
Dr. Mohsen Anwar Abdelghaffar Saleh

(March 2025)

PERSONEL INFORMATION:

Address: Egypt

Phone: (+20) 01094597078

Profile: <https://www.aun.edu.eg/commerce/mohsen-anwar-abd-elghaffar-saleh-ali>

Gender : Male

Date of birth: 29-09-1995

Nationality: Egyptian

Email: mohsen333@aun.edu.eg

Web of Science ResearcherID: ACX-9334-2022

Google scholar:

<https://scholar.google.com.eg/citations?hl=ar&user=ehjsh0IAAAAJ#>

ORCID: <https://orcid.org/0000-0002-9415-7388>

Scopus ID:

<http://www.scopus.com/inward/authorDetails.url?authorID=58546286600&partnerID=MN8TOARS>

TEACHING EXPERIENCE:

Mar 2025- Present

Lecturer

Department of Accounting and Auditing, Faculty of Commerce, Assiut University, Egypt.

Participated in teaching accounting and auditing courses.

<https://www.aun.edu.eg/commerce/mohsen-anwar-abd-elghaffar-saleh-ali>

Sep 2021- Feb 2025

Assistant Lecturer

Department of Accounting and Auditing, Faculty of Commerce, Assiut University, Egypt.

Participated in teaching accounting and auditing courses.

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April 2018 –Aug 2021

Teaching Assistant

Department of Accounting and Auditing, Faculty of Commerce, Assiut University.

Assist in teaching accounting and auditing courses.

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EDUCATION :

Sep 2021- Dec 2024

PhD's degree in accounting

School of Accounting , Zhongnan university of Economics and Law(**#Accounting, 251-300 in QS**), China.

I successfully passed the final defense of my Ph.D. dissertation in Accounting, titled "*The Impact of Corporate COVID-19 Disclosure on Shareholders: Evidence from Egypt,*" with an Excellent grade on November 21, 2024.

Sep 2019-July 2021

Master's degree in accounting

School of Accounting , Zhongnan university of Economics and Law(**#Accounting, 251-300 in QS**), China.

I successfully passed the final defense of my master thesis in Accounting titled: "Whistleblowing Policy and Earnings Management: Evidence from Egypt", with (Excellent grade) on May 22, 2021.

Sept 2012–Jul 2016

Bachelor's degree in accounting

Department of Accounting and auditing, Faculty of commerce, Assiut university(**#1001-1200. QS**), Egypt (General Cumulative Grade is Excellent).

PERSONAL SKILLS:

***Language skills**

Mother tongue(s): Arabic	Native Language				
Other language(s): English (CEFR Level)	Listening (C1)	Reading (C1)	Speaking (B2)	Writing (C1)	Overall (C1)
Chinese	A2	A2	A2	A2	A2

*** Statistical analysis Skills:** STATA; EViews; SPSS; and Python

***Honours and awards :** Certificate of attendance (Oracle and Odoo) program, Assiut University.

***Professional Activity:** Ad-hoc reviewer in Journal of Financial Reporting and Accounting.

Research interests:

My current research interests include:

• Voluntary Disclosure	• Corporate Governance
• Key Audit Matters	• ESG
• Earnings Management	• Artificial Intelligence
• Corporate Risk Disclosure	• Corporate Innovation

List of Publications:

(1) Journal Articles

- (1) **Saleh, M.A.A.**, Wu, D., Emad Areef Alhaleh, S., Effah, N.A.A. and Tawab Abdelrahman Sayed, A. (2023), "Board gender diversity and earnings management: what difference does gender quota legislation make in emerging market?", *Journal of Financial Reporting and Accounting*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/JFRA-07-2023-0359>(ScopusQ1;#Web of Science(WoS) Q1)
- (2) **Saleh, M.A.A.** and Wu, D. (2024), "Corporate COVID-19 disclosure and stock price volatility: evidence from Egypt", *Journal of Financial Reporting and Accounting*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/JFRA-10-2023-0586>(ScopusQ1;#Web of Science(WoS) Q1)

(2) Book chapters

- (3) **Saleh, M. A. A.**, Wu, D., Sayed, A. T. A., Hussian, F., Atef, N., Galal, A. R. N., & Mohamed, A. M. (2023). Determinants of Corporate COVID-19 Narrative Reporting: Evidence from an Emerging Market. In *AI and Business, and Innovation Research: Understanding the Potential and Risks of AI for Modern Enterprises* (pp. 151-164). Cham: Springer Nature Switzerland.
- (4) **Saleh, M.A.**, Wu, D. and Abdelrahman Sayed, A.T. (2024), "Does Whistleblowing Policy Constrain Earnings Management? Evidence From an Emerging Market", Hunjra, A.I. and Hussainey, K. (Ed.) *The Emerald Handbook of Ethical Finance and Corporate Social Responsibility*, Emerald Publishing Limited, Leeds, pp. 135-149. <https://doi.org/10.1108/978-1-80455-406-720241007>

(3) Conference papers

- (1) Determinants of Corporate COVID-19 Narrative Reporting: Evidence from an Emerging Market. The International Conference on Business and Technology (ICBTISTANBUL'2023) https://doi.org/10.1007/978-3-031-42085-6_14
- (2) Case Study Analysis of Sustainability Reporting on Commercial International Bank (Egypt). The 6th International Conference on Entrepreneurship for Sustainability and Impact (ESI), the College of Business & Economics, Qatar University.

(4) Working papers

- (1) Artificial Intelligence and stock price crash risk: Does state-owned enterprises matter?
 - (2) key Audit Matters and Audit Fees: Do Two-tier Board Characteristics Matters?
 - (3) corporate visual annual reports and firm value: Does board gender quota legislation matter?
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ADDITIONAL INFORMATION:

Referees

Professor Dr. Dejun Wu - Professor of Accounting and Auditing – School of Accounting, Zhongnan University of Economics and Law, China.

Email: djwu2005@163.com

Professor Dr. Abdelmoneim Metwally– Professor of Accounting and Auditing- Department of Accounting and Auditing, Faculty of Commerce, Assiut University, Egypt.

Email: a.metwally@aun.edu.eg

Professor Dr. Sameh Abdelsalam Mustafa– Professor of Accounting and Auditing- Department of Accounting and Auditing, Faculty of Commerce, Assiut University, Egypt.

Email: sameh.abdelmohaimen@commerce.aun.edu.eg
