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Name: Doaa El-Sawi Youssef

Faculté de Droit

Section: de Droit Public

Degree: PhD

Title of Thesis: Les Lois Organiques et Leur Relation avec le Pouvoir et les Libertés



Abstract:

Les règles de Droit Constitutionnel ont plusieurs sources, dont les sources écrites et les sources coutumières. Parmi les sources écrites de ces règles, se trouvent des lois qui règlent des sujets de nature ou de fond constitutionnels, connues sous le terme de « lois organiques », pour les distinguer des autres lois normales qui ne règlent pas des sujets constitutionnels.

Les sujets de Droit constitutionnel, par leur nature ou par leur fond, réglés par les lois organiques d'après la position adoptée par la majorité de la doctrine, sont en relation avec les trois pouvoirs publics législatif, exécutif et judiciaire, ainsi qu'avec les droits et les libertés. En effet, il existe un lien très étroit entre les lois organiques et le pouvoir et les libertés, qui s'explique par le fait qu'elles organisent certains des sujets relatifs à ces derniers.

Toutefois, la relation des lois organiques avec le pouvoir et les libertés ne se limite pas à ce seul côté, aussi logique que cela soit, mais elle s'étend à certains autres domaines.

En effet, tout d'abord, l'autorité publique, représentée par le pouvoir législatif, est chargée de l'adoption des lois organiques. Ce, avec le concours du pouvoir exécutif dans ce domaine, ainsi que celui du pouvoir judiciaire.

Ensuite, le pouvoir judiciaire contrôle la constitutionnalité des lois organiques dès qu'elles y touchent, soit a priori, dans les cas où ce contrôle est nécessité pour l'adoption de telles lois, soit a posteriori, en cas de litige devant l'autorité judiciaire.



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Enfin, la relation entre les lois organiques, le pouvoir et les libertés est mise en valeur par les définitions des lois organiques, dont doctrine et juges cherchent à déterminer les domaines d'application ainsi que la nature des sujets qu'elles règlent.

Devant cette relation étroite entre les lois organiques, le pouvoir et les libertés, nous avons décidé de consacrer cette étude à la définition de ces aspects, en la divisant en deux parties principales :

Dans la première partie, nous traitons, dans le premier titre, de la définition des lois organiques et de la détermination de la philosophie derrière son existence et nous démontrons que les définitions présentées par la doctrine et utilisées par la jurisprudence pour définir ces lois se sont axées sur son côté objectif, qui traite de l'objet de son organisation, c'est-à-dire les sujets du pouvoir public, des droits et des libertés.

Par ailleurs, la philosophie derrière son existence réside dans la nature du rôle qu'elle joue par rapport à la Constitution, c'est-à-dire en la complétant et en mettant en œuvre ses règles. Ce qui a influé sur sa dénomination comme lois essentielles ou lois complétant la Constitution en Égypte et, lois organiques en France, ce que nous avons traité dans l'introduction.

Le deuxième titre traite des procédures d'adoption de ces lois, ce qui montre que cette relation s'examine sous deux angles : d'une part, le pouvoir législatif est compétent de manière originaire pour adopter ces lois, et le pouvoir exécutif peut les adopter sous certaines conditions. Le pouvoir judiciaire et quelques organes de l'État jouent également un rôle dans cette adoption. D'autre part, les lois organiques organisent les sujets en relation avec les pouvoirs publics, les droits et les libertés, dès lors qu'ils sont de nature et de fond constitutionnels. Ce qui influe sur leurs procédures d'adoption, différentes de celles des lois ordinaires.

Dans la deuxième partie, nous traitons, dans le premier titre, de l'étendue de l'application des lois organiques. Nous y montrons que cette relation existe par le fait que ces lois organiques sont chargées d'organiser les autorités publiques : législatives, exécutives et judiciaires, ainsi que certains organes de l'État. Mais, également, de déterminer les règles de mise en œuvre de certains droits et libertés et d'instaurer des garanties afin de les préserver.

Dans le deuxième titre de cette partie, relatif au contrôle de constitutionnalité des lois organiques, nous mettons en lumière le lien étroit entre les autorités publiques et les lois organiques par le contrôle de constitutionnalité de ces dernières par ces autorités, tout en ayant sauvegardé son domaine d'application et le fait qu'elles réglementent les autorités publiques, les droits et les libertés.

Nous concluons cette étude par une récapitulation des points examinés et par la proposition de quelques recommandations que nous jugeons nécessaires pour la protection de l'idée des lois organiques dans le système constitutionnel égyptien et, par conséquent, des autorités publiques, des droits et des libertés qu'elles réglementent.



