

CONTEMPORARY Accounting Research

Editor **ONG TZE SAN**



The aim of this book is to provide knowledge derived from findings of accounting related studies that have been carried out in Malaysia contexts. It is compact and easy to use by the undergraduate and postgraduate students. It is also suitable for business managers and practitioners to have understanding in the related areas. Ten chapters are presented in this book which involve research on Accounting, Accounting Education, auditing, Corporate Governance, Corporate Reporting, Management Accounting and Taxation. The relevant accounting issues are investigated and discussed rigorously in each of the chapters of this book. The detailed background of each study, the methodology adopted and the results with the discussions assisted the readership to understand the issues covered. The findings have been used to provide great contributions in current knowledge development in the areas of accounting research. Finally, this book offers an update on accounting knowledge for readers. Hope you enjoy reading this book!



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Preface

This idea of publishing a book which contains research related to accounting areas and titled: Contemporary Accounting Research was mooted in the beginning of 2018. The call for chapters for the book received an overwhelming response. In order to maintain the fairness and quality of the book, all chapters were reviewed by external reviewers outside UPM.

The aim of this book is to provide knowledge derived from findings of accounting related studies that have been carried out in Malaysia contexts. It is compact and easy to use by the undergraduate and postgraduate students. It is also suitable for business managers and practitioners to have understanding in the related areas.

Ten chapters are presented in this book which involve research on Accounting, Accounting Education, Auditing, Corporate Governance, Corporate Reporting, Management Accounting and Taxation.

We are indebted to all our contributors for their in-depth research work and the reviewers and editor who compiled, edited and prepared this book for publication. We would also like to thank to Dean, Prof. Dr. Azali Mohamed, Deputy Dean, Assoc. Prof. Dr. Yuhanis Ab. Aziz Yuhanis, and the Head of the Department of Accounting and Finance, Assoc. Prof. Dr. Mazlina Mustapha, for their encouragement and guidance, numerous helpful suggestions and excellent coordination that contributed towards bringing this book to reality.

We are equally thankful to UPM Press. Last but not least, to all our anonymous reviewers for their hard work and patience in bringing this book to print.

Ong Tze San
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