

Curriculum Vitae

Surname:	Mahboub
First Name:	Rasha
Date of Birth:	January 01, 1986
Academic Qualification:	<p>-From 2012 to 2017 PhD in Accounting Impression Management Using Discretionary Narrative Disclosure Strategies: An Empirical Study of Banks' Annual Reports in the MENA Region. Beirut Arab University.</p> <p>-From 2008 to 2011 Master's Degree in Accounting Critical Success Factors for Implementing Balanced Scorecard in Private Universities: "An Exploratory Study in Beirut Arab University". Beirut Arab University.</p> <p>-From 2002 to 2006 Bachelor Degree in Accounting, Very Good Merit. Beirut Arab University.</p>
Venia Legendi (qualification to teach):	Qualified to teach at undergraduate, Master's, MBA, DBA, and PhD levels based on PhD in Accounting, academic rank of Associate Professor, and extensive teaching, supervision, and examination experience in higher education.
Further Qualifications:	<p>-Extensive experience in postgraduate supervision and examination (MBA, MSc, DBA, PhD).</p> <p>-PhD Coordinator and Academic Advisor for undergraduate and postgraduate students.</p> <p>-Certified in "Writing a Research Paper", University of California, Irvine (Coursera, 2022).</p> <p>-Certified in "Generative AI for University Leaders" (Coursera, 2024).</p> <p>-Erasmus+ MORALE training in leadership, competency-based education, and digital learning.</p> <p>-Experience in curriculum development, accreditation, and academic program enhancement.</p> <p>-Experience in online teaching, digital learning platforms, and quantitative research methods.</p> <p>-Additional academic training: ScienceDirect & LeapSpace – Elsevier and Scopus & Scopus AI.</p>

At the Higher Education Institution (to be accredited) since:	2006
Level of Employment (part-time or full-time):	Full - Time
Teaching Focus:	<p>Undergraduate level:</p> <ul style="list-style-type: none"> - Principles of Accounting 1 - Principles of Accounting 2 - Intermediate Accounting 1 - Intermediate Accounting 2 - Managerial Accounting - Advanced Cost and Managerial Accounting - Advanced Financial Accounting - Tax Accounting - Accounting Information Systems - Governmental Accounting - Senior Project and Internship <p>MBA Level:</p> <ul style="list-style-type: none"> - Financial Statement Analysis - International Financial Accounting Standards - Business Project - Principles of Accounting - Accounting and Financial Reporting <p>Master Level:</p> <ul style="list-style-type: none"> - Accounting Information Systems - Advanced Financial Accounting - Advanced Managerial Accounting - Contemporary Issues in Financial Accounting <p>PhD Level:</p> <ul style="list-style-type: none"> - Business Research Methods and Skills - Advanced Auditing - Financial Accounting and Capital Markets
Interdisciplinary Aspects:	<p>-Artificial Intelligence and Accounting.</p> <p>-Blockchain Technology and Auditing.</p> <p>-Corporate Governance and Financial Reporting.</p> <p>-Sustainability, ESG Reporting, and Corporate Performance.</p> <p>-Banking and Financial Institutions.</p> <p>-Information Systems and Digital Transformation.</p> <p>-Risk Management and Internal Control.</p>

