

Curriculum Vitae



Professor. Gehan Abdel-Hady Mousa

B.Sc., M.Sc., Ph.D (**Durham University, UK**)- AACSB Accredited University.
Professor at Accounting Department, Faculty of Commerce, Benha University, Egypt.

Currently: Head of Accounting Department at the Faculty of Commerce, Benha University, Egypt.

Previous position: College of Business Administration, University of Bahrain, Kingdom of Bahrain.

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General Information:

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Previous Positions:

- Professor at Accounting Department, Faculty of Commerce, Benha University, Egypt (from March 2017 to now).
- Associate Professor at Accounting Department, Faculty of Commerce, Benha University, Egypt (2012-2017).
- Assistant Professor at Accounting Department, College of Business Administration, University of Bahrain, Kingdom of Bahrain (2007-2016).
- Assistant Professor at Accounting Department, Faculty of Commerce, Benha University, Egypt (2004-2012).
- PhD Student at Business School, Durham University, Durham, UK (2000-2004).
- Assistant Lecturer at Accounting Department, Faculty of Commerce, Benha University, Egypt (1999-2000).
- Demonstrator at Accounting Department, Faculty of Commerce, Benha University, Egypt (1995-1999).

Education:

- **PhD in Environmental Accounting and Auditing, Durham University** (AACSB Accredited University), Business School, United Kingdom (UK) (2000- 2004); Thesis title is "The auditor's role and responsibilities towards auditing environmental performance of firms".
- Master (M.Sc.) in Managerial Accounting, Faculty of Commerce, Benha University Egypt (1997-1999)
- Two Years Studying (Pre-Master Courses) at Faculty of Commerce, Benha University. These Courses are: Financial Accounting, Cost Accounting, Managerial Accounting, Accounting Information System, Tax Accounting, Operation Research, Studies in National and Governmental Accounting, Computer Application and Information System, Accounting Theory, Studies in Special Accounting, Economics of the Project, Methods of Scientific Research, and Seminars (1994-1996).
- B.Sc. in Accounting, (Grade: very good with honour), Accounting Department, Faculty of Commerce, Benha University, Egypt (1989-1993).

Teaching Experience:

Have a good experience of more than 15 years in teaching several accounting and auditing courses for undergraduate and postgraduate students (whether Arabic & English programmes) in different educational institutions such as, University of Bahrain (from 2007- Now), Benha University, Delta Academy for Science, Higher Institute for Computer and Information System, 6 October University, Faculty of Management and Economics, and Miser University of Information and Technology. These courses include the following:

- Auditing I,
- Auditing II,
- Principles of Accounting 1 & 2,
- Corporations Accounting,
- Accounting for Partnerships,
- Intermediate Accounting 1 & 2,
- Accounting for Financial Institutions,
- Governmental & National Accounting,
- Cost Accounting,
- Tax Accounting,
- Accounting Information Systems,
- Special Issues in Accounting,
- Accounting Application by Computer, and
- Auditing Theory & Practice (Master of Accounting program).

Course Coordination:

Coordinator for different courses such as Financial Accounting, Audit 1 and Audit 2. Moreover, Master courses such as "Auditing Theory & Practice".

Course Design:

Designer for two courses "Accounting for Financial Institutions" an undergraduate Course and "Auditing Theory & Practice" a master course.

Student Advising:

Advising students in academic issues at University of Bahrain starting from 2007 to present).

Quality Assurance and University Services:

