

RECEIVED

27 SEP 2018

Othman Yeop Abdullah Graduate School of Business
Universiti Utara Malaysia

PERMISSION TO DEPOSIT TO UUM ETD SYSTEM

I hereby submit this thesis to be reserved by UUM and administered by PSB, and I agree to adhere to the terms as follows:

1.0 Copyright

- 1.1 The copyright of the submitted material is subject to the partial fulfilment for graduation and will remain as the right of the author, or otherwise, has obtained oral or written agreement by any parties.
- 1.2 I acknowledge that I have obtained all the required permission from the rightful owners to use any materials that do not belong to me. The permission letter is attached.
- 1.3 I hereby acknowledge that I have obtained the required permission from all the parties involved in the completion of this thesis including the sponsor, data supplier and any other relevant parties.

2.0 Non-Exclusive Right

- 2.1 The right given to UUM is non-exclusive and free from royalty.
- 2.2 I am liberate to produce my thesis; in this existing version or in any other version, in other organizations.
- 2.3 I grant the permission to UUM to change the thesis format, without changing the content of the thesis, for reservation and maintenance purposes.

3.0 Depositing to UUM ETD

- 3.1 I understand that thesis/dissertation metadata including abstract can be accessed by users as soon as it is deposited to UUM ETD.
- 3.2 The full-text thesis can be accessed by all individuals including the automatic agents via Internet as soon as the mandatory restriction date expires.

4.0 The Copyright Page

- 4.1 I understand that all parties who access this e-thesis will notice the copyright page featuring the following declaration at the first page.

The copyright © of this thesis belongs to its rightful author and/or other copyright owner. Copies can be accessed and downloaded for non-commercial or learning purposes without any charge and permission. The thesis cannot be reproduced or quoted as a whole without the permission from its rightful owner. No alteration or changes in format is allowed without permission from its rightful owner.

Student Declaration

To the best of my knowledge and as understood by me, I agree to adhere to the following terms:

1. I have the privilege to agree to this agreement, and I hereby surrender the right to manage the above-mentioned thesis/dissertation to Universiti Utara Malaysia;
2. Any mistakes in the content of the thesis/ dissertation falls as my responsibility as the author;

3. I have done all my best to ensure the originality of this thesis/dissertation and that I have not exploited any copyright;
4. This thesis/dissertation is free from confidential information related to any individual or organisations and the required written approval has been obtained and attached in this permission form.

Please tick (✓) the relevant statement

I grant the permission for my full-text e-thesis to be published online

I do not allow my full-text e-thesis to be published online.

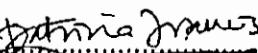
I allow my full-text e-thesis to be published online.....months after submission (refer note 1)

Reasons for restriction

Commercial Contract
 Awaiting Patent
 Third Party Copyright
 Data Protection
 Awaiting Publication
 Others (please state)

NAME PAVICLA SURIAKUMARAI AND PROFESSOR ANTHONY OTHMAN

MATRIC NUMBER 95595

SIGNATURE 

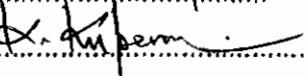
IDENTITY CARD NUMBER/ PASSPORT 800311-07-5196

TITLE OF THESIS/DISSERTATION FACTORS INFLUENCING THE PERCEIVED
 TIMELINE TO ADOPT XBRL AMONGST PUBLIC LISTED COMPANIES
 IN MALAYSIA

DATE 26/9/2018

Supervisor's Confirmation

NAME Prof. Dr. K. Kuperan Viswanathan

SIGNATURE 

DATE 27/9/2018

OFFICIAL STAMP

PROF. DR. K KUPERAN VISWANATHAN
 PROFESSOR / HEAD OF FINANCIAL ANALYSIS AND POLICY GROUP
 OTHMAN YEOP ABOULLAH GRADUATE SCHOOL OF BUSINESS
 UNIVERSITI UTARA MALAYSIA

Note

1. Third Party Copyright Materials

A copy of the approval from the third parties must be attached to the form.

However, the University recognises that there is a case where approval cannot be obtained. If this occurs, kindly discuss with your supervisor to put the material in the appendices that are not included in the main content or remove it from the thesis / dissertation.

Please ensure that the coherence of your thesis is not affected by this step. Or else, the access to your thesis will be restricted.

2. Restriction

Restriction in this form refers particularly to e-thesis version only.

Restricted thesis cannot be loaned to other users via Interlibrary Loan (PAP) even though the printed version is not blocked.

Restriction is due in less than 3 years and the University will use its reasonable consideration for cases beyond that.

E-thesis Restriction shall be applied based on the following reasons:

a. Commercial Contract

Sponsor contract states that the thesis should be kept confidential for a certain period.

b. Awaiting Patent

University or sponsor has applied for the invention as disclosed in the thesis to be patented. Thesis will be restricted until the issuance of patent.

c. Third Party Rights

Thesis protected by the third party copyrighted material will be blocked until it is free from copyright, unless it can be removed from the thesis as mentioned in Note 1.

d. Awaiting Publication

There are publishers who consider general thesis as accessible as prior publications. If you wish to publish material from the particular thesis, you can apply for thesis to be restricted.

e. Data Protection

This matter will be decided during the presentation of the research proposal by the committee involved.

f. Others

This requirement is dependent on the type of research. You have a choice to remove materials and attach as appendices and limit the access to attachments only.