

## Resume Capsule

Dr Jeyapalan Kasipillai is a professor at Monash University Malaysia (MUM). At MUM, he was Deputy Head of School, School of Business, for over 11 years until end of December 2018. Prior to 2006, Jeyapalan was a professor in a public university. He completed his doctoral thesis at the University of New England, Australia, and his master's degree at the University of Stirling, Scotland. He is a fellow member of the following professional bodies: Certified Practising Accountant Australia (FCPA); Malaysian Association of the Institute of Secretaries and Administrators (FCIS); and the Chartered Tax Institute of Malaysia (CTIM) (FTII).

After graduating from University of Malaya (UM) in 1974, Jeyapalan joined the New Straits Times Group as a journalist. In 1975, he began his employment with the Inland Revenue Board and held the post of Assistant Director (Tax Investigations). He joined University Utara Malaysia as a full-time lecturer in 1991.

Jeyapalan was a Council Member of CTIM for nearly 20 years. He was a consultant editor for the *Malaysian Tax Reporter*, a publication of Commerce Clearing House (CCH Malaysia) and a tax consultant to Multimedia Development Corporation from 1997 to 2001.

Jeyapalan is a member of the Editorial Committees of *e-Journal of Tax Research*, Australia, and *Asia-Pacific Journal of Taxation*, Hong Kong. In May 2003, he was appointed by *Tax Notes International*, USA, to be its official correspondent for Malaysia. He has published extensively in areas of hidden economy and tax non-compliance; environmental taxation; foreign direct investment and investment incentives; Islamic taxation; Goods and Services Tax (GST); and Sales and Services Tax. He has authored over 15 books and his latest book published in 2019 is "A Guide to Malaysian Taxation" Fifth Edition, Oxford Fajar Sdn Bhd. He was also the editor of a book entitled, "Tax Avoidance, Evasion and Planning in Malaysia" (2012), a publication of Wolters Kluwer Business.

In 2005, Jeyapalan was appointed to serve in the Tax Review Committee of the Ministry of Finance, Malaysia, Putrajaya. In 2008, he became the recipient of the Monash Pro-Vice Chancellor Award for excellence in research, subsequently receiving this award again in 2009, 2010, 2012, and 2013. In 2010, Jeyapalan was appointed as a Professorial Visiting Fellow by the University of New South Wales, Sydney. He supervises several higher degree doctoral students and has been an external examiner for numerous doctoral dissertations. In April 2012, he was appointed as a Fellow of Taxation Law and Policy Research Institute at Monash University Australia. In August 2013, Jeyapalan was appointed by University Malaya as a Programme External Assessor for the Bachelor of Accounting degree.

In August 2016 and later in January 2017, Jeyapalan was invited as a guest speaker at a Value Added Tax Symposium and GST Conference held in Johannesburg, South Africa and Hyderabad, India, respectively. In December 2018, he received the Engagement–Innovation–Impact award from School of Business, MUM.

**A. PERSONAL PARTICULARS**

<b>Name</b> :	Jeyapalan Kasipillai
<b>Address:</b>	School of Business <b>Monash University Malaysia</b> Jalan Lagoon Selatan, Bandar Sunway 47500 Subang Jaya Selangor Darul Ehsan
<b>Email:</b>	jeyapalan.kasipillai@monash.edu
<b>Present Position</b>	
(i) Professor, Business Law and Taxation	
(ii) Discipline Head, Business Law and Taxation Department, School of Business, Monash University Malaysia.	

**B. ACADEMIC QUALIFICATIONS**

- (i) Doctor of Philosophy  
**Title:** *Aspects of the Hidden Economy and Tax Non-Compliance in Malaysia*  
The University of New England, Australia
- (ii) Master in Business Administration (MBA) (majoring in Finance and Taxation)  
University of Stirling, Scotland
- (iii) Bachelor of Arts (majoring in Economics)  
University of Malaya

**B1. PROFESSIONAL QUALIFICATIONS**

<b>Name of Professional Body</b>	<b>Registration No.</b>
(i) Fellow member, Certified Practicing Accountant (FCPA) (since 2010)	9461204
(ii) Fellow member, The Institute of Chartered Secretaries & Administrators (FCIS), United Kingdom (since 1998)	75812/F
(iii) Fellow member, Chartered Tax Institute of Malaysia (FCTIM) (since 1997)	0144/F