	<p>-Knowledge Management and Organizational Performance.</p> <p>-Higher Education Quality Assurance and Competency-Based Education.</p> <p>-Business Analytics and Quantitative Research Methods.</p>
Activities in the Areas:	
- Further Education	
- Research	<p>-Research interests include financial reporting quality, corporate governance, impression management, sustainability reporting, ESG disclosure, accounting information systems, artificial intelligence, blockchain technology, auditing, and banking sector performance.</p> <p>-Supervisor and examiner of numerous MBA, MSc, DBA, and PhD theses.</p> <p>-Editorial board member and reviewer for several international journals.</p> <p>-Recipient of the Sharjah Award for Best Doctoral Dissertation in Administrative Sciences and the Distinguished Reviewer Award from the Journal of Governance and Regulation.</p> <p>-Published peer-reviewed research in journals indexed in Scopus and/or Web of Science, with publications ranked by Scimago.</p>
- Consultancy	<p>-Academic advisor for postgraduate research projects in accounting, auditing, corporate governance, sustainability, and banking.</p> <p>-Advisor for research design, methodology, statistical analysis, and publication development.</p> <p>-Contributor to curriculum development, accreditation processes, and quality assurance in higher education.</p> <p>-Consultant in accounting education, financial reporting, and emerging technologies in accounting and auditing.</p> <p>-Expertise in quantitative research methods (SPSS, MegaStat) and academic publishing support.</p>
How are personal research activities reflected in teaching activities?	<p>My research activities are closely integrated into my teaching philosophy and classroom practice. The knowledge generated through my research on financial reporting quality, corporate governance, sustainability disclosure, artificial intelligence, blockchain technology, auditing, and banking is regularly incorporated into course content, case studies, classroom discussions, and student projects. Current academic literature and recent empirical findings are used to expose students to</p>



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	<p>contemporary developments in accounting and finance and to strengthen their analytical and critical-thinking skills.</p> <p>My active involvement in supervising master's and doctoral research enables me to guide students in applying rigorous research methodologies and evidence-based approaches to real-world business and accounting challenges. Furthermore, insights gained from my scholarly publications and conference participation contribute to the continuous updating of course materials and curricula, ensuring alignment with international academic standards, professional requirements, and emerging trends in the accounting profession. Through this integration of research and teaching, students benefit from a learning environment that is both academically rigorous and professionally relevant.</p>
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Work experience:	
- General	<p>From Oct 2022 – Now Associate Professor in Accounting, Accounting Department Beirut Arab University</p> <p>From Sep 2017 – Oct 2022 Assistant Professor in Accounting, Accounting Department Beirut Arab University</p> <p>From Feb 2012 – Sep 2017 Teaching Assistant in Accounting, Accounting Department Beirut Arab University</p> <p>From Sep 2011 – Feb 2012 Editor, Administrative Affairs, HR Department Beirut Arab University</p> <p>From Sep 2010 – Sep 2011 Editor, Administrative Affairs, Academic Staff Department Beirut Arab University</p> <p>From Sep 2006 – Sep 2010 Teacher, Accounting Department College Technique De Frères</p> <p>From Sep 2006 – Sep 2010 Tutor, Accounting Department Beirut Arab University</p> <p>From Sep 2008– Sep 2010 Teacher, Accounting Department Career Development Center</p>

<p>Activities as an Expert:</p>	<p>Additional practical training: Accountant and Auditor, Sidani Co. (Summer 2009) Teller and Customer Service, Bank Med (Summer 2008) Teller and Customer Service, Jammal Trust Bank (Summer 2007)</p> <p>-Supervision of numerous MBA, MSc, DBA, and PhD theses in accounting, auditing, corporate governance, banking, financial reporting, artificial intelligence, blockchain technology, and sustainability reporting.</p> <p>-Keynote speaker at international conferences, scientific symposia, and professional webinars on accounting, financial reporting, corporate governance, artificial intelligence, blockchain technology, and research methodologies.</p> <p>-Academic consultant and advisor for postgraduate research projects and academic publications, including guidance on research design, methodology, statistical analysis, and publication strategies.</p> <p>-Contributor to curriculum development, course design, and academic program enhancement initiatives in accounting and related disciplines.</p> <p>-Active contributor to accreditation processes, quality assurance systems, and institutional academic development activities within higher education.</p>
<p>Publications:</p>	<p>-Mahboub, R., Mostapha, N., & Hegazy, W. (2016). Impression Management in Chairmen's Letters: An Empirical Study of Banks' Annual Reports in MENA Region. Corporate Board Role Duties and Composition, 12(3), 69-80.</p> <p>-Mahboub, R. (2016). Critical Success Factors for Implementing BSC in Private Universities. LAP Lambert Academic Publishing.</p> <p>-Mahboub, R., Mostapha, N., & Hegazy, W. (2017). A Study of Discretionary Narrative Disclosure Strategies of the Most and Least Profitable MENA Region Banks. Corporate Ownership & Control, 14(2), 258-267.</p> <p>-Mahboub, R. (2017). Main Determinants of Financial Reporting Quality in the Lebanese Banking Sector. European Research Studies Journal , XX (4B), 706-726.</p> <p>-Mahboub, R. (2018). The Impact of Information and Communication Technology Investments on the Performance of Lebanese Banks. European Research Studies, 21(4), 435-458.</p> <p>-Mahboub, R. (2018). The Impact of Social Media Usage on Performance of the Banking Sector in Middle East and North Africa</p>



