management Accountant, 5(1), pp. 46-64, Colombo.

Saliya, C. A. (2003). *Branch Banking is still valid: A response to Bill Gates* in Emerging Trends in the Financial Sector- Impact on the Banking Industry, 15th Anniversary publication, pp. 232-239, Association of Professional Bankers, Colombo.
<http://www.apbsrilanka.org/articales/15an/artical-saliya%20kumara.html>

Saliya, C. A. (2001). *Abuse of Responsibility - The Experience from Enron and Others* in Banking in Transition; Issues and Challenges, 14th Anniversary publication, pp. 108-121, Association of Professional Bankers, Colombo.

Saliya, C. A. (1999). *Balanced Scorecard as an Approach to the Digital Nervous System of a Commercial Bank*. The Professional Banker: Journal of the Association of Professional Bankers - Sri Lanka, 9(2), pp. 21-33, Colombo.

Saliya, C. A. (1997). *Overvaluation of Rupee*, Business Today, 4(7), pp. 33-38, Colombo.



EDITOR/REVIEWER FOR INTERNATIONAL JOURNALS

International Journal of Social Economics 

International Journal of Islamic and Middle Eastern Finance and Management

International Journal of Finance and Banking Research(IJFBR) 

Asian Journal of Business and Accounting 



RESEARCH GRANTS

FJD10,000.00 grant obtained for a study of development banking sector in Fiji in 2012.
Applied for a research grant from the Ministry of New Zealand for small business development.
<https://www.business.govt.nz/>



SUPERVISING MASTERS/PHD STUDENTS

I have supervised five MBA students in their research and dissertations. At present I am supervising two PhD students.



PROFESSIONAL CONSULTANCY SERVICES

Nominee of the Institute of Chartered Accountants of Sri Lanka to the Panel of Judges for

- Achiever of Industry Excellence 2003=, Chamber of Industries of Sri Lanka.
- SAARC Country Awards 2003.
- Sri Lankan Entrepreneur of the Year 2001, Federations of Chambers of Commerce & Industry of Sri Lanka.
- National Chamber of Exporters of Sri Lanka Annual Awards Scheme, 2002.

2003. Panel of Industry Experts (Banking and Financial services), Annual Report Competition, The Institute of Chartered Accountants of Sri Lanka

2003. Successful implementation of Balanced Scorecard for product and profitability analysis for PAB bank in three months.

2004 Successful implementation of MIS in Finance & Land Sales Ltd in one month.

2004. Re-structuring of failed Pramuka Bank.



AWARDS

- member of the AUT postgraduate team (four members), who won the Boston Consulting Group (BCG) business strategy competition Regional Award in New Zealand in 2006, and participated in the grand final in Sydney, Australia.



- Laptop award for outstanding contribution for the Faculty administration, 2007.
- Gold Medal for outstanding contribution to Ceylinco Group 2002.



OTHER ACTIVITIES

Volunteering: Coached under-15 cricket team of Cornwall Cricket Club, Auckland in 2005 and 2006. Parent-helper for many school activities for Auckland Normal Intermediary and Newmarket Primary. Actively participated in fundraising activities for needy individuals, groups, organisations and countries. Conducted workshops for recently migrated students who speak other languages. Actively participate in religious and other cultural activities. Counselling, guiding and advising of skills, knowledge and qualifications and advancing careers toward joyful and peaceful living. Held offices such as President, Treasurer and Auditor in several societies, associations and clubs in Sri Lanka.

Hobbies and Interests: Movies, music, singing/dancing, reading, writing and debating. Touring, swimming (sauna & steam), cricket, soccer, tennis, entertaining and social evenings, family outings, chatting with old friends and dreaming.

Monographs:

Bad Buddhists, Good Buddhists and True Buddhists

https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3193913

Longitudinal Study of Seylan Bank, Sri Lanka from 1996 to 2008.

https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3193922

Regular contributor to following Newspapers;

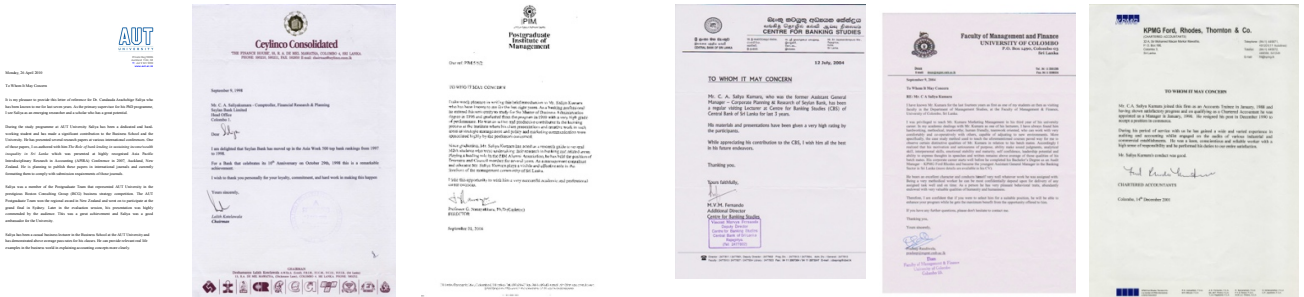
- The Island, Economic Outlook, weekly review of Money Market and Capital Market activities 1998-1999
- Aratuwa Newspaper, Economic Review by the pen name of Vishvamithra, 1998-2000

Media Representative for Seylan Bank from 1998 to 2003.



RECOMMENDATIONS AND APPRECIATIONS

- PhD Supervisor, Professor Keith Hooper, Chair of Accounting, AUT University, New Zealand.
- Deshamanya Lalith Kotelawela, Chairman, Seylan Bank
- Professor Gunapala Nanayakkara, Director, PIM, University of Sri Jayewardenepura
- Centre for Banking Studies, Central Bank of Sri Lanka
- Dean, Faculty of Management and Finance, University of Colombo
- KPMG



PUBLIC APPEARANCES



Chief Guest.

Seylan Board.

Branch Opening.

ISO certificate.



REFEREES

Prof. Kandauda (K. A. S) Wickrama, PhD, Professor, Department of Human Development, The University of Georgia, House A 103, Family Science Center, Sanford drive, Athens, Georgia, 30602. Tel: +11 706-542-4926 Fax: 706-542-4389, E mail: wickrama@uga.edu

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Prof. Dr Kelum Jayasinghe, Professor in Accounting. Essex Business School, University of Essex, UK. Tel: 00441970615616 Email: knjay@essex.ac.uk

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