- Head of Quality Assurance and Accreditation Committee at Accounting Department from (2013 to 2021).
- Member of Quality Assurance and Accreditation Committee at the college of Business Administration from (2015 to present).
- Member of the College Team “Quality Assurance and Accreditation” that has achieved the AACSB International Accreditation, 2016, International Accreditation.
- Member of Assurance of Learning (AOL) team, and National Qualification Framework (NQF) process.
- Member of the College Team “Quality Assurance and Accreditation” that has achieved the “Full Confidence for Accounting Program”, (2013/ 2015) from The Education and Training Quality Authority (BQA), Kingdom of Bahrain.
- Head of Quality Assurance Committee at Accounting Department.
- Member of Quality Assurance and Accreditation committee at the level college.
- Member of Assurance of Learning (AOL) and National Qualification Framework (NQF).
- Member of Graduated Committee.
- Member of Research committee.
- Member of Curriculum Committee.
- Member of Social Committee.
- Head of Examination and Disciplinary Committee.
- Head of Students’ Evaluation Committee.
- Recruitment Committee & Scholarship Committee.
- 2012-2013: "Life Skills Program" University of Bahrain, The Deanship of Admission and Registration, Department of Admission and Students Affairs.
- 2012-2013: "Academic Success Program", University of Bahrain, The Deanship of Admission and Registration, Department of Admission and Students Affairs.

Keynote Speaker:

- **Key speaker** in 2nd Gulf Forum of Accountants and Auditors, “The profession of accounting and auditing in the face of financial and economic crises”, (2016) (7-9 November), Kingdom of Bahrain.
- **Key speaker** in Gulf Forum of “Challenges facing the accounting and auditing profession, GCC Accounting and Auditing Organization, Manama, (2015), Kingdom of Bahrain.
- **Key speaker** in 1st Arab Gulf Forum for Accountants & Auditors, lecture on “Effective Audit teams & Phases of the audit process” (2014), Kingdom of Bahrain, (21-23 October).

Conferences and Workshops (Quality Assurance):

- AACSB Accreditation - Assurance of Learning (2018) (May) seminar, University of Bahrain.
- Middle East and Africa-8th Annual Strategic Summit for the Advancement of University Excellence in all Forms (2018) (4-6 March), Manama, Kingdom of Bahrain.
- Quality Forum “Towards a distinguished graduate in the labor market” (2016). Form paper: “Student Learning Evaluation via Course Assessment: Evidence from Business Courses, University of Bahrain, Kingdom of Bahrain, 4- May 2016.
- “National Qualification Framework (NQF) Standards”, (2016). Education and Training Quality Authority (BQA), Kingdom of Bahrain.

- Presentation of AACSB, (Standards & Processes) (2015), Kingdom of Bahrain.
- “Faculty Entrepreneurship Orientation Program”, the University of Bahrain and Bahrain Development Bank, the Business Incubator Centre, March 11-12, (2012).
- “Publishing Electronic Journals”, the University of Bahrain, April, (2012).
- “KAIZEN Practices in Quality Assurance Area”, the University of Bahrain, April, (2012).

Training Courses:

- 2010 - Computer course, Introduction - In Design CS4, The College of Information Technology.
- 2010, Computer course, Advanced - In Design CS4, The College of Information Technology.
- 2010, Computer course, Introduction – MS Access, The College of Information Technology.
- 2009, Computer courses (Power point, MS Access, Word, and Excel), University of Benha.
- 2009, Training course at Bahrain University, "Critical Thinking in Educational Universities"
- 2008, Training course at Bahrain University, “Course Portfolio”.
- 2008, Training course at Bahrain University, “Student-centered teaching and learning”.
- 2006, Four training courses at Benha University concerning “Developing Skills of Academic Staff in the University”
- 2002 Training course at Durham University, UK, concerning "Teaching and Demonstrating" for students.
- 2002 Training course on "Invigilation Procedures", Durham University, UK.
- 2001 Computer course at Durham University, UK.
- 1996 A training session to “Modern Techniques in Education”, at Benha University, Cairo, Egypt.

Workshops and Seminars:

- Workshop on CMA certificate (20 February 2019). University of Bahrain.
- Blockchain Unlocked Summit (2019). The Diplomat Radisson Blu Hotel, Residence & Spa, Manama, Manama, Bahrain.
- The Gulf Cooperation Council Accounting & Auditing Organization (GCCAAO) (2018). workshop on “Dimensions of the Change to International Financial Reporting Standards (IFRS) in GCC Countries”, 13 Nov. 2018, Manama, Kingdom of Bahrain.
- The Gulf Cooperation Council Accounting & Auditing Organization (GCCAAO) (2018). workshop on “Value Added Tax (VAT) in GCC Countries”, 13 Nov. 2018, Manama, Kingdom of Bahrain.
- Seminar at Accounting Department (2017). "Fraudulent Financial Reporting Practices of Enron: Impact of Reputation Factor on Performance of Sell-Side Security Analysts", University of Bahrain, Kingdom of Bahrain (8 May).
- Presentation of CIMA, (2017) (10 May), University of Bahrain, Kingdom of Bahrain.
- Workshop, (2013). “Development of Youth Leadership”, Kingdom of Bahrain at BIPD.
- Workshop, (2013). “Audits of Internal Control & COSO System”, at Bahrain Society for Training & Development.
- Workshop (2013). “Using Database of Capital Markets to Conduct an Empirical Research” at AMA International University Bahrain.
- Workshop (2013). “The Art of Political Rhetoric”, at BIPD, Kingdom of Bahrain.
- Workshop (2013). “Power influence in the political decision”, at BIPD, Kingdom of Bahrain.
- Workshop (2013). Bahrain Society for Training & Development, Kingdom of Bahrain.
- Workshop (2013). “Rationalization of water consumption in facilities”, at Environment Friends Society, Kingdom of Bahrain.

- “Development of Leadership”, Bahrain Institute for Political Development, workshop, January, (2013).
- Seminar at Accounting Department (2013). "Value Relevance of IFRS-The Case of GCC Countries, Manama, Bahrain.
- Faculty Entrepreneurship Orientation Program", the University of Bahrain and Bahrain Development Bank, the Business Incubator Centre, (2012) Manama, Bahrain.
- Publishing Electronic Journals", (2012) workshop, The University of Bahrain, Manama, Bahrain.

Research Interests:

The research interest includes:

- Corporate social responsibility
- Environmental accounting and auditing
- Investor relations and information systems
- Financial reporting
- Corporate risk,
- Corporate disclosure
- Intellectual Capital
- Corporate governance

Editorship:

Managing Editor for:

- *Journal of Empirical Research in Accounting & Auditing: An International Journal.*

External reviewer for:

- Journal of Accounting in Emerging Economies (*JAEE*).
- Arabian Journal of Accounting, University of Bahrain.
- The 2013 International Conference on Multidimensional Finance, Insurance and Investment (ICMFII'13), Manama, Bahrain (International).
- The 14th Malaysian Finance Association Conference 2012 – Accounting (2012, Malaysia).

Grants, Awards and Scholarships:

- Microsoft Certified Educator (2018) Technology Literacy for Educators. UoB & Microsoft.
- Author Excellence Recognition Certificate (2017). Scientific publications- Emerald Publishing.
- In recognition of outstanding contribution toward the achievement of the AACSB International Accreditation, (2016). International Accreditation, University of Bahrain.
- A research grant from the University of Bahrain in 2014 to a project on “Forward-looking Disclosure”
- A research grant from the University of Bahrain in 2010 to a project on “Corporate governance practice and market corporate value of listed companies in the GCC Countries: An Empirical Study”.
- A research grant from the University of Bahrain in 2010 to a project on “Content Analysis of Corporate Risk Disclosure: The Case of Bahraini Capital Market”.
- (2000 – 2004) A full scholarship to study for the Ph.D. in accounting at the University of Durham – England. This scholarship is fully financed by the Egyptian government.

Professional and Social Memberships:

Member of:

- Bahrain Autistics Society (BAS), Manama, Kingdom of Bahrain.
- The Society of Excellences & Academic Research, Manama, Kingdom of Bahrain.
- The Egyptian Commerce Union. Egypt.
- The Association of Auditors and accountants Egypt.
- The Bahrain Society for Training & Development - Manama. Kingdom of Bahrain.
- The Bahrain Environment Friends Society - Manama, Kingdom of Bahrain.
- The Bahrain Quality Society- Manama, Kingdom of Bahrain.
- The Bahrain Public relations Society - Manama, Kingdom of Bahrain.
- The Management Bahrain Society - Manama, Kingdom of Bahrain.
- Abdelrahman Kanoo Cultural Center – Manama, Kingdom of Bahrain.