## B2. INTERNATIONAL/NATIONAL AFFILIATIONS

1. Past member of the Taxation Law and Policy Research Institute, Monash University, Australia
2. Editorial committee member, *e-Journal of Tax Research*, The University of New South Wales, Sydney
3. Editorial committee member of *Asia-Pacific Journal of Taxation*, Hong Kong
4. Advisory Committee Member, Asian Academic Accounting Association (AAAA)
5. Fellow Member, Chartered Tax Institute of Malaysia (FCTIM)
6. Past member of the Malaysian Accounting Standards Board (MASB)
7. Past Chairman, Examinations Committee and Council Member, Chartered Tax Institute of Malaysia
8. Goods and Services Act (GST) Act 2014 Working Committee member, Ministry of Finance
9. Reviewer, Journal of Accounting and Taxation
10. Foreign Correspondent, Australian GST Journal (since March 2014)
11. Manuscripts reviewer, Journal of Accounting and Taxation (Based in Hong Kong) (Since 2013)
12. Technical Reviewer, 2015 Budget Commentary & Tax Information (BB15)
13. Panel of Experts and Assessor Panel, Malaysia Qualification Agency (MQA)
14. Programme External Assessor for Bachelor of Accounting, University of Malaya.
15. Manuscript Reviewer, Asian Academy of Management Journal of Accounting of Finance (Since 2013)
16. Editorial Board member, Asia Journal of Management (AJM).

## B3. EMPLOYMENT HISTORY

No	Position Held	Employer	Period
(i)	Professor	Monash University Malaysia	From 1 August 2006
(ii)	Professor	University Utara Malaysia Deputy Dean (Research & Development), Faculty of Accountancy, University Utara Malaysia Director, Institute of Taxation Research, University Utara Malaysia	Since 2002 - 31/07/2006 1/9/2001- 31/8/2002 up to 30/8/2001
(iii)	Lecturer/Assoc. Prof/ Professor	University Utara Malaysia	1/9/1991 – 31/7/2006
(iv)	Assistant Director (Investigations)	Inland Revenue Board Shah Alam, Branch	1/1/1990 – 31/8/1991
(v)	Assessment Officer	Inland Revenue Board Kuala Lumpur	2/1/1975 - 31/12/1989

(vi)	Journalist	Strait Times Group, Kuala Lumpur	1/8/1974 – 31/12/1974
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## C. PUBLICATIONS

### C1 ACADEMIC BOOKS AUTHORED/CO-AUTHORED

1. **Kasipillai, J.** (2019). *A Guide to Malaysian Taxation* (5th ed.). Shah Alam, Malaysia: Oxford Fajar Sdn Bhd. ISBN is 978-983-47-2877-9 (Forthcoming).
2. **Kasipillai, J.** (2017), *A Guide to Malaysian Taxation*, 4<sup>th</sup> Edition, McGraw-Hill Education (Malaysia), Shah Alam, Selangor, Malaysia
3. **Kasipillai, J.** (2015), *A Guide to Malaysian Goods and Services Tax*, McGraw-Hill Education (Malaysia), Selangor, Malaysia
4. **Kasipillai, J.** (2015), *A Guide to Malaysian Taxation*, 3<sup>rd</sup> Edition, McGraw-Hill Education (Malaysia), Selangor, Malaysia
5. **Kasipillai, J.** (2015), *A Guide to Advanced Malaysian Taxation*, 3<sup>rd</sup> Edition, McGraw-Hill Education (Malaysia), Selangor, Malaysia.
6. **Kasipillai, J.** (2013), *A Guide to Malaysian Taxation*, 2<sup>nd</sup> Edition, McGraw-Hill Education (Malaysia), Selangor, Malaysia (ISBN 978-967-5571-22-4)
7. **Kasipillai, J.** (2013), *A Guide to Advanced Malaysian Taxation*, 2<sup>nd</sup> Edition, McGraw-Hill Education (Malaysia), Shah Alam, Selangor, Malaysia. (ISBN 978-967-5771-23-1)
8. Salwa, Y.H., Krever, R., and **Kasipillai, J.** (2013) *An analysis of Malaysia's corporate income tax expenditures and negative income tax expenditures using accounting standards as the benchmark tax base*, Monash University Taxation Law and Policy Research Institute.
9. **Kasipillai, J.** (2012), *Tax Avoidance, Evasion and Planning in Malaysia*, a Wolter Kluwer publication, Consultant editor.
10. **Kasipillai, J.** (2010) Editor, *Tax Avoidance in Malaysia: Principles and Cases*, CCH a Wolters Kluwer business (ISBN 13 978 9814248853)
11. **Kasipillai, J.** (2009), Fourth Edition. "A Comprehensive Guide to Malaysian Taxation-Under Self-Assessment" McGraw-Hill, Kuala Lumpur
12. **Kasipillai, J.** (2007), Third Edition. "A Comprehensive Guide to Malaysian Taxation-Under Self-Assessment" McGraw-Hill, Kuala Lumpur
13. **Kasipillai, J.** (2006), Second Edition. "A Comprehensive Guide to Malaysian Taxation-Under Self-Assessment" McGraw-Hill, Kuala Lumpur
14. **Kasipillai, J.** (2003). "Malaysian Income Tax System: Policy Options and Considerations for the Future", (Professorial Lecture Series 6/2003), UUM Publications.
15. **Kasipillai, J.** and Mustafa, H.H, (2002), "Malaysian Taxation: Current Year System" UUM Press, Sintok
16. **Kasipillai, J.** (2001), Eds, "Issues and Solutions in Malaysian Taxation", Edited, UUM Press, Sintok
17. **Kasipillai, J.** (2000), "A Practical Guide to Malaysian Taxation: Current Year Assessment", McGraw-Hill, Kuala Lumpur
18. **Kasipillai, J.** and Mustafa, H.H, (1998). "Malaysian Taxation: Administration, Assessment and Tax Compliance", Universiti Putra Malaysia Press, Serdang,

