LIST OF REFERENCES

Ahmad Bakhtiar & Mohd. Nazli (2003), *Islamic Worldview and Effective Corporate Governance*, MBA theses, International Islamic University, Malaysia.

Ahmad, Z., Noor Sufiawati Khairani, Marshita Hahim (2003). The Internal Auditor's Role in the Detection and Prevention of Fraud: A Conceptual Paper on the Current Development.

Arnold Schneider (2003), "An Examination of Whether Incentive Compensation and Stock Ownership Affect Internal Auditor Objectivity," *Journal of Managerial Issues*, Georgia Institute of Technology, Vol. 15 No. 4, pp. 486-497.

Audit Scotland (2001), Raising the standard of internal audit in Scottish councils. (August). The Accounts Commission of Scotland.

Baker, C. R. (2002), Investigating Enron As A Public Private Partnership, Accounting, Auditing & Accountability Journal, Vo. 16, No. 3, 446-466.

Bank for International Settlements (2001), *Internal audit in banks and the supervisor's relationship with auditors*. August. Available from http://www.bis.org/publ/bcbs84.htm. Accessed August 1, 2004.

Banker, R.D., Potter, G., Srinivasan, D., 1998, "An empirical investigation of an incentive plan based on nonfinancial performance measures", Dhinu Srinivasan, University of Pittsburgh, PA.

Barrett, et al., 1990. What bankers want to know before granting a small business loan. *Journal of Accountancy* (April): 47-54.

Berle, A., and G. Means (1932) *The Modern Corporation and Private Property,* New York: Macmillan.

Blindell, J., (2003), "Dealing with White Collar Crime Internal Control", available at http://www.whitecollarcrime.co.za/dwc/dwc9.htm

Burrowes & Persson (2000), "A Precedent for Performance and Value for Money Audits," *Managerial Auditing Journal*, Vol. 15 No. 3, pp. 85-97.

Cadbury Committee, 1992, Report of the Committee on the Financial Aspects of Corporate Governance, Gee, London.

Chapra, U. M. and Ahmed, H. (2002). Corporate governance in Islamic financial institutions. Occasional Paper No. 6. Islamic Development Bank: Jeddah.

Christina Patilis (2004), *The Internal Auditor's Role in Sarbanes-Oxley*. February 23. Available from http://AccountingWeb.com. Accessed July 31, 2004.

Coles, J. W., McWilliams, V. B., & Sen, N. (2001). An examination of the relationship of governance mechanisms to performance. Journal of Management, 27: 23-50.

Cooper & Leung (1994), "Internal Audit: An Australian Profile," *Managerial Auditing Journal*, Vol. 09 No. 3, pp. 13-19.

Country Report (2003), Audit Function of Public Listed Companies in Malaysia. December 3. Available from http://www.cacg-inc.com. Accessed August 6, 2004.

CPA Aust (2003), "Concept Paper - The Role of Internal Audit," Internal Audit Framework. Available: treasury.act.gov.au/accounting/download/bp3.pdf. Accessed Aug 6, 2004.

Dahya, J., J. J. McConnell and G. N. Travlos (2002), 'The Cadbury Committee, Corporate Performance and Top Management Turnover', Journal of Finance (February 2002), pp. 461-483.

Dedman, E 2003, 'The Cadbury Committee recommendations on corporate governance – a review of compliance and performance impacts', *International Journal of Management Reviews*, vol. 4, no. 4, pp. 335-352.

Denis, DK & McConnell, JJ 2003, 'International Corporate Governance', *Journal of Financial and Quantitative Analysis*, vol. 38, no. 1, pp. 1-36.

Denis, DK (ed) 2001, 'Twenty-five years of corporate governance research ... and counting', *Review of Financial Economics*, vol. 10, pp. 191-212.

Dominic YH Lai (2004), Corporate Governance in Malaysia: The Underlying Chinese Business Culture. (2 January). DBA Dissertation, University of South Australia.

Dr. Balachandran A Shanmugam (2003), "The Ethical Dimension in Corporate Governance," *Journal of MAICSA*, (August), 4 - 8.

Dr. Philomena Leung (2003), "The Role of Internal Audit in Corporate Governance and Management in Australia," Melbourne: RMIT University.

Edmondson, G. (2004), How Parmalat Went Sour; Here's The Skinny on Europe's Enormous Financial Scandal, Business Week, Iss. 3865; pp46.

Elwin Goh (2002), *Towards Good Corporate Governance in Malaysia*. Available from www.maicsa.org.my. Accessed July 31, 2004.

Fogarty, T.J., Kalbers, L.P., 2000, "An empirical evaluation of the interpersonal and organisational correlates of professionalism in internal auditing", Accounting and Business Research, 30, 2, 125-36.

