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Nota di contenuto	CONTENTS; EDITORIAL ADVISORY BOARD; Abstracts and keywords; A study of the audit committees' functioning in Bahrain Empirical findings; A quality self-assessment model; The ability of analytical procedures to signal transaction errors; International knowledge, skills, and abilities of auditors/accountants Evidence from recent competency studies; Audit expectation gap The case of Malaysia; Environmental management and auditing systems The reality of environmental self-regulation; An examination of the relationship between internal and external audit in the Saudi Arabian corporate sector Antecedents and consequences of organizational commitment to accounting organizationsFactors contributing to auditor-change decisions in Malta; News items
Sommario/riassunto	Audit committees (ACs) are a powerful tool in effective corporate governance. This study examines the functioning of ACs in Bahrain from the responses of 30 companies listed on the Bahrain stock exchange. Data were collected from questionnaires from companies and the audit firms. The study primarily focuses on the extent to which companies in Bahrain have been following the standard recommendations and guidelines provided by the blue ribbon

committee (BRC). Size, type of auditors and industry type influence the establishment of ACs in Bahrain. The establishment of ACs have been slow yet, most