19. **Kasipillai, J.** and Shanmugam, B., (1996). "Malaysian Taxation: Administration, Investigations & Compliance", Pelanduk Publications, Kuala Lumpur.
20. **Kasipillai, J.** and Mustafa, H.H., (1993). "Introduction to Malaysian Taxation", UUM Publications, Sintok, UUM

## **C2 Articles published in Refereed Academic Journals**

### **2018**

1. **Kasipillai, J. (2018)** Malaysia: the prospects and drawbacks of navigating from GST to SST, *Tax Specialist*, Australia (September 2018 issue) "B" Journal, ABN 45 008 392
2. Yong, M. C., Kasipillai, J. and Sarker, A. (2018) The Impact of GST on Small and Medium-Sized Enterprise Owners in the Malaysian Retail Sector, on the Austaxpolicy blog.  
<http://www.austaxpolicy.com/the-impact-of-gst-on-sme-owners-in-the-malaysian-retail-sector>.

### **2017**

1. Kasipillai, J. Lee, M.Y. and Mahenthiran, S. (2017). "Political Connections, Corporate Governance and Effective Tax Rates in Malaysia", *Australian Taxation Forum*, 32(3) (493-519).  
[ERA Rating "A"]
2. Kasipillai, J. and Krever, R. (2017) "The Adoption of GST in Malaysia: Lessons not Learned and a Few New Paths", *Australian Taxation Forum*, VAT Special Issue, 32(2) (465–485).  
[ERA Rating "A"]
3. Yong, M. C., Kasipillai, J. and Sarker, A. (2017), "GST Compliance and Challenges for SMEs in Malaysia. *eJournal of Tax Research*, Volume 15, No. 3.  
[ABCD Rating "A"].
4. Diane, K. Thiagarajah, L. and Kasipillai, J. (2017) "Low Oil Price Shock in Malaysia: Government Fiscal Impact and Petroleum Industry Reactions", *Australian Taxation Forum*, 32(4).
5. Kasipillai, J. Lee, M.Y. and Mahenthiran, S. (2017). "Proliferation of Hidden Income and Tax Evasion: Perception of Malaysian Professionals", *Australian Journal of Asian Law*, AJAL, University of Melbourne publication
6. Kasipillai, J. and Lee M.Y (2017). "India Revenue Law: New Framework for Goods and Services Taxation" *International Commercial and Company Law Review*, 28, Issue 11, Thomson Reuters (N-75 to78).

### **2016**

1. Diane, K. and **Kasipillai, J.** (2016), "Finally, a goods and services tax for Malaysia: a comparison to Australia's GST experience", *Australian Tax Forum*, 31 (2).  
[ERA Rating "A"]

### **2015**

1. **Kasipillai, J.** (2015), "Goods and services tax impacting the retailing sector", *Australian GST Journal*, 15(3), pp.68-73. [ABCD Rating "C"]
2. **Kasipillai, J.** (2015), "Malaysia's GST Treatment of Property Developers", *Tax Notes International*, 78(2), pp. 167 – 171. [ABCD Rating "C"]

3. **Kasipillai, J.** (2015), "Government Introduces Principal Hub Tax Incentives", *Tax Notes International*, 78(3), pp. 226 – 228. [ABCD Rating "C"]