	<p>Countries. International Journal of Economics and Business Administration, VI(3), 3-20.</p> <p>-Hijazi, W., & Mahboub, R. (2019). Auditors Perceptions Towards the Effectiveness of the International Standard on Auditing 240 Red Flags: Evidence from Lebanon. International Journal of Economics and Business Administration, 7(1), 162-173.</p> <p>-Mahboub, R. (2019). The Determinants of Forward-Looking Information Disclosure in Annual Reports of Lebanese Commercial Banks. Academy of Accounting and Financial Studies Journal, 23(4), 1-18.</p> <p>-Mahboub, R. (2019). Impression Management in Accounting Communication of MENA Banks. Scholars' Press. Translated into 9 different languages (English, French, Portuguese, Italian, German, Spanish, Polish, Dutch, Russian).</p> <p>-Mahboub, R. (2021). Factors Influencing Outsourcing of Accounting Functions in Lebanese Small Medium-Sized Enterprises. BAU Journal-Creative Sustainable Development, 2(2), 1-15.</p> <p>-Mahboub, R. (2022). Factors Affecting Accounting Students' Performance at University in Lebanon. BAU Journal-Creative Sustainable Development, 3(2), 1-28.</p> <p>-Mahboub, R. and Fawaz, L. (2022). Impact of Corporate Social Responsibility Practices on Financial Performance: Evidence from MENA Region Commercial Banks. BAU Journal-Creative Sustainable Development, 3(2), 1-17.</p> <p>-Mahboub, R. and Aicha, A. (2022). The Effect of Market Power and Market Competition on Earnings Management and its Consequences on Value Relevance. Proceedings of Fifth International Conference: Entrepreneur and Investment: Challenges, Causes and Solutions: Ajloun National University, Jordan.</p> <p>-Al Najjar, M., Ghanem, M., Mahboub, R., and Nakhal, B. (2024). The Role of Artificial Intelligence in Eliminating Accounting Errors. Journal of Risk and Financial Management, 17(8), 353.</p> <p>-Abdallah, B. A. M., Ghanem, M. G., & Mahboub, R. (2024). Impact of personal, task, and environmental factors on auditor's judgment and decision-making: Evidence from Lebanese certified public accountants. International Journal of Applied Economics, Finance and Accounting, 19(2), 284-300.</p> <p>-Mahboub, R. and Ghanem, M.G. (2024). The mediating role of knowledge management practices and balanced scorecard in the association between artificial intelligence and organization</p>
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	<p>performance: evidence from MENA region commercial banks. <i>Cogent Business & Management</i>,11(1), 1-28.</p> <p>-Al Najjar, M., Mahboub, R., Nakhal, B. and Ghanem, M., (2024). Exploring the Role of AI in Improving VAT Reporting Quality: Experimental Study in Emerging Markets. <i>Journal of Risk and Financial Management</i>, 17(11), 477.</p> <p>-Mahboub, R. (2025). Corporate Governance and Obfuscation in Chairmen's Letters: The Case of MENA Banks. <i>Journal of Risk and Financial Management</i>, 18(1), 8.</p> <p>-Hamadeh, A. H., Nouraldeem, R. M., Mahboub, R. M., & Hashem, M. S. (2025). Auditors' Intention to Use Blockchain Technology and TAM3: The Moderating Role of Age. <i>Administrative Sciences</i>, 15(2), 61.</p> <p>-Hamadeh, A. H., Nouraldeem, R. M., Mahboub, R. M., & Hashem, M. S. (2025). Auditors' Intentions to Use Blockchain Technology: Do Trust in Technology, UTAUT Factors, and Age Matter?. <i>International Journal of Applied Economics, Finance and Accounting</i>, 22(2), 53-66.</p> <p>-Mahboub, R. M. (2025). Determinants of climate change disclosure in the MENA region: Insights from CDP companies. <i>Sustainable Futures</i>, 10, 101159.</p> <p>-Mahboub, R., & Ghanem, M. (2025). The influence of ESG dimensions on financial performance: Evidence from Egyptian listed firms. <i>Frontiers in Sustainability</i>, 6, 1566204.</p> <p>-Mahboub, R. (2026). The Impact of Firm-Specific Characteristics on the Readability of Bank Annual Reports: Evidence from MENA Countries. <i>Advances in Decision Sciences</i>, 30(2), 157-196.</p> <p>-Mahboub, R., Alshraideh, A., and khait, A. (2026). Leveraging Tax Incentives to Drive Sustainable Tourism: A Study on Aligning Environmental and Digital Strategies through Tourist Perspectives in the UAE. <i>Journal of Scientific Conferences</i>, 4(1), 246-258.</p> <p>-Hamdoun, M., Mandour, M., & Mahboub, R. (2026). Mediating Role of Governance on Audit Culture and Audit Quality Evidence from Lebanon. <i>International Journal of Computer Information Systems and Industrial Management Applications</i>, 18(13s), 576-588.</p> <p>-Mahboub, R. (2026). Governance and digital risk: How board composition influences cybersecurity disclosure in Lebanese banks. <i>Social Sciences & Humanities Open</i>, 14, 103660.</p>
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Memberships:	-Member of the American Accounting Association (AAA).
	-Member of scientific committees of international academic conferences.
	-Editorial Board Member of the European Research Studies Journal.
	-Editorial Board Member of the International Journal of Economics and Business Administration.
	-Reviewer for numerous international peer-reviewed journals in accounting, finance, business, sustainability, and management, including journals such as Heliyon, Administrative Sciences, Cogent Business & Management, Business Strategy and the Environment, and others.
International experience through:	-Participation in international conferences and workshops in Lebanon, Jordan, UAE, Spain, Germany, Italy, and online global academic platforms.
	-Keynote speaker in international academic webinars and scientific events in accounting, auditing, and financial reporting.
	-Participation in Erasmus+ MORALE training programs across Europe focusing on higher education innovation, leadership, and digital learning.
Management Activities	-Member of Faculty committees including Quality Assurance, Graduate Studies, Accreditation, Scientific Research Ethics Committee, Comprehensive Examination, Financial Aid, Library, Faculty Council, IRB, and Disciplinary Committee.
	-Director of Student Activities, Faculty of Business Administration, Beirut Arab University.
	-PhD Coordinator and Academic Advisor for undergraduate and postgraduate students.
	-Contribution to institutional governance, academic planning, and faculty-level decision-making processes.
Academic Activities	-Teaching accounting courses at undergraduate, master's, MBA, DBA, and PhD levels for more than 19 years.
	-Supervision and examination of MBA, MSc, DBA, and PhD theses in accounting and related fields.
	-Keynote speaker at international conferences and scientific symposia.