Community Service:

- Honorary Member of Parents Council at Al Manar private school, (2013).
 - An Academic Consultation to Abdul Rahman Kanoo International School by attending the meeting with the CIS/NEASC accreditation visiting team procedures, (2013).
 - Published a number of articles on different newspapers in (2013) such as: Alwasat Newspaper, "Environmental Accounting & Auditing and Their Role in Environmental Protection"
 - Alayam Newspaper, "Auditing Science within the Framework of Islamic Thought".
 - Alayam Newspaper, "Scientific and Practical Qualifications for Auditors".
 - Akhbar El Khaleeg Newspaper, "Accounting from an Islamic Perspective".
 - Akhbar El Khaleeg Newspaper, "Attention to Values and Ethics in the Field of Accounting".
 - Akhbar El Khaleeg Newspaper, "Accounting Values in Islam and Capitalism".
- Invited Lecture**
- Al Mahd Day Boarding School, Manama, Bahrain (National), (2013).
 - Al Manar Private School, Manama, Bahrain (National), (2013).
 - Abdul Rahman Kanoo International School, Manama, Bahrain (National), (2013).

Conferences:

- The Middle East Asset Management Forum- Global Investor Group, The Gulf Hotel, Manama, Bahrain, 29 April 2019.
 - The 1st International Scientific Conference “Towards Strategic Planning for Sustainable Development within the Framework of Legislation and the Judiciary”, University of Bahrain & Bahrain Institute for Political Development, Kingdom of Bahrain, (17-18 April 2019).
 - The Millennium Biotechnology Pan Arab Conference & exhibition, The Arabian Gulf University and the University of Bahrain "MBPAC", Kingdom of Bahrain, (23-24 April 2019).
 - The 8th International Conference on Modelling, Simulation and Applied Optimization (ICMSAO'2019) Bahrain, (April 15-17, 2019), University of Bahrain, two papers were presented.
1. Measuring Tone Disclosure as a Complementary Approach: The Case of the Banking Sector at Bahrain Bourse
 2. The Use of Data Envelopment Analysis in Measuring the Performance Efficiency – Evidence from Bahrain

- AAOIFI 16th Annual Shari'ah Boards Conference, (2019), (7- 8 April) held in Manama, Kingdom of Bahrain.
- Big data symposium (2019, April 1). Big data science and analytics - “the new economy is the data economy”, University of Bahrain, Kingdom of Bahrain.
- Digital Business ecosystem research forum (DBERF Forum), Zain e-learning center, University of Bahrain, 18 March 2019.
- Forensic Analytics and Accounting Technology’ Workshop at the Royal University for Women. (March 12-13, 2019), Kingdom of Bahrain, Riffa.
 - 2nd Smart Cities Symposium, 24-26 March 2019, Zain- E-Learning Centre, University of Bahrain, presented a paper titled “Launching Smart Cities to Support the Economic Diversification in the GCC Region”.
 - The Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI), (7- 8 April 2019). Gulf Hotel, Manama, Kingdom of Bahrain.
- AAOIFI – World Bank 13th Annual Conference titled “Role of Standardization in the Future of Islamic Finance” on 23 and 24 October 2018 in Manama, Kingdom of Bahrain.
- AAOIFI 16th Annual Shari'ah Boards Conference, (2018), (8- 9 April) held in Manama, Kingdom of Bahrain.
- AAOIFI - World Bank 12th Annual Conference, (2017), (4- 6 November), Kingdom of Bahrain.
- CIBAFI – IRTI Meeting of Directors of Operations and Investment in Islamic Financial Institutions: “*Bringing Islamic Investment of IFIs to the Next Frontier*” (2017). CIBAFI. Kingdom of Bahrain.
- One Belt One Road Initiative – Renewable Energy Conference, University of Bahrain in Cooperation with Shanghai University, 13-14 May 2017, Kingdom of Bahrain.
- Quality Forum “Towards a distinguished graduate in the labor market” (2016). Form paper: “Student Learning Evaluation via Course Assessment: Evidence from Business Courses, University of Bahrain, Kingdom of Bahrain, (4 May).
- The 2016 Scientific Research Forum, University of Bahrain, Kingdom of Bahrain.
- “Transforming Teaching: Celebrating Success across the Middle East”, Symposium, October (2016), University of Bahrain, Kingdom of Bahrain.
- “ICT Innovation and Entrepreneurship Forum”, (2016), (6 November) University of Bahrain, Kingdom of Bahrain.
- AAOIFI - World Bank Annual Conference on Islamic Banking and Finance, 6-7 December 2015, Manama, Kingdom of Bahrain.
- The Annual Conference of Ministry of Social Development, (2014). "Financing NGOs & Available Opportunities, Manama, Bahrain.
- “Development and Scientific Research Symposium”, (2014), 23 December, the Deanship of Scientific Research at Bahrain University, Kingdom of Bahrain.
- The Annual Conference of Ministry of Social Development- “Financing NGOs & Available Opportunities” (2014), (18- 19 October), Kingdom of Bahrain.
- The Annual Sharia Conference, Accounting and Auditing Organization for Islamic Financial Institutions AAOIFI – (2014), (14-15 April), Kingdom of Bahrain.
- The 2013 International Conference on Multidimensional Finance, Insurance and Investment (ICMFII’13) held in the College of Business Administration at University of Bahrain from 25 to 27 November 2013, Kingdom of Bahrain. Two papers presented, first; “The value relevance of international financial reporting standards (IFRS): The case of the GCC