#### **2014**

1. **Kasipillai, J.** and Sapiei, N.S., (2014), "Determinants of Tax Compliance Behaviour of Corporate Taxpayers in Malaysia", *eJournal of Taxation Research*, 12(2), pp.383 – 409.  
[ABCD Rating "A"]
2. **Kasipillai, J.** and Sapiei, N.S., (2014), "Evaluation of Corporate Income Tax Compliance Costs under the Malaysian Self-Assessment System", *Australian Tax Forum*, 29(1), pp. 3-41.  
[ERA rating "A"]
3. Kraal, D. and **Kasipillai, J.**, (2014), "Colonial Tax: the Dutch East India Company's tax farming in 18th century Malacca", *eJournal of Tax Research*,12(1), pp. 253 - 281  
[ABCD Rating "A"]
4. **Kasipillai, J.**, (2014),"Parliament Passes Goods and Services Tax Bill", *Tax Notes International*, 74 (2), pp. 135 -138  
[ABCD Rating "C"]
5. **Kasipillai, J.** and Sharma, S., (2014),"Implementing the GST in Malaysia: A Comparison with Singapore's system", *Tax Notes International*, 73 (13), pp.1213  
[ABCD Rating "C"]
6. **Kasipillai, J.** and Jegan, J. (2014), "Forging Ahead with Malaysia's GST Act 2014", *Tax Notes International*, 75(4), pp. 321 – 325.  
[ABCD Rating "C"]
7. **Kasipillai, J.** (2014), "Malaysia: GST Implications on Accommodation Premises and Similar Establishments", *Australian GST Journal*, 14(2), pp.40-43  
[ABCD Rating "C"]
8. **Kasipillai, J.** (2014),"Malaysia Imposes Limited Capital Gains Tax", *Tax Notes International*, 76(8), pp.711 – 713  
[ABCD Rating "C"]
9. **Kasipillai, J.** (2014), "Malaysia: GST on Employee Benefits", *Australian GST Journal*, 14(4), pp.103 -105.  
[ABCD Rating "C"]

#### **2013**

1. **Kasipillai, J** (2013), 'Budget Tax Proposals Include Introduction of VAT', *Tax Notes International*, 72 (6), pp.1 - 5  
[ABCD Rating "C"]
2. **Kasipillai, J.** and Rachagan, S., (2013), "Money Laundering, Combating Terrorist Financing and Tax Crimes", *Tax Guardian*, Volume 6, pp.16 – 25.
3. **Kasipillai, J.** (2013). Taxation of E-Commerce: A Malaysian Perspective. *Tax Notes International*, 70 (13), pp.1309 – 1311  
[ABCD Rating "C"]
4. **Kasipillai, J.** and Sakthi, M. (2013), "Deferred Taxes, Earnings Management, and Corporate Governance: Malaysian Evidence", *Journal of Contemporary Accounting & Economics* 9, pp. 1-18.  
[ERA Rating "A"]



4. Rachagan, S. and **Kasipillai, J.**, (2013), "Money Laundering and Tax Crimes in an Emerging Economy", *International Company and Commercial Law Review*, Volume 7, pp. 278 – 289  
[ABCD Rating "B"]
5. **Kasipillai, J.** and Rachagan, S. (2013), "*Favourable Tax Changes in Malaysia's 2013 Budget*", *Tax Notes International*, 69(1)  
[ABDC Rating "C"]

#### **2012**

1. Mahenthiran, S. and **Kasipillai, J.** (2012), "Influence of Ownership Structure and Corporate Governance on Effective Tax Rates and Tax Planning: Malaysian Evidence", *Australian Tax Forum*, 27(4), pp. 949-997.  
[ERA Rating "A"]
2. Lydia, T. and **Kasipillai, J.** (2012), "Malaysia's Tax Holiday Incentive: A bouquet or a brickbat?", *Malayan Law Journal*, 4  
[ABDC Rating "C"]
3. **Kasipillai, J.** (2012), "Tax Treatment of Foreign Nationals Working in Malaysia", *Tax Notes International*, 66(10), June  
[ABDC Rating "C"]
4. **Kasipillai, J.** and Subramaniam, R. (2012), "Transfer Pricing Compliance in Malaysia", *Tax Notes International*, 67(10)  
[ABDC Rating "C"]
5. **Kasipillai, J.** and Thanasegaran, H. (2012), "Tax Measures to Promote Environmental Sustainability in Malaysia", *Tax Notes International*, 67(7), July  
[ABDC Rating "C"]

