

Dr. Ahmed Saber Moussa

Associate Professor of Accounting & Auditing

Higher Institute of Administrative Sciences, Janaklees, Egypt

Senior Public Financial Management, Strategy & Governance Advisor /

CPA (Australia) / CISA-P

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PROFILE

Associate Professor of Accounting & Auditing with 18+ years of combined academic, research, and public-sector advisory experience across Saudi Arabia and Egypt, serving as Senior Advisor in Public Finance, Budgeting, Financial Planning, ESG, Revenue Governance, Expenditure Efficiency, Asset Management, Accrual Accounting Transformation, and Institutional Governance. Holds CPA Australia membership and the Certified Independent Sustainability Assurance Professional (CISA-P) credential, specializing in ESG disclosure, corporate governance, sustainability accounting, and financial reporting. Author of 10 peer-reviewed publications — eight Scopus-indexed, including six Q1 journals — with 400+ citations and an H-Index of 7. Earned a doctoral degree through joint co-supervision with the University of Naples Federico II, Italy, and holds an MSc recognised by NARIC UK.

ACADEMIC QUALIFICATIONS

Ph.D. in Accounting (2020) Menoufia University, Faculty of Commerce, Egypt

with co-supervision from the University of Naples Federico II, Italy. English Section

Pre-Ph.D. Studies (2015) Menoufia University, Faculty of Commerce, Egypt

Master of Science (MSc) in Accounting (2012) Menoufia University, Faculty of Commerce, Egypt

Recognised by the National Academic Recognition Information Centre (NARIC UK) as equivalent to a British Master's degree.

Pre-MSc Studies (2009) Menoufia University, Faculty of Commerce, Egypt

Bachelor of Science (BSc) in Accounting (2008) Menoufia University, Faculty of Commerce, Egypt

REFEREED JOURNAL PUBLICATIONS

1. Bridging the skills gap: how barriers and skill priorities shape accounting graduates' employability in Saudi Arabia, **Management & Sustainability: An Arab Review**, (2026) <https://doi.org/10.1108/MSAR-05-2025-0157>, (Scopus/Q2).
2. Green Governance: How ESG Initiatives Drive Financial Performance in UK Firms? - **Sustainability** (2024), <https://doi.org/10.3390/su162410894>, (Scopus/Q1) (WOS, Q2)
3. Clarity in Crisis How UK Firms Communicated Risks During COVID-19 - **Journal of Risk and Financial Management**; <https://doi.org/10.3390/jrfm17100449> (Scopus/Q1)
4. Beyond Compliance: How ESG Reporting Influences the Cost of Capital in UK Firms - **Journal of Risk and Financial Management** (2024), <https://doi.org/10.3390/jrfm17080326>. (Scopus/Q1)
5. Sustainability Reporting and Market Uncertainty: The Moderating Effect of Carbon Disclosure – **Sustainability** (2024); <https://www.mdpi.com/2071-1050/16/13/5290>. (Scopus/Q1) (WOS, Q2).

6. The Cost Implications of ESG Reporting: An Examination of Audit Fees in the UK and the Moderating Effect of Corporate Governance - **International journal of accounting, auditing and performance evaluation (2024)**; <https://doi.org/10.1504/IJAAPE.2023.10059685>. (ABS 2*).
7. Does Capital Expenditure Matter for ESG Disclosure? A UK Perspective - **Journal of Risk and Financial Management (2023)**; <https://doi.org/10.3390/jrfm16100429>. (Scopus/Q1)
8. COVID-19 Disclosure: A Novel Measurement and Annual Report Uncertainty. **Journal of Risk and Financial Management**, 14(12), 616. (2022); <https://doi.org/10.3390/jrfm14120616>. (Scopus/Q1)
9. The effect of corporate risk disclosure on firm value – an empirical study, Journal of Business Studies and Research - Faculty of Commerce, **Benha University (2021)**.
10. The Role of Non-Financial Information in Supporting the Professional Judgements about Management Fraud – Survey Study (Arabic), Journal of Business Studies and Research - Faculty of Commerce, **Benha University (2021)**.