countries”. Second; the Effect of Governance Mechanisms on the Quality of Risk Disclosure: Using Bootstrap Technique”.

- The World Bank Annual Conference on Islamic Banking and Finance, Accounting and Auditing Organization for Islamic Financial Institutions AAOIFI (2012), (3-4 December), Kingdom of Bahrain.
- A Symposium on 3 /06/ “Employee Relations and the success of Business” (2013). Bahrain Society for Training & Development.
- The Annual Sharia Conference, Accounting and Auditing Organization for Islamic Financial Institutions AAOIFI – (2013), (15-16 December), Kingdom of Bahrain.
- The GCC CMA Summit 2013 “Management Accountants-Partners in Progress”, Bahrain Overseas Centre of the Institute of Cost Accountants of India, (2013), (2-3 May), Kingdom of Bahrain.
- A Forum at the National Society for the Support of Education & Training (NSSET), (2013). "The basic premise of education in Bahrain", Manama, Bahrain.
- The Forum (2013) “Six Sigma- Excellence in Process and Performance" at Bahrain Quality Society, Manama, Bahrain.
- The National Society for the Support of Education & Training (NSSET) on 6 / 2013, “The basic premise of education in Bahrain”, Kingdom of Bahrain.
- The Forum (2013). “Excellence in Process and Performance” at Bahrain Quality Society. Kingdom of Bahrain, 25- 26 th September 2013.
- The 7th Annual London Business Research Conference (2012)-, UK, (July 9- 10), Conference Paper, (Content Analysis of Corporate Risk Disclosures: The Case of Bahraini Capital Market).
- The 14th Malaysian Finance Association Conference 2012 – Accounting, Malaysia, (June 1- 3), Conference Paper, (The association between the Internal Governance Mechanisms and Corporate Value: Evidence from Bahrain).
- The 2010 International Conference on Asia Pacific Business Innovation and Technology Management, (January 24-26), Cebu, Philippines. (Paper presented: Corporate governance practices: Transparency and disclosure – Evidence from the Egyptian exchange).
- The American Society of Business and Behavioral Sciences (ASBBS) (2009). 12th international Conference, (August 7-9), London, UK. Paper conference (The impact of firm characteristics and corporate governance attributes on Internet investor relations – Evidence from Bahrain).
- “EMAN 2009: Environmental Accounting—Sustainable Development Indicators” (2009), (23-24 April) in the premises of the Czech National Bank Congress Center and Slovansky Dum Palace in Prague (Czech Republic), Paper presented “The impact of environmental legislation in Egypt on the demand of environmental auditing”.
- The 2008 Critical Perspective on Accounting International (2008-CPA) Conference, Baruch College at the City University of New York, USA, (24-28 April).
- International Conference of Economic and administrative issues in contemporary early twenty-first century, Zarqa, University, Jordan, (2008), (Paper presented: Methodological Steps to Establish a Framework of Legitimacy Theory to Develop Environmental Practices).

