



Gehan Mousa

Associate Professor

Main department: Accounting

Email: gmousa@uob.edu.bh

Nationality: Egypt

Phone number: 17438491

BIOGRAPHY

Gehan A. Mousa is an Associate Professor of Accounting at University of Bahrain in the College of Business Administration at Accounting Department. Her PhD thesis was approved by the Durham University- Business School- United Kingdom (UK) in 2004. She has a teaching experience (since 2004) encompasses a variety of accounting and auditing courses. Her research activities and subjects of investigation are on environmental accounting and auditing, financial capital markets, corporate governance and corporate social responsibility. She is the author of Environmental Implications on Business and the Certified Public Accountant in (2015). She has published 30 articles in international journals includes: International Journal of Critical Accounting, Accounting Forum, International Journal for Sustainable Business, European Management Journal and Afro-Asian J. Finance and Accounting, Auditing and Finance. She is a reviewer in Journal of Accounting in Emerging Economies (JAEE) and The Arabian Journal of Accounting. In addition, she is a member of a number of professional bodies, such as Society of Excellence & Academic Research (Kingdom of Bahrain; The Bahrain Environment Friends Society; The Bahrain Public Relations Society; The Bahrain Quality Society; The Bahrain Society for Training & Development; and The Management Bahrain Society.

TEACHING DOMAINS

- Accounting

EDUCATION

Highest degree :

2004 PhD, Business administration, Accounting, Durham University, Great Britain

"The auditor's role and responsibilities towards auditing environmental performance of firms".

1999 Master, Business administration, Accounting, Benha University, Egypt

1993 Bachelor, Business administration, Accounting, Benha University, Egypt

CERTIFICATES

PROFESSIONAL EXPERIENCE

Academic experience

Since 2017 Associate Professor, University of Bahrain, Bahrain

RESEARCH ACTIVITIES

Editorial activities

Editor in Chief

Since 2015 , University of Bahrain, Bahrain

In favor of the disciplin

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Since 2020 External reviewer, Bahrain

Since 2012 External reviewer, Great Britain

In favor of the institution

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Since 2019 Moderation Committee, University of Bahrain, Bahrain

Since 2018 Professional development committee, University of Bahrain, Bahrain

Since 2018 Graduate Studies and Research Committee Graduate Studies and Research Committee, University of Bahrain, Bahrain

Since 2018 College graduate studies and research committee, University of Bahrain, Bahrain

Since 2016 Assurance of Learning (AOL) team, and National Qualification Framework (NQF) process, University of Bahrain, Bahrain

2015 - 2019 Quality Assurance and Accreditation Committee, University of Bahrain, Bahrain

2013 - 2020 Quality Assurance and Accreditation Committee Quality Assurance and Accreditation Committee, University of Bahrain, Bahrain

GRANTS AND HONORS

2019 Research Project: The Effect of Ownership Concentration and Board Features on Related Party Transactions - Evidence from GCC Countries, University of Bahrain, Bahrain

2019 Research project: Can tone and readability of annual reports be a sign of firm performance? Evidence from GCC Countries, University of Bahrain, Bahrain

2017 Author Excellence Recognition Certificate -Scientific publications- Emerald Publishing., University of Bahrain, Bahrain

2016 In recognition of outstanding contribution toward the achievement of the AACSB International Accreditation, University of Bahrain, Bahrain

2014 Research project: The relationship between corporate forward-looking disclosure and stock return volatility, University of Bahrain, Bahrain