RESEARCH IMPACT METRICS

Total Publications	Google Scholar Citations	H-Index	Scopus Q1 / ABS-Ranked
10	400+	7	7 Q1 1 ABS 2*

ORCID: [0000-0002-6212-5787](https://orcid.org/0000-0002-6212-5787) | Google Scholar: [View Profile](#)

EDITORIAL SERVICE & PEER REVIEW

Reviewer for international peer-reviewed journals, grouped by field below.

ESG & Sustainability

- Business Strategy and the Environment (Q1); Innovation and Green Development (Q1); Sustainability–MDPI (Q1); Discover Sustainability (Q1).

Finance & Risk

- Journal of Risk and Financial Management (Q1); Risks–MDPI (Q1); Research in International Business and Finance (Q1); Applied Economics Letters (Q3).

Accounting & Auditing

- International Journal of Accounting, Auditing and Performance Evaluation (ABS 3*); South African Journal of Accounting Research (Q3); Accounting and Auditing (Q3).

Business, Policy & Management

- Thunderbird International Business Review (Q1); Humanities and Social Sciences Communications (Q1); Journal of Infrastructure, Policy and Development (Q3); Arab Journal of Administrative Sciences.

PROFESSIONAL EXPERIENCE (APPLIED RESEARCH & PROFESSIONAL PRACTICE):

Senior Strategic Advisor — Public Finance & Governance

Sustainability Consultant & Project Manager

Senior Governance & Compliance Leader

Financial Governance & Administration Officer

Internal Auditor

TEACHING AREAS & EXPERTISE

- Financial Accounting
- Auditing
- Cost Accounting
- Research Methods in Accounting
- Management Accounting

CONFERENCE PRESENTATIONS & ACADEMIC ACTIVITIES

- 38th Annual Management Accounting Research Group Conference (MARG 2024), Aston University, **Birmingham, UK** (Online).
- Contemporary Issues in Accounting Conference, Kuwait Accountants & Auditors Association (2020, Online).

PROFESSIONAL DEVELOPMENT & CERTIFICATIONS

A) ESG, Sustainability & Assurance

- Certified Independent Sustainability Assurance Professional (CISA-P) — ISCF, 2026 (ESG disclosure assurance, GHG inventories, ISO ESG IWA 48:2024, GHG Protocol, ISAE 3410, ISSA 5000, ISO/IEC 17024/17029).
- ESG Impact: Investor Perspective — University of Pennsylvania.
- ESG Risks and Opportunities — University of Pennsylvania.

B) Finance, Strategy & Corporate Advisory

- Think Like a CFO Specialisation — University of Navarra.
- Strategic Planning and Execution — University of Virginia (2023).

C) Analytics, Research & Project Management

- Research Bioethics — National Committee of BioEthics (NCBE) / KACST, Saudi Arabia (2025).
- Data Analysis & Visualisation Foundations — IBM.
- Google Project Management Certificate (2026).
- Introduction to Statistics — Stanford University (2023).
- Systematic Review & Meta-Analysis — Johns Hopkins University (2023).
- Research Methodologies — Queen Mary University of London (2023).
- Advanced Diploma in Customs & Regulatory Finance — Ministry of Finance Institute (2018/2019).

PROFESSIONAL MEMBERSHIPS & AFFILIATIONS

- CPA Australia — CPA Member (Member No. 30166545), admitted 2026.
- Saudi Organization for Chartered and Professional Accountants (SOCPA) — Active Member.
- Egyptian Association for Political Economy, Statistics and Legislation.
- Egyptian Commercial Syndicate.

LANGUAGES

- Arabic — Native.
- English — Professional. Doctoral studies conducted in the English Section of a joint program; author of nine peer-reviewed publications in internationally indexed English-language journals.

TECHNICAL & STATISTICAL COMPETENCIES

Statistical & Econometric

- Stata; System GMM; Panel Data Econometrics; Fixed/Random Effects; Regression Analysis.

Research & Content Analysis

- CFIE Software; Systematic Review Methodology; Bibliometric Analysis.

Sustainability Frameworks

- GRI Standards; IFRS S1/S2; TCFD; ESRS; ESG Scoring; CISA-P assurance standards (ISAE 3000/3410, ISSA 5000).

REFEREES

Available upon request.