## TITLE AND ABSTRACT GUIDELINES

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| 1.0 | Title | To include the title of thesis (on top of abstract) when submitting the abstract to Editor (for editor's reference only).<br><br>a) The title should reflect the content of the thesis accurately (i.e., key variables should be included) and concisely (i.e., its length should not be more than 15 words excluding articles, conjunction and prepositions such as "a", "the", "and", "or", "of" and "to").<br>b) The title should not contain phrases that characterise the nature of a thesis, research method and approach such as "A Case Study…", "An Empirical Study of…", A Quantitative Analysis of…" and the like.<br>c) The title should not contain formulas, symbols (such as "%" and "&"), Greek letters (such as "∞" and "β").<br>d) The title should not contain abbreviations (such as SME and SDG). |
| 2.0 | Content of Abstract | a) Begin with the research issue.<br>b) The purposes or objectives should be identified clearly and succinctly.<br>c) The methods used (data collection and analysis).<br>d) The results of the study.<br>e) The implications/ contributions of the findings. |
| 3.0 | Format of Abstract | a) Abstracts in both Bahasa Melayu and English must be included, with the former version appearing before the latter if the thesis is written in Bahasa Melayu and vice versa.<br>b) The abstract should be written on a separate page, single spacing and between 250 and 300 words.<br>c) The heading of the abstract should be written in capital letter, bold and centered, use Times New Roman font, size: 12 e.g., **ABSTRACT** (English version); **ABSTRAK** (Bahasa Melayu version).<br>d) Use double-spacing after the heading **ABSTRACT/ABSTRAK** before beginning with the content.<br>e) Abstract should be written in one paragraph only.<br>f) For English version, use present tense (refer to Item 2.0 above) for all items except for item (c) use past tense.<br>g) For Bahasa Melayu version:<br>    (i) All words must be in Bahasa Melayu including terms such as:<br>    • Agency theory - Teori Agensi<br>    • Partial Least Square (PLS) - Kuasa Dua Terkecil Separa<br>    • Structural Equation Modelling (SEM) - Model Persamaan Berstruktur |

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| | | • Sustainable Development Goals (SDG) - Matlamat Pembangunan Mampan<br>• Value Added Tax (VAT) – Cukai Nilai Ditambah<br>• Ordinary Least Square (OLS) - Hasil Kuadrat Paling Biasa<br><br>(ii) Abbreviations / acronym used in English version must be in italic form such as:<br>• Model Persamaan Berstruktur (*SEM*)<br>• Matlamat Pembangunan Mampan (*SDG*)<br>• Kuasa Dua Terkecil Separa (*PLS*)<br>• Hasil Kuadrat Paling Biasa (*OLS*)<br>h) To avoid unnecessary abbreviations such as politically connected firms (PCON) and firm performance (FP).<br>i) If the words are only used ONCE in the abstract, do not use abbreviations.<br>j) The abstract must be written in the UK English. Use Times New Roman font, size: 12, single spacing and justified.<br>k) To use symbols (%) if the figure is ten or more e.g., 10%, if less than ten to write in words e.g., six percent.<br>l) All sentences should begin with words.<br>m) To proofread the English and Bahasa Melayu version. |
| 4.0 | Keywords | a) To bold the word keywords e.g., **Keywords**: (English version) and **Kata kunci**: (Bahasa Melayu version).<br>b) Include three to five keywords at the bottom of the abstract.<br>c) Each keyword is separated by comma and single spacing e.g., corporate governance, intellectual capital, Malaysia<br>d) All the keywords should be written in small letter except for proper noun.<br>e) No full stop at the end of keywords.<br>f) No abbreviations in keywords. |
| 5.0 | Glossary | To be developed by the task force. |
| 6.0 | Sample Abstract | Appendix |

# ABSTRACT

Abstract should begin with the issue that triggers the researcher to embark on the study. This is followed by the purpose or objective of the study. The objectives should be identified clearly and succinctly. Utilise the UK English throughout the abstract. Use capital letter for the first letter in each word of specific term such as Theory of Planned Behaviour (TPB), Structural Equation Modelling and Sustainable Development Goals (SDG). Use only common abbreviations that are internationally accepted. Use present tense throughout the abstract except for the data collection method and analysis; for example, data was collected through survey. All sentences should begin with words as indicated in the next sentence. One hundred and thirty questionnaires were completed and returned. Use symbol (%) if the figure is 10 or more and words for less than 10; for example, result shows that 10% of the respondents are highly educated, while five percent is moderately educated. Use the abbreviation for repeating terms such as the result supports the notion of TPB and SDG. Conclude the abstract with the implication of the study. The total number of words should be between 250 and 300 words. The abstract must be sent for proofreading. Abstract should be followed by keywords that comprise of three to five words. Leave two spaces blank between the abstract and keywords. Each keyword to be separated by comma and single spacing.  All the keywords should be in small letter except for proper noun. There should be no full stop at the end of keywords and no abbreviations used in the keywords.

**Keywords:** corporate governance, sustainability, tax avoidance, information system, Malaysia

# ABSTRAK

Abstrak hendaklah dimulakan dengan isu yang mencetus kepada kajian tersebut dilaksanakan. Ini diikuti dengan tujuan atau objektif kajian. Objektif kajian haruslah jelas dan ringkas. Bahasa Inggeris British haruslah digunakan dalam keseluruhan abstrak. Gunakan huruf besar bagi huruf awal setiap perkataan untuk istilah tertentu seperti Teori Tingkah Laku Terancang (*TPB*), Model Persamaan Berstruktur dan Matlamat Pembangunan Mampan (*SDG*). Semua ayat hendaklah dimulakan dengan perkataan seperti yang ditunjukkan dalam ayat seterusnya. Seratus tiga puluh soal selidik telah dilengkapkan dan dikembalikan. Gunakan simbol (%) bagi angka 10 atau lebih; dan gunakan perkataan bagi angka kurang daripada 10; sebagai contoh, keputusan menunjukkan bahawa 10% daripada responden berpendidikan tinggi, manakala lima peratus dari kalangan responden berpendidikan sederhana. Gunakan nama singkatan untuk istilah berulang; seperti, dapatan kajian menyokong tanggapan *TPB* dan *SDG*. Abstrak hendaklah diakhiri dengan implikasi kajian. Jumlah perkataan hendaklah di antara 250 dan 300 patah perkataan. Abstrak mesti dihantar untuk semakan pruf. Abstrak haruslah diikuti dengan kata kunci yang terdiri daripada tiga hingga lima kata kunci. Jarakkan dua ruang kosong antara abstrak dan kata kunci. Setiap kata kunci haruslah dipisahkan dengan tanda koma dan satu jarak. Semua kata kunci hendaklah ditulis dalam huruf kecil kecuali kata nama khas. Tiada noktah di penghujung kata kunci dan tiada nama singkatan dalam kata kunci.


**Kata kunci:** tadbir urus korporat, kemampanan, pengelakan cukai, sistem maklumat, Malaysia