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Personal Background/ Experience	<p>-Participation in academic workshops, seminars, and professional development programs.</p> <p>-Contribution to curriculum development and academic quality enhancement initiatives.</p> <p>Dr. Rasha Mohamad Mahboub is an Associate Professor of Accounting at Beirut Arab University, Lebanon, with extensive experience in higher education, research, academic leadership, and postgraduate supervision. She has dedicated her entire professional career to academia and has accumulated more than nineteen years of experience in teaching, research, curriculum development, quality assurance, academic administration, and student mentoring.</p> <p>She obtained her Bachelor's Degree in Accounting with a Very Good distinction from Beirut Arab University in 2006. Shortly after graduation, she began her academic career as a tutor and accounting instructor, teaching in various educational institutions while simultaneously gaining practical exposure through training in banking, accounting, and auditing. She later joined Beirut Arab University in administrative positions within the Academic Staff Affairs Department and Human Resources Department, where she developed valuable organizational, managerial, and administrative skills that complemented her academic development.</p> <p>Driven by a strong commitment to academic excellence, she pursued postgraduate studies and earned a Master's Degree in Accounting in 2011. Her master's thesis focused on the critical success factors affecting the implementation of the Balanced Scorecard in private universities, reflecting an early interest in performance measurement and organizational effectiveness. In 2012, she was appointed as a Teaching Assistant in the Department of Accounting and commenced her doctoral studies. She successfully completed her PhD in Accounting in 2017 with a dissertation entitled "Impression Management Using Discretionary Narrative Disclosure Strategies: An Empirical Study of Banks' Annual Reports in the MENA Region." Her doctoral research contributed to the literature on corporate reporting, disclosure practices, and financial communication within emerging markets. Following the completion of her PhD, she was promoted to Assistant Professor and subsequently to Associate Professor in 2022 in recognition of her sustained achievements in teaching, research, academic service, and scholarly productivity. Throughout her academic career, she has taught a broad range of undergraduate and postgraduate courses in financial accounting, managerial accounting, accounting information systems, financial reporting, auditing, financial statement analysis, international accounting standards, and research methods. She has also supervised and examined numerous MBA, MSc, DBA, and PhD theses covering</p>
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diverse topics in accounting, auditing, corporate governance, banking, sustainability, and financial technology.