Publications:

International Journals

- Elsayed A.H. Elamir and **Gehan A. Mousa**, (2021). The Interplay among Higher Education, Technology, Innovation and Labour Market Efficiency: Middle East Case, *International Journal of Learning and Intellectual Capital*, Vol. XX, No. XX, pp. XX. Forthcoming, (**Scopus and Scimago**).
- **Gehan A. Mousa**, (2021). ‘Factors affecting CEO compensation: An empirical investigation from emerging markets’, *Afro-Asian Journal of Finance and Accounting*, Vol. XX, No. XX, pp. XX. Forthcoming, (**Scopus and Scimago**).
- **Gehan A. Mousa** and Elsayed A.H. Elamir (2021). Forward-looking Disclosures Using a New Library: Evidence from GCC. *International Journal of Business and Emerging Markets*, Forthcoming, (**Scopus and Scimago**). DOI: 10.1504/IJBEM.2021.10037756.
- **Gehan A. Mousa**, Elsayed A.H. Elamir & Khaled Hussainy (2021). Using Machine Learning Methods to Predict Financial Performance: Does Disclosure Tone Matter? *International Journal of Disclosure and Governance*, (**Scopus and Scimago**). **Palgrave Macmillan**. <https://doi.org/10.1057/s41310-021-00129-x>.
- Zainab AlAlwani and **Gehan A. Mousa**, (2021). Can Board Governance & Financial Performance Be a Matter for Corporate Disclosure Tones. *International Journal of Business Governance and Ethics*, Forthcoming, (**Scopus and Scimago**).
- **Gehan A. Mousa**, Abdelmohsen M. Desoky and Mohamed Yassin (2021). Related Party Transactions, Earnings Management and Governance Mechanism, Forthcoming, *International Journal of Economics and Business Research*. (**Scopus and Scimago**).
- Abdelmohsen Desoky, Gehan A. Mousa, Mohamed Yassin, Rania AbuRaya, (2020). "Ownership Concentration and Board Features as Determinants of Related Party Transactions - Evidence from GCC Countries". *Journal of Managerial and Financial Accounting (IJMFA)*, Vol.12. Nos.3/4, pp.304-327. (**Scopus and Scimago**). DOI: 10.1504/IJMFA.2020.10034654.
- Abdelmohsen Desoky and Gehan A. Mousa (2020). The impact of intellectual capital on firm’s financial performance: Empirical evidence from Bahrain, *Investment Management and Financial Innovations Journal*. Vol.17. No. 4, pp. 189-201. doi:10.21511/imfi.17(4).2020.18.
- Elsayed A.H. Elamir, **Gehan A. Mousa** and Abdelmohsen M. Desoky (2020). Determinant Factors of Smart Cities: The Case of MENA Countries). *International Journal of Computing and Digital Systems*. Vol.9. No.3, pp.523-533. (**Scopus and Scimago**). DOI:10.12785/ijcds/090316
- Elsayed A.H. Elamir and **Gehan A. Mousa** (2019). “The Use and Trend of Emotional Language in the Banks’ Annual Reports: The State of the Global Financial Crisis”, *Banks and Bank Systems*, Vol.14. No.2, pp.8-23. (**Scopus and Scimago**). DOI: [10.21511/bbs.14\(2\).2019.02](https://doi.org/10.21511/bbs.14(2).2019.02).
- **Gehan A. Mousa** and Abdelmohsen M. Desoky (2019). “The Effect of Dividend Payments and Firm Attributes on Earnings Quality: Empirical Evidence from Egypt”, *Investment Management and Financial Innovations Journal*, Vol.16. No.1, pp.14-29. (**Scopus and Scimago**). DOI: [10.21511/imfi.16\(1\).2019.02](https://doi.org/10.21511/imfi.16(1).2019.02)
- Abdelmohsen M. Desoky and **Gehan A. Mousa**. (2019). “An empirical investigation of determinants of firm dividend payouts in Egypt: An agency perspective”, *International Journal*

of *Managerial and Financial Accounting (IJMFA)*, Vol.11. No.1, pp.20-37. (**Scopus and Scimago**). DOI: [10.1504/IJMFA.2019.10019094](https://doi.org/10.1504/IJMFA.2019.10019094)

