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Contacting with those experts helped me to understand the perspective of those involved in leadership position and to provide insight that would help interpret the empirical result I found.

Personal contact represent qualitative research, I recognize that qualitative research does not allow for the statistical projection of results to the large
population of professional and educators from which experts participants were selected. However, selected experts provide the emotional depth and breadth of opinion within which statistical data can be interpreted and understood. This depth and breadth can provide a vibrancy absent in qualitative research when qualitative research yields consistent patterns across experts it is possible to gain valuable information that can be applied to education decisions. Because, I used both qualitative and quantitative research methods, I was able to promoting the convergence

1. International expert

Professor and Doctor Gert H. Karreman, Dutch nationality, from 1998 on words emphasis in the work of Gert Karreman is placed on international research into the development of accounting education, as projet director for the European institute for advanced studies in management.

He is responsible for a research project on the impact of globalization on accounting education {GAEP, 2002} this project known as global accounting education project and also he participated the responsibility on global accounting education benchmark {GAEB, 2005} and trends in global accounting education 2007. Contact have been made between Gert Karreman and the international accounting standards board, European union, the organization for economic cooperation and development, world bank, united nations conference for trade and development {UNCTAD}
2. National experts in Yemen

a. Professor and Doctor/ Mansor al ademy, he is the author and responsible of teaching research methodology in Sana'a University, economy and Commerce College,

b. Sameer al absy, the president of Yemenis association of certified public accountants {YACPA}

c. Mohammad Drhem Ali, he is Deputy president of Central organization for control and auditing {COCA}, economic sector

d. Dr/ Hamoud Ali Alnajar, he is chief of communication and coordination office. WTO, director of project management unit, support of Yemen's accession to WTO

3. National experts in India

a. Dr/ Sharad L. Joshi, he was a former head of management and research center for Ph.D study, now he is management director of Vishwakarma institute of management.

b. Dr/ Y.R.Waghmari, he is vice principal in modern college of Art, Sciences and commerce, also chairman: board of studies in accountancy, and member of academic council University of Pune

c. Dr/ T.P. Ghoshi, he is director of studies in the institute of chartered accountants of India, he prepared and published Common proficiency test and chartered accountancy global career opportunities through A premier professional institute
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**SALAH AL SAYED ABDRABBUH**

Signature of Researcher