Garcia, Gore & Pope (2003), Corporate Governance, Non-Audit Services and Auditor Independence. (April). MBA theses, Lancaster University, UK. Available from lancs.ac.uk/staff/garciab/files/garciagorepope2003wp.doc. Accessed Nov 8, 2004.

Grant, GH 2003, 'The evolution of corporate governance and its impact on modern corporate America', *Management Decision*, vol. 41, no. 9, pp. 923-934.

Haley, UCV 2000, 'Corporate Governance and Restructuring in East Asia: An Overview' in 8 th SJE Conference on Corporate Governance and Restructuring in East Asia, Seoul, South Korea, pp. 1-52.

Haniffa, RM & Cooke, TE 2002, 'Culture, Corporate Governance and Disclosure in Malaysian Corporations' *Abacus*, vol. 38, no. 13, pp. 317-349.

Hasnah Haron, Rozaldy Ramsi, Ishak Ismail, Sofri Yahya (2002). The Reliance of External Auditors on Internal Auditors.

Hermanson, H.M., 2000, "An analysis of the demand for reporting on internal control", Accounting Horizons, 14, 3, 325-41.

Holly J. Gregory (1999), Overview of Corporate Governance Guidelines & Codes of Best Practice in Emerging Market. November. Available from www.thecorporatelibrary.com. Accessed August 2, 2004.

ICAEW, 2000, Risk Management and the Value Added by Internal Audit, ICAEW, London.

Ingley, C.B., & van der Walt, N.T. (2003). Board configuration: Building better boards. *Corporate Governance. The International Journal of Business in Society* 3 (4), 5-17.

Institute of Internal Auditors Malaysia (2002), Survey on Internal Audit Function of Public Listed Companies in Malaysia, September, Kuala Lumpur: Research Committee.

James Roth & Donald Espersen (2002), "Internal Auditor's Role in Corporate Governance," Florida: Institute of Internal Auditors Research Foundation.

James, Kevin L. (2003), "The Effects of Internal Audit Structure on Perceived Financial Statement Fraud Prevention," *Accounting Horizons 08887993*, Vol. 17, Issue 4 (December).

Josef Eby Ruin (2001), Essentials of Corporate Management, Kuala Lumpur: MICG.

Justin Iu & Jonathan Batten (2001), The Implementation of OECD (Organisation for Economic Co-operation and Development) Corporate Governance Principles in Post-Crisis Asia, Australia: Greenleaf Publishing, pp. 47-62

Kang, D 2003, 'The impact of Enron on Corporate Governance in Asia', *Vermont Law Review.*, pp. 1-14.

Kang, SM 2001, The Listing Requirements of Kuala Lumpur Stock Exchange: What Directors and Senior Management Need to Know, Butterworths Asia, Singapore.

Kenneth Foo (2003), "Internal Controls of Corporate Governance – A General Overview," *Journal of MAICSA*, (December), 10 -14.

Khatri, Y, Leruth, L & Piesse, J 2003, 'Corporate Performance and Governance: A Stochastic Frontier Approach to Measuring and Explaining Inefficiency in the Malaysian Corporate Sector', International Monetary Fund Working Paper, pp. 1-26.

KLSE-PricewaterhouseCoopers 2002, Corporate Governance: Malaysian Survey of Public Listed Companies, Independent Non-Executive Directors and Institutional Groups.

KPMG (2003), Internal audit's role in modern corporate governance - Thought leadership series. Available from http://aci.kpmg.com.hk. Accessed August 6, 2004.

KPMG, 1999, Transforming Internal Audit from Its Compliance Role into a Strategic Organizational Tool, KPMG, London.

KPMG, 2003, The Fraud Update from KPMG Forensic: Internal Audit and Fraud Risk, KPMG International, UK

Krogstad, J.L., Ridley, A.J., Rittenberg, L.E., 1999, "Where we're going", Internal Auditor, October, 28-33.

Lemmon, M. L., and K. V. Lins. 2003. "Ownership Structure, Corporate Governance, and Firm Value: Evidence from the East Asian Financial Crisis." *Journal of Finance* 58 (4): 1445–68.

Lins, K. V. 2003. "Equity Ownership and Firm Value in Emerging Markets." *Journal of Financial and Quantitative Analysis* 38 (1): 159–84.

MAICSA (1999), Perspectives on Corporate Governance & Management, Kuala Lumpur: Star Publications.

Maijoor, S., 2000, "The internal control explosion", International Journal of Auditing, 4, 101-9.

Malaysian Code on Corporate Governance (2003). Finance Committee on Corporate Governance, Securities Commission. Kuala Lumpur: MCGG.

Mark C Terrell and Scott A Reed (2004), "Audit Committees Shoulder More Demanding Role, Spurred by Corporate Accountability Reforms," *Journal of Association of Internal Accountants*, (February), 17 - 21.