- **Gehan A. Mousa**, Abdelmohsen M. Desoky and Ghias, U, Khan, (2018). “The Association between Corporate Governance and Corporate Social Responsibility Disclosure–Evidence from Gulf Cooperation Council Countries”, *Academy of Accounting and Financial Studies Journal*, Vol. 22, No. 4, pp.1–19. (**Scopus and Scimago**).
- **Gehan A. Mousa** and Elsayed A.H. Elamir, (2018). “The relationship between corporate forward-looking disclosure and stock return volatility”. *Problems and Perspectives in Management*, Vol. 16, No.3, pp. 130-149.DOI: 10.21511/PPM.16(3).2018.11.
- **Gehan A. Mousa** and Elsayed A.H. Elamir, (2018). “Determinants of Forward-Looking Disclosure: Evidence from Bahraini Capital Market”. *Afro-Asian Journal of Finance and Accounting*, Vol. 8, No. 1, pp.1–19. (**Scopus and Scimago**). DOI: 10.1504/AAJFA.2018.10009892
- **Gehan A. Mousa** (2016). “The Application of Data Envelopment Analysis to Benchmark the Performance of the Banking and Investment Sectors”, *Egyptian Accounting Review*, Cairo University, Egypt, Vol.5, pp.1-30.
- **Gehan A. Mousa** and Elsayed A.H. Elamir, (2015). “Can Intellectual Capital be a Matter for Corporate Performance? Evidence from Zain Group”, *Journal of Empirical Research in Accounting & Auditing*, Vol.2, No.1, pp. 9-19. DOI: 10.12785/JERAA/020101
- **Gehan A. Mousa** (2015). “Financial Ratios versus Data Envelopment Analysis: The Efficiency Assessment of Banking Sector in Bahrain Bourse”, *International Journal of Business and Statistical Analysis*, Vo.2, No.2, pp. 75-85. DOI: 10.12785/IJBSA/020202
- **Gehan. A. Mousa** and Naser T. Hassan. (2015). “Legitimacy Theory and Environmental Practices: Short Notes”, *International Journal of Business and Statistical Analysis*, Vol.2, No.1.pp41-53. DOI: 10.12785/IJBSA/020104
- **Gehan A. Mousa** (2014). "An Examination of Intellectual Capital and Corporate Financial Performance: Canonical Correlation Analysis," *Egyptian Accounting Review*, Cairo University, Egypt, Vol.4, pp.37-77.
- **Gehan A. Mousa** (2014). “Environmental Legislation in Egypt & the Demand for Environmental Auditing: Factor Analysis Approach”, *International Journal of Business and Statistical Analysis*, Vol. 1. No. 1. pp. 15–30. DOI: 10.12785/ijbsa/010102
- **Gehan A. Mousa** (2014). “Should the auditing profession be extended to encapsulate environmental issues? -An article review” *Journal of Empirical Research in Accounting & Auditing: An International Journal*, Vol. 1, No. 1, pp.55-74. DOI: <http://dx.doi.org/10.12785/JERAA/010104>. ISSN: 2384-4787
- **Gehan A. Mousa** (2014). “The association between accounting conservatism and cash dividends: Evidence from emerging markets”, *International Journal of Academic Research in Accounting, Finance and Management Sciences*, Vol. 4, No.4, pp. 210–220. DOI: 10.6007/IJARAFMS/v4-i4/1346
- Abdelmohsen M. Desoky and **Gehan A. Mousa**, (2014). “The Value Relevance and Predictability of IFRS Accounting Information: The Case of GCC Stock Markets”, *International Journal of Accounting and Financial Reporting*, Vol.4, No.2, pp.215-235. DOI: 10.5296/ijaf.v4i2.6501

