

## **PUBLICATIONS**

- 1- “Environmental and cultural factors and its impact on different models of international accounting, Journal of accounting-management and insurance”, 1990, Faculty of Commerce, University of Cairo.
- 2-“ Tax policy and its impact on the financial reports”,1990, Journal of studies and business researches, Faculty of Commerce, Banha, Zagazig University.
- 3-“The Influence of cultural factors on accounting disclosure ”,1991, Journal of costs, Arab Association for the costs.
- 4- “Accounting framework for measuring and evaluating government performance”,1992, The Journal of scientific research and business studies - Faculty of Commerce and Business Administration at El Zamalek - Helwan University.
- 5-“ the agency theory and its role in the development of auditors responsibility”, 1993, Journal Studies in Business and Finance, College accounting – Ghiryan, University of El Gabal el Akhdar, Libya.
- 6-“ Development of double-entry system for the purposes of applying computer technology, 1993, Journal Studies in Business and Finance”, College accounting, Ghiryan, University of El Gabal el Akhdar, Libya.
- 7-“ Taxes as a social phenomenon: historical-analytical study ”, 1994, Journal of costs, Arab Association for the costs.
- 8- “Development the responsibility of the External auditor in the contemporary society under the evolution of corporate responsibility”, 1994, Journal of costs, Arab Association for the costs.
- 9-“ Development and improving the faculty members abilities”, 1997, A working paper, symposium Accounting Department, Faculty of business Administrative - King Saud University
- 10-“ Various strategies to protect the community and preserve the environment ” (comparative analysis), 2006, . methodologies forum of the accounting and auditing development
- 11-“ Improving Accounting education ” , The 3D forum of accounting and auditing firms in GCC countries. May 2008 Doha Qatar.

### **MOREOVER:**

- Standard Criteria being authored for the Saudi Organization of Certified Public Accountants (SOCPA) :

- 1- The auditors responsibility to consider fraud in an audit of financial statement.
- 2- Personal financial statements.

-Prepared materials for SOCPA and GCCAAO exams :

- 1- ZAKAT and Taxation for the Saudi Organization of Certified Public Accountants (SOCPA).
- 2- ZAKAT and Taxation for GCC accounting and auditing organization (GCCAAO) .