Her research portfolio encompasses financial reporting quality, impression management, corporate governance, sustainability and ESG reporting, accounting information systems, artificial intelligence, blockchain technology, auditing, and banking sector studies. She has authored and co-authored numerous publications in internationally recognized peer-reviewed journals indexed in Scopus and Web of Science and has published academic books in the field of accounting. Her scholarly work has gained regional and international recognition and has contributed to advancing knowledge in accounting and financial reporting within emerging economies.

In addition to her research and teaching responsibilities, Dr. Mahboub has played an active role in university governance and academic leadership. She has served on numerous committees related to graduate studies, accreditation, quality assurance, scientific research, institutional review, and student affairs. She has also contributed to curriculum development, course coordination, accreditation processes, and institutional quality enhancement initiatives. Her commitment to academic excellence is further reflected in her role as a PhD coordinator, academic advisor, and mentor to students at undergraduate and postgraduate levels.

Beyond her institutional responsibilities, Dr. Mahboub actively participates in the international academic community as a reviewer and editorial board member for several reputable journals in accounting, business, finance, and management. She has delivered keynote speeches, participated in international conferences and scientific symposia, and contributed to professional and academic discussions on financial reporting, accounting research, artificial intelligence, blockchain technology, sustainability, and higher education development.

Her academic achievements have been recognized through several awards and distinctions, including the Sharjah Award for Best Doctoral Dissertation in Administrative Sciences in the Arab Region (Second Place) and the Distinguished Reviewer Award from the Journal of Governance and Regulation. Through her continuous engagement in teaching, research, academic leadership, and community service, she has established a strong reputation as a dedicated scholar, educator, mentor, and contributor to the advancement of accounting education and research both regionally and internationally.

Other:	<ul style="list-style-type: none">-Recipient of the Sharjah Award for Best Doctoral Dissertation in Administrative Sciences (Second Place, 2018).-Recipient of the Distinguished Reviewer Award, Journal of Governance and Regulation (2021).-Recipient of the Best Effective Researcher Award, Beirut Arab University (2024–2025).-Recipient of the Best Researcher Award, Beirut Arab University (2011).
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