BIBLIOGRAPHY

Banks, William and Fisher, James (1997), "University Accountability in England, Wales and Northern Ireland (1992-1994)", Journal Of International Accounting Auditing and Taxation, 6, 2, 211-217.

Berita Harian (31 Ogos 2002),"Bidang Pendidikan Pikat Pelajar Asing", Berita Harian Publishing Sdn.Bhd (Malaysia).

Cameron, John and Guthrie, James (1993), "External Annual Reporting by an Australian University: Changing Patterns", Financial Accountability and Management, Feb 1993, 1-15.

Coy, David; Keith, Dixon and Tower, Greg; (1991), "External Reporting by New Zealand Universities 1985-1989: Improving Accountability", Financial Accountability and Management, Oxford, Autumn 1991, 7, 3, 159-178.

Coy, David; Keith, Dixon and Tower, Greg; (1992), "University Annual Reports 1990-Improving Communication with Stakeholders", Accountants Journal, April 1992, 57-61.

Coy, David; Keith, Dixon and Tower, Greg; (1993), "Tertiary Institutions' Annual Reports: Still Room for Improvement", Accountants' Journal, October 1993, 76-80.

Coy, David; Keith, Dixon and Tower, Greg; (1994), "Public Sector Reform in New Zealand: The progress of Tertiary Education Annual Reports 1990-1992", Financial Accountability and Management, 10(3), August 1994, 253-261.

Coy, David; Dixon, Keith; Buchanan, John and Tower, Greg; (1997), "Recipients of Public Sector Annual Reports: Theory and Empirical Study Compared', British Accounting Review (1997), 29,103-127.

Coy, David and Pratt, Michael (1998), "An Insight into Accountability and Politics in Universities: A case study", Accounting, Auditing and Accountability Journal, Bradford, 1998, 11,5,540-546.

Coy, David and Keith, Dixon; (2002), "The Public Accountability Index (PAI): An Index with Parametric Statistical Power to measure the quality of annual reports", Paper presented to the European Accounting Conference Copenhagen, April 2002.

Cutt, James (1993), "Higher learning in accountability", CA Magazine, August 1993, 47-48.

Dixon, Keith; Coy, David; Buchanan, John and Fry, Jackie; (2002), "Annual Reports of Social Enterprises: an audience perspective on their qualitative characteristics", Paper presented to the 25th Annual Congress of The European Accounting Association, Copenhagen, April 2002.

Engstrom, J.H, (1988)," Information Needs Of College and University Decision Makers (Research Report), Norwalk, CT: GASB, 1988.

Engstrom, John H and Fountain, James R; (1989), "College and University Financial reporting: A survey of important financial decision makers", The Government Accountants' Journal, Arlington, Summer 1989.

Fischer, Mary L and Gordon, Teresa P; (1991), "Towards Better Annual Reports for Colleges and Universities", The Government Accountants' Journal, Arlington, Summer 1991, 35-44.

Fischer, Mary L; Coy, David and Gordon, Teresa P; (2000), "Public Accountability: Anew Paradigm for College and University", Critical Perspectives On Accounting, 2000, 1-31.

Gray, R; Owen, D and Maunders, K; (1987), "Corporate Social Reporting: Accounting and Accountability, Englewood Cliffs NJ, Prentice Hall International, 1987.

Gray, Rob and Haslam, Jim; (1990), "External reporting by UK Universities: An Exploratory Study of Accounting Change", Financial Accountability and Management, 6(1), Spring 1990.

Hancock, P; Tower, G and Holloway, D; (1994)," Application of the reporting entity concept to universities", Australian Accounting Review, 4(1), 51-72.

Henke and Conway, Jr, (1989), "A Recommended Reporting Format For College and University Financial Statements", Accounting Horizons, June 1989,49-65.

Konrath, Larry F, (1976), "Public Accountability Of College and Universities", The CPA Journal, New York, Feb 1976, 46(2), 25-28.

MASB" A framework or the preparation and presentation of financial statements", 1998.

McCrindell, James and Roy, Paul-Emile; (1998), "Public Needs, public purse", CA Magazine, December 1998, 37-42.

Mohamed Rosni Amir Hussin and Professor Madya Dr Mohamad Tayib, " Good Budgeting Practices in the Malaysian Public Universities", Working Paper Series No 11/2001, Universiti Utara Malaysia.

Nelson, Morton; Tower, Greg; Banks, William and Fisher, James; (1997), "University accountability in Australia: 1993-1995", Accountability and Performance, 3, 2, August 1997, 1-19.

Nelson, Morton; Fisher, James and Banks, William; (1997), "Canadian University Accountability: Room for improvement", CMA Magazine, Dec 97/Jan 98, 71, 10, 1-6.

News Straits Times, Management Times, (23 March 2001)," Universities embracing wholeheartedly switch to corporate mode", Berita Harian Publishing Sdn. Bhd, 2001.

New Zealand Society Of Accountants (1987), "Statements Of Public Sector Accounting Concepts, Wellington.

Shirenjit Kaur John (1993),"Accountability in Public Sector in Malaysia", MA Theses, Universiti Utara Malaysia.

Skudai Post Online, UTM, Disember 1997," Perkorporatan Universiti: Dasar dan Pelaksanaanya", 1997.

Statutory Bodies (Account and Annual Reports) Act 1980, Malaysia.

Treasury Circular No 15 (1994), Treasury Department, Malaysia.

Tower, Greg; Coy, David and Dixon, Keith; (1994)," Preparers' perspectives on Annual Reporting" Chartered Accountants Journal, Nov 1994, 26-27.

Universiti Sains Malaysia, (1999),"Kajian Yuran Pengajian Di Institusi Pendidikan Tinggi Awam Di Malaysia", Institut Penyelidikan Pendidikan Tinggi Negara USM, Pulau Pinang, Julai 1999, Malaysia.

Wynne, Andy (2002), " Public Sector Comment: Are financial statements enough?", Accounting and Business, January 2002, 14.