BIBLIOGRAPHY
- **Reference Books**


Jarbou, Youssef. (2002). “Review if the advance audit according to international auditing standards”, the first edition.


- Journals and Periodicals


AlOtaibi, Salim bin Abdullah, “Quality of Audit as One of the Pillars of Governance Mechanisms”, Umm Al-Qura University, Saudi Arabia, p. 122. [Available at http://www.acc4arab.com/acc/]


Arthur Andersen & Co. (1996).“ Study and Evaluate the Accounting and Auditing Profession in the Republic of Yemen”, the Central Organization for Control and Auditing, Sanaa, October. p .3.


Humphrey, Christopher .(1997).“ Debating Audit Expectations” , Current Issues in Auditing (March):pp. 9-10.


Khalil, Mohammed Ahmed Ibrahim.(2005).“ The Role of Corporate Governance in Achieving the Quality of Accounting Information and Their Reflections on the Stock Market” , the study of applied theory, Journal of Commercial Research Studies ,the year twenty-fifth , the first issue, Zagazig University, Banha, pp. 720-740.


Law No. 45 in 1999 Concerning Privatization, (Sana’a, Ministry of Legal Affairs, Official Journal, 1999, Article 3).

Mutair, Hussein Raafat .(2010). “ Mechanisms of Strengthening the Role of The External Audit in Corporate Governance” , Islamic University .p. 64.
Rezaee, Z., K.Olive, and G. Minmier.(2003).“ Improving Corporate Governance: 
the Role of Audit Committee Disclosures” , Managerial Auditing 
Journal, 18 , pp. 531-536.

Saleh, Mohammed Jalal.(1987). “ Regulation of the Audit Profession and its 
of the Faculty of Commerce, Sana’a University, No. 8, January . p .37.

Saleh, Redha Ibrahim .(2002).“ The Audit Report and the Expectations Gap 
between Auditors and Investors -a Theoretical-Applied Study: The Case 

Sami, Majdi Mohammed.( 2007). “ The Role of Internal Audit in Activation of 
Corporate Governance - a Field Study in the Insurance Companies”, Tanta 
University, p .10.

Saraya, Mohamed El-Sayed & Abdul Wahab Nasr. ( 2010). “ Modern Control and 
Internal Audit “, Faculty of Commerce - Alexandria University, p.42.

Sawi, Abdel-Hafiz .(2005). “ The Stock Market In Palestine” , the files and the 
issues of Jerusalem Online.

on the Quality of Financial Reporting and Auditing: Perceptions of 
Auditor and Directors in Singapore”, Accounting and Finance.

Sweeney, Breda.(1997).“Bridging The Expectations Gap – on Shaky Foundations” 

Waked, Maher.(2007).“ Good Governance and Financial Establishments” , Auditor 
Magazine, June, pp. 71-72.

Yusuf, Mohammad Tariq.(2003).“Corporate Governance” ,Journal of the 
Accountant, the Association of Egyptian Accountants and Auditors , No. 
16th, October-December, p. 11.

Zaghloul, Ahmed Hassan.( 1994).“Analytical Study of the Efforts of the 
Professional Organizations on the Auditor’s Responsibility for Illegal Acts 
for its Clients”, the Scientific Journal of the Economy and Trade, Ain 
Shams 2: pp. 1809-1820.
- **Dissertations**


Al-ghazui, Hussein Abdel-Galil. (2010). “Corporate Governance and its Impact on the Level of Disclosure of Accounting Information”, experimental study on the public shareholding companies in the Kingdom of Saudi Arabia, a Masters degree, the Arab Academy in Denmark.


- **Conferences And Seminars**


  Ait zian, Qrino Kamal, Hussein. (2008). “Determinants and the Standards of Corporate Governance - special reference to the type applied in Algeria”, the third national forum, ways to implement good governance in the national institutions, Algeria, Khamis Miliana.


  Bilal, Mohamed Samir. (2005). “The Role of Control on the Quality of Audit in Achieving the Objectives of Corporate Governance”, the fifth conference
on corporate governance, and its accounting, administrative, and economic dimensions, Alexandria, Egypt.


- Website
Association of Chartered Accountants, [http://yacpa.org/ar/?PageID=174].
Guidebook of Audit Committee work.(2010). P. 5.[Available at: http://www.ybc-
yemen.com/ar/articles/view/96].
[Available at: http://cg.ybc-yemen.com/ar/articles/view/84].
National Information Center of Yemen, [http://www.yemen-nic.info/yemen/#en].
Profile of Yemen, [www.yemen-nic.net/englsihsite/sitecontaints/aboutyemen/quick
view/aboutyem.htm].
Yemen Factsand History.
[http://asianhistory.about.com/od/yemen/p/ProfYemen.htm].
Yemen Tourism, [http://www.yementourism.com/arabic/yemen].
results of an opinion poll in Yemeni companies “practices and trends”,
the Center for International Private Enterprise CIPE. [Available at
http://www.cipe-arabia.org.]