Martin Bariff, Chair (2003), "Internal Audit Independence and Corporate Governance," (April 30). Florida: Institute of Internal Auditors Research Foundation.

McCall, S.M. (2002), The auditor as consultant, Internal Auditor, Vol.59, No.6, pp.3-39.

McNamee, D., McNamee, T., 1995, "The transformation of internal auditing", Managerial Auditing Journal, 10, 2, 34-7.

Moeller (2004), Sarbanes-Oxley and the New Internal Auditing Rules, USA: John Wiley & Son Inc.

Morck, R & Yeung, B 2003, 'Agency Problems in Large Family Business Groups', Entrepreneurship Theory and Practice, pp. 367-382.

Morck, R 2003, 'Corporate Governance and Family Control' in *Global Corporate Governance Foru*m, Washington DC, pp. 1-23.

Ow-Yong, K & Cheah, KG 2000, 'Corporate Governance Codes: a comparison between Malaysia and the UK', *Corporate Governance: The Int J of Effective Board Performance*, vol. 8, no. 2, pp. 125-132.

Pei Sai Fan (2004), "Review of Literature & Empirical Research on Corporate Governance," Monetary Authority of Singapore Staff Paper No.29 (March). Available from www.mas.gov.sg/masmcm/upload/mm.pdf. Accessed Sept 5, 2004.

Pentland, B., 2000, "Will auditors take over the world? Program, technique and the verification of everything", Accounting, Organizations and Society, 25, 307-12.

Power, M., 1999, "Regulating organisations from the inside: Turnbull and the rise of the internal auditor", paper presented at the Best Practice Corporate Governance Conference, 4 October, London.

Power, M., 1999, The Audit Implosion: Regulating Risk from the Inside, ICAEW, London.

Priscillia Yap (2003), "Corporate Governance: The Challenges Ahead," *Journal of MAICSA*, (May), 10 - 12.

Prowse, S 2003, 'Corporate Governance in East Asia: A Framework for Analysis', World Bank Working Paper, pp. 113-155.

Ramamoorti, S. (2003), Internal Auditing: history, evolution, and prospects. In Bailey, A.D., Gramling, A.A. & Ramamoorti, S. (eds.), *Research Opportunities in Internal Auditing*, Altamonte Springs Florida: The Institute of Internal Auditors Research Foundation, pp. 1-23.

Rittenberg, L.E. & Covaleski, M.A. (1997), *The Outsourcing Dilemma: What's Best for Internal Auditing*, Altamonte Springs Florida: The Institute of Internal Auditors Research Foundation.

Russian Institute of Directors (2003), "Internal Audit at Russian Enterprises - survey of boards of directors, top executives and internal audit directors," Moscow: Institute of Internal Auditors.

Shleifer, A., and R.W. Vishy (1997) 'A Survey of Corporate Governance', *Journal of Finance* 52.2: 737-83.

Solomon, JF, Lin, SW, Norton, SD & Solomon, A 2003, 'Corporate Governance in Taiwan: empirical evidence from Taiwan company directors', *Corporate Governance*, vol. 11, no. 3, pp. 1-14.

Spira & Page (2002), "The Reinvention of Internal Control and The Changing Role of Internal Audit," *Accounting, Auditing & Accountability Journal*, Vol. 16 No. 4, pp. 640-661.

Stuart Manson and Mahbub Zaman (2000), *Auditor Communication in an Evolving Environment: Going beyond SAS 600 Auditors' Reports on Financial Statements*. Research paper, University of Wales, Aberystwyth.

Suto, M 2003, 'Capital Structure and Investment Behaviour of Malaysian Firms in the 1990s: a study of corporate governance before the crisis', *Corporate Governance*, vol. 11, no.1, pp. 25-39.

The Institute of Internal Auditors (2003), *Internal Auditing Reporting Relationship:* Serving Two Masters, Altamonte Springs Florida: The Institute of Internal Auditors Research Foundation.

The International Organisation of Securities Commissions (2003), "Monitoring Auditor Independence," *Journal of Company Secretary*, Volume 13 – 1 (January).

The Professional Practice Framework (2002); The Institute of Internal Auditors (USA)

Treadway, 1987, Report of the National Commission on Fraudulent Financial Reporting.

Turnbull's Report (September 1999), Internal control within the framework of risk management. Available from http://www.icaew.co.uk/internalcontrol

Watts, D 2003, 'Paying for the value of well governed companies', *Balance Sheet*, vol. 11, no. 1, pp. 42-45.

Yeh, YH, Lee, TS & Woidtke, T 2001, 'Family Control and Corporate Governance: Evidence from Taiwan', *International Review of Finance*, vol. 2, no. 1/2, pp. 21-48.