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Name: Ahmed Anees Ahmed

Faculty: Commerce

Dept.: Accounting

Degree: PhD



Title of Thesis: The Relationship between Auditors' Legal Liability, Audit Quality and Financial Statements Users' Decisions

Abstract:

The auditor's legal liability regime comprises a set of legal rules that governs the different aspects of the auditors' legal liability. These aspects are: (1) liability rule; (2) Liability scope; (3) damage rewards; and (4) damage apportionment. Each aspect encompasses many alternative legal rules, and each one of them has different impact on the level of the auditor's liability, and hence on the auditor's efforts (audit quality), and on the volume of investments.

There is a great debate about the legal liability rules that would lead to optimal levels of audit quality and volume of investments. This issue is of great importance in Egypt because of the growing trend toward privatization and economic reform. In addition to, the need to attract foreign direct investments mandates enhancing the quality of financial reports to foster investors trust in financial statements. Finally, since the value of accounting information depends on audit quality, there is an urgent need to enforce the civil legal liability regime of auditors because its one of the fundamental foundations of audit quality. Therefore, the research problem of this study is to determine the features of the appropriate auditor's legal liability regime in Egypt.

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1- The Research Problem

2- The Research Objectives:

211- Determine the most important factors that prevent from enforcing the civil legal liability regime of auditors in Egypt.

2/2- Examine the relationship between the alternatives of the auditor's legal liability rules, audit quality (or audit efforts) and the level (volume) of investment.

2/3- Determine the features of the appropriate auditors' legal liability regime in Egypt.

To accomplish these objectives, the research has been divided into four chapters as follows:

Chapter one: The Auditors Legal Liability.

Chapter two: The Impact of Alternatives of Auditors' Liability Rules on Audit Quality.

Chapter three: Auditors' Legal Liability and Financial Statements Users' Decisions.

Chapter four: Research Results and Discussions

3- Results and Recommendations

311- Results

3/1/1- The results show that the factors that enforce the auditors' legal liability regime in Egypt are the following:



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The ease and time of litigation procedures.
The appropriateness of the damage rewards.
The clarity of the legal rules governing the auditors' legal liability.

The importance of the role of the agencies and organizations supervising and organizing the auditing profession and the stock exchange market with regard to performance of the auditors.

3/1/2- The results indicate that respondents (both auditors and investors) are not aware of the legal rules of the auditors' legal liability as mentioned in the Egyptian laws.

3/1/3- There is positive relationship between damage rewards, level of auditor's efforts and volume of investments.

3/1/4- The results show that a switch from applying the primary beneficiary rule to the foreseen user rule will lead to an increase in audit effort and volume of investment. However, switching from the foreseen user rule to the foreseeability rule will lead to a decrease in auditor's effort (audit quality).

3/1/5- Finally, the results also show that there is an inverse relationship between auditor's legal liability with regard to damage apportionment and audit effort. However, the relationship is positive between auditor's legal liability with regard to damage apportionment and volume of investments.

3/2- Recommendations

3/2/1- Change the item no.109 of the law of corporations' nO.159 for the year 1981 to make auditor's liable for negligence toward the member of a limited class of persons known to the auditor and intended to rely upon his report. However, any other person that does not belong to this class, the auditor should not be liable for.

3/2/2- Reform the stock exchange market law, no.95 for the year 1992 to:

Make the firm's management and its auditors liable for fraud or gross negligence which will lead to misleading information to financial statements users who buy or sell securities.



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Set the criteria that can be used by civil courts to determine the damage rewards to the plaintiffs in securities suits.

Allow the judge to determine the damage apportionment among defendants.

- Apply the hybrid apportionment rule in securities suits



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Name: Heba Salah El-Din Abou El-Sood

Faculty: Commerce

Dept.: Accounting

Degree: MSc



Title of Thesis: The Usefulness of Accounting Information, Economic Variables and Corporate Governance Measures in Predicting Corporate Failure – An Empirical Study

Abstract:

The study is directed to adapting a corporate failure prediction model applied to a sample of Egyptian companies listed in the Egyptian stock market. A sample of 79 companies drawn from the 100 most actively traded firms listed in the Egyptian stock market has been used for the empirical testing.