- **Gehan A. Mousa** and Elsayed A.H. Elamir, (2014). “The Effect of Governance Mechanisms on the Quality of Risk Disclosure: Using Bootstrap Technique”, *American Journal of Finance and Accounting*, Vol. 3, Nos. (2/4), pp.128-151. DOI: 10.1504/AJFA.2014.060811
- **Gehan A. Mousa** and Abdelmohsen M. Desoky (2014). “The value relevance of international financial reporting standards (IFRS): The case of the GCC countries”, *Journal of Accounting, Finance and Economics*. Vol. 4. No. 2, pp. 16 – 28.
- **Gehan A. Mousa** and Elsayed A.H. Elamir, (2013). “Content Analysis of Corporate Risk Disclosure: The Case of Bahraini Capital Market”, *Global Review of Accounting and Finance*, Vol. 4. No.1. pp. 27–54.
- Abdelmohsen M. Desoky and **Gehan A. Mousa**, (2013). “The impact of firm characteristics and corporate governance attributes on internet investor relations –evidence from Bahrain”, *International Journal of Business and Emerging Markets*, Vol. 5, No. 1, pp.119-147. DOI: 10.1504/IJBEM.2013.052974
- Abdelmohsen M. Desoky and **Gehan A. Mousa**, (2013). “An empirical investigation of the influence of ownership concentration and identity on firm performance of Egyptian listed companies”, *Journal of Accounting in Emerging Economics*, Vol. 3, No. 1, pp.164 – 188. (Scopus and Scimago). DOI:10.1108/20421161311320698
- Abdelmohsen M. Desoky and **Gehan A. Mousa**, (2012). “Do Board Ownership and Characteristics Affect Firm Performance? Evidence from Egypt”, *Global Advanced Research Journal of Economics, Accounting and Finance*, Vol. 1, No.2, pp. 15-32. DOI: [10.13140/RG.2.1.2209.6404](https://doi.org/10.13140/RG.2.1.2209.6404)
- Abdelmohsen M. Desoky and **Gehan A. Mousa**, (2012). “Corporate Governance Practices: Transparency and Disclosure - Evidence from the Egyptian Exchange”, *Journal of Accounting, Finance and Economics*, Vol. 2. No. 1.pp. 49 – 72.
- **Gehan A. Mousa**, and Abdelmohsen M. Desoky (2012). “The association between internal Governance mechanisms and corporate Value: evidence from Bahrain”, *The Asian Academy of Management Journal of Accounting and Finance (AAMJAF)*, Vol. 8 Special issue), pp.67–93. (Scopus and Scimago).
- **Gehan A. Mousa**, (2011). “An Investigation of Factors Influencing Earnings Management Practices: Evidence from the Egyptian Capital Market”, *Egyptian Accounting Review*, No.1, pp.19- 61.
- **Gehan A. Mousa**, (2010). “Stakeholder Theory as an Arch for Managing Successful Legitimacy Strategies”, *International Journal of Critical Accounting*, Vol.2, No. 4. Pp.399-418. (Scopus and Scimago). DOI: 10.1504/IJCA.2010.036178
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- **Gehan A. Mousa**, (2005). The Contribution of Environmental initiatives to Corporate Environmental Disclosure, *Corporate Environmental Strategy-International Journal for Sustainable Business*, Vol. 12, No. 3 & 4, pp.129-140. (Scopus and Scimago).
- Robert Dixon, **Gehan A. Mousa**, Anne D. Woodhead, (2005). “The Role of Environmental Initiatives in Encouraging Companies to Engage in Environmental Reporting”, *European Management Journal*, Vol. 23, No.6, pp.702-716. (Scopus and Scimago). DOI: 10.1016/j.emj.2005.10.014
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Citations	631	481
h-index	13	12
i10-index	16	15

Scopus Scholar

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Citations by **92 documents**

h-index: 5

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