2000 Scholarship for Ph.D. in accounting, Benha University, Egypt

INTELLECTUAL CONTRIBUTIONS

Peer-reviewed Articles

- MOUSA, G., E. A. H. ELAMIR, "Forward-looking Disclosures Using a New Library: Evidence from GCC" Forthcoming *International Journal of Business and Emerging Markets*
- DESOKY, A., G. MOUSA, M. YASSIN, R. ABURAYA, "The Association between Ownership Concentration, Board Features and Related Party Transactions – Evidence from GCC Countries", *International Journal of Managerial and Financial Accounting*, 2020, vol. 11
- MOUSA, G., A. DESOKY, E. ELAMIR, "Determinant Factors of Smart Cities: The Case of MENA Countries", *International Journal of Computing and Digital Systems*, 2020, vol. 9, no. 3, pp. 523-533
- DESOKY, A., G. MOUSA, "The impact of intellectual capital on firm's financial performance: evidence from Bahrain", *Investment Management and Financial Innovations*, Winter 2020, vol. 17, no. 4, pp. 189-201
- MOUSA, G., A. DESOKY, "The effect of dividend payments and firm's attributes on earnings quality: empirical evidence from Egypt", *Investment Management and Financial Innovations*, 2019, vol. 16, no. 1, pp. 14-29
- DESOKY, A., G. MOUSA, "An empirical investigation of determinants of firm dividend payouts in Egypt: an agency perspective", *International Journal of Managerial and Financial Accounting*, 2019, vol. 11, no. 1, pp. 20
- ELAMIR, E., G. MOUSA, "The use and trend of emotional language in the banks' annual reports: the state of the global financial crisis", *Banks and Bank Systems*, 2019, vol. 14, no. 2, pp. 9-23
- MOUSA, G., A. DESOKY, "The Effect of Dividend Payments and Firm Attributes on Earnings Quality: Empirical Evidence from Egypt", *Investment Management and Financial Innovations*, 2019, vol. Vol. 16 No. 1, pp. 14-29
- MOUSA, G., A. DESOKY, G. KHAN, "The Association between Corporate Governance and Corporate Social Responsibility Disclosure–Evidence from Gulf Cooperation Council Countries", *Academy of Accounting and Financial Studies Journal*, 2018, vol. 22, pp. 1-19
- MOUSA, G., E. , A. EL-AMIR, "Determinants of forward-looking disclosure: evidence from Bahraini capital market", *Afro-Asian J. of Finance and Accounting*, 2018, vol. 8, no. 1, pp. 1
- MOUSA, G., E. ELAMIR, "The relationship between corporate forward-looking disclosure and stock return volatility", *Problems and Perspectives in Management*, 2018, vol. 16, no. 3, pp. 130-149
- MOUSA, G., E. ELAMIR, "Determinants of forward-looking disclosure: evidence from Bahraini capital market", *Afro-Asian J. of Finance and Accounting*, 2018, vol. 8, no. 1, pp. 1
- MOUSA, G., "Book Review: Environmental Implications on Business and Certified PublicAccountants", *International Journal of Business and Statistical Analysis*, 2017, vol. 4, no. 1, pp. 45-49
- MOUSA, G., E. A. ELAMIR, "Can Intellectual Capital be a Matter for Corporate Performance? Evidence From Zain Group", *Journal of Empirical Research in Accounting & Auditing: An International Journal*, 2015, vol. 02, no. 01, pp. 10-19

MOUSA, G. A., "Financial Ratios versus Data Envelopment Analysis: The Efficiency Assessment of Banking Sector in Bahrain Bourse", *International Journal of Business and Statistical Analysis*, 2015, vol. 2, no. 2, pp. 75-85

MOUSA, G., N. , T. HASSAN, "Legitimacy Theory and Environmental Practices: Short Notes", *International Journal of Business and Statistical Analysis*, 2015, vol. 2, no. 1, pp. 41-53

HABIB AL-AMIR, S. A., G. MOUSA, "The effect of governance mechanisms on the quality of risk disclosure: using bootstrap techniques", *American J. of Finance and Accounting*, 2014, vol. 3, no. 2/3/4, pp. 128

MOUSA, G. A., "Environmental Legislation in Egypt and the Demand for Environmental Auditing: Factor Analysis Approach", *International Journal of Business and Statistical Analysis*, 2014, vol. 1, no. 1, pp. 15-30

MOUSA, G., "Should the auditing profession be extended to encapsulate environmental issues? -An article review", *Journal of Empirical Research in Accounting & Auditing: An International Journal*, 2014, vol. 01, no. 01, pp. 56-73

MOUSA, G., "The Association between Accounting Conservatism and Cash Dividends: Evidence from Emerging Markets", *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 2014, vol. 4, no. 4

DESOKY, A., G. MOUSA, "The Value Relevance and Predictability of IFRS Accounting Information: The Case of GCC Stock Markets", *International Journal of Accounting and Financial Reporting*, 2014, vol. 1, no. 1, pp. 215 235

DESOKY, A., G. MOUSA, "The impact of firm characteristics and corporate governance attributes on internet investor relations - evidence from Bahrain", *International Journal of Business and Emerging Markets*, 2013, vol. 5, no. 2, pp. 119

DESOKY, A., G. MOUSA, "An empirical investigation of the influence of ownership concentration and identity on firm performance of Egyptian listed companies", *Journal of Accounting in Emerging Economies*, 2013, vol. 3, no. 2, pp. 164-188

Proceedings

ELAMIR, E. A., G. MOUSA, "Measuring Tone Disclosure as a Complementary Approach: The Case of the Banking Sector at Bahrain Bourse", *IEEE Explore*, 2019, vol. Code 153127, no. 2, pp. 1-6

HABIB AL-AMIR, S. A., A. DESOKY, G. MOUSA, "The Use of Data Envelopment Analysis in Measuring the Performance Efficiency - Evidence from Bahrain", *IEEE Explore*, 2019, pp. 1-8

MOUSA, G., E. ELAMIR, A. DESOKY, "Launching Smart Cities to Support the Economic Diversification in the GCC Region", *Institution of Engineering and Technology*, 2019, pp. 11 (6 pp.)-11 (6 pp.)

Books and Book Editor

MOUSA, G. - "Environmental implications on Business and the certified public accountant" - 2015, *LAP LAMBERT Academic Publishing*, Germany

MOUSA, G. - "Corporate environmental reporting & the auditors' role" - 2012, *LAP LAMBERT Academic Publishing*, Germany

Invited in Academic Conferences

MOUSA, G. - "The role of governance in protecting public money and enhancing the competitiveness of national economies" - 2020, Manama, Bahrain

MOUSA, G. - "The profession of accounting and auditing in the face of financial and economic crises" - 2016, Manama, Bahrain

MOUSA, G. - "Challenges facing the accounting and auditing profession" - 2015, Manama, Bahrain

MOUSA, G. - "Effective Audit teams & Phases of the audit process" - 2014, Manama, Bahrain