A pooled sample is formed covering the period 2000-2005 inclusive. The empirical study emphasized improving failure prediction accuracy by introducing two classes of variables besides financial ratios based on accounting information. These classes of variables are economic variables and corporate governance measures. Logistic regression analysis has been used to test the predictive accuracy of four models. Model I included accounting information only. Model II added economic variables to accounting information. Model III included corporate governance measures and accounting information. Finally, model IV employed these three classes of variables together.

Key words:

Corporate Failure Prediction, Accounting Information, Economic Variables, Corporate Governance Measures.



**Best Thesis Awards
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Name: Mohammed Salman Mohamed Salman Tayie

Faculty: Economics and Political Science

Dept.: Political Science

Degree: Ph. D



Title of Thesis: The Scarce of Water Resources and International Conflict: A Case Study of the Nile River Basin

Abstract:

This study aims at analyzing the correlation between the water resources scarcity as an independent variable, on one hand, and the international conflict as a dependant variable, on the other hand. So, it aims at testing the effect of water resources' scarcity in the Nile Basin countries on the international water conflict in the hydrological regional regime of the Nile Basin (1980-2005).

Therefore this study aims at identifying the present water status through evaluating the available or non-available water resources and to what extend they are used (exploited) and developed while satisfying the present needs of industry, agriculture, navigation, generating electricity, and to what extent do these resources suit the political and economical changes on the national, regional, and international level and the requirements of change and development through many forms that varies between the traditional and the inventive ones in a way that satisfy the future needs of water and that keeps the cycle of development moving within the ten countries of the Nile basin.

Key words:

International Conflict , International Water Conflict , Regional Regime, Externality, Risk Society, Water War, Water Crisis, Water Security , Water Policy , Water Strategy , Hydropolitics , Hydrostrategic , Water Terrorism , The Human Right to Water, Virtual Water, International Freshwater Sharing, Water Resources, International River , International Drainage Basin, International Watercourse, Water Balance, Riparian State, Environmental Security, International Water Cooperation, Nile Basin Initiative.



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Name: Yasmin Ahmed Mostafa Sakr
Faculty: Economics And Political Sciences
Dept.: Economics



.Degree: MSc

Title of Thesis: The Economic Efficiency Of Using Water Resources In
The Egyptian Agriculture Sector And The Future
Challenges

Abstract:

The Thesis is concerned with policies needed for achieving the economic efficiency of allocating water resources , Since the agricultural sector is the main consumer of water in Egypt and water is the main determinant of the agricultural expansion needed to fill the Egyptian Nutritional Gap . These policies must go with other ones needed to achieve fairness of allocating water resources .

Using linear programming, two models were reached . The first is based on maximizing the net return per unit of water (1000 cubic meters) , While the second depends on minimizing water requirements for the cropping pattern. Those models can be used in planning alternatives for the current cropping pattern .

The Thesis was concluded by some recommendations of how to manage both sides of the demand and supply of water resources in the Egyptian Agricultural Sector to achieve economic efficiency .

Key words:

Agricultural Economics, Economic Efficiency, Natural Resources, Water Resources, Water Budget, Linear Programming, Irrigation Water Pricing



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Name: Nermeen Zakaria Ismail Khedre

Faculty: Mass Communications

Dept.: Public Relations and Advertising

Degree: PhD



Title of Thesis: The Media Treatment of the International Events: A Study of a Sample of the Egyptian, and American Mass Media.

Abstract:

This study aims to determine the media treatment of the International events that the chosen Egyptian and the American Mass media had presented, also, to know their point of views towards it. Besides, studying the role that the Mass media play in setting up the image of the United States of America by studying, some of important events such as, Iraqi war, Palestinian and Iraqi elections, the Palestinian issue and the developments of the Arab – Israeli Conflict, the Syrian and Lebanon Crisis, and the Irani nuclear Crisis, moreover by knowing the components of these images, and determining its different characteristics in order to specify the most important reasons causing it.



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Name: El-Amira Samah Farag Abd El-Fattah

Faculty: Mass Communication

Dept.: Broadcasting

Degree: MSc



Title of Thesis: Representation of Youth in Arabic Drama Presented in the Egyptian Television

Abstract:

This work tended to examine the representation of youth in Arabic drama presented in the Egyptian television . The study tried to reach how the Arabic drama present life of youth characteristics , problems and subculture . This was in order to determine drama role in drawing stereotypes to youth life which construct –at the end– an image about them in people minds and thoughts. The study also tried to stand for experts point of view of what is presented about youth & how this affect society's opinions & attitudes towards youth .

A review of the literature as it pertains to the television drama & representation of youth is provided .

The discussion is suited within the representation & image literature . methodology , work packages, results & study time schedule is also provide