#### **2011**

1. Rachagan, S, Pascoe, J and **Kasipillai J.** (2011) "Protecting Minority Shareholders in Malaysian PLCs against Conflicts of Interest by Related Parties: Some Important Developments", *Corporate Ownership and Control*, Vol 8.
2. **Kasipillai, J.** and Narayanan, R. (2011), "Taxation of Employment Noncash Benefits in Australia and Malaysia" *Tax Notes International*, March [ABCD listing ranked "C"]

#### **2010**

1. **Kasipillai, J.** and Pak Mei Sen (2010) "Incentives to Position Malaysia as a Leading Islamic Financial Hub", *Journal of Banking and Finance - Law and Practice*, Thomson Reuters, Vol. 21, No. 1 pp. 292-268.  
[ABDC Rating "A\*"]
2. **Kasipillai, J.** and Thiagarajah, L. (2010), "Re-igniting Export Incentives in Malaysia: Lessons from the Past" *Asia Pacific Journal of Taxation* Vol 14, No 1 Spring/Summer.  
[ABDC Rating "C"]
3. **Kasipillai, J.** and Thiagarajah, L. (2010), "Prime Minister Announces 2011 Budget", *Tax Notes International*, Vol. 60. No 4, pp.238-239  
[ABDC Rating "C"]

#### **2009:**

1. **Kasipillai, J.** (2009), "News Analysis: An Examination of Malaysia's GST Plan", *Tax Analysts: Worldwide Daily*, December 2009. [ABCD listing ranked "C"]
2. **Kasipillai, J.** (2009), "Malaysia: The Year in Review", *Tax Notes International*, December 2009, Vol. 56, No. 12 (Tier 4). [ABCD listing ranked "C"]

3. **Kasipillai, J.** and Lee, M.Y. (2009), "Malaysia's Response to Lower Greenhouse Gas Emissions" *Asia Pacific Journal of Taxation* Vol 13 No 2 Autumn/Winter (Tier 3/Group B)).
4. **Kasipillai, J.** and Pak, M.S. (2009), "Tax implications of Leveraged Buyouts with Islamic Bonds", *Asia Pacific Journal of Taxation*, Vol 13, No 1, Spring/Summer Hong Kong (Tier 3/Group B))
5. **Kasipillai, J.** and Rachagan, S. (2009) "Malaysia's Migration to Single Tier System" *The Company Lawyer*, United Kingdom, Vol 30, No 2. (Tier 4/Group B))
6. **Kasipillai, J.** and Jeyanthi, S. (2009) "Tax Guidelines for Financial Institutions Adopting FRS 139 and Its Impact on Commercial Activity", *The Company Lawyer*, Vol 30, Issue 4. (Tier 4/Group B)
7. **Kasipillai, J.** and Muthiah, M. (2009), "Thin Capitalisation and its Impact on Taxable Income" *International Company and Commercial Law Review*, United Kingdom, Issue 8, pp. 263-269 (Group B).
8. **Kasipillai, J.** (2009), "Challenges Faced by Malaysia Tax Haven: Labuan IOFC", *Tax Notes International*, Vol. 55, No 13 (Tier 4). [ABCD listing ranked "C"]
9. **Kasipillai, J.** & Ramachandran, J. (2009), "Malaysia's New Tax Audit Framework" *Tax Notes International*, Vol. 56, No. 12 (Tier 4). [ABCD listing ranked "C"]
10. **Kasipillai, J.** and Kandasamy, S. (2009). "Stimulus Measures Would Aid Small Businesses", *Tax Notes International*, Vol. 53, No. 12 (Tier 4) [ABCD listing ranked "C"]
11. **Kasipillai, J.** and Dhoraingam, S. (2009). "Windfall Tax Threshold Lowered on Palm Oil Producers" *Tax Notes International*, Vol. 54, No. 1 (Tier 4) [ABCD listing ranked "C"]
12. **Kasipillai, J.** and Thiagarajah, L. (2009). "Malaysia's Mixed Bag of Changes in the 2010 Budget", *Tax Notes International*, Vol. 56. No. 10 (Tier 4). [ABCD listing ranked "C"]
13. **Kasipillai, J.** (2009). "News Analysis: An Examination of Malaysia's GST Plan", *Tax Analysts: Worldwide Daily*, December 2009.

**2008:**

1. **Kasipillai, J.** and Sinnakkannu (2008), Distributive Effects of the Introduction of GST in Malaysia", *The International VAT Monitor*, Vol. 19, No 5, pp. 359-366.(Group A)
2. **Kasipillai, J.**, Pasupathy, N (2008) "Reviewing Malaysia's 2009 Budget: Enhancing the Well Being of Its Citizens and Strengthening Economic Resilience", *Tax Notes International*, Fairfax, USA. (Tier 4) [ABCD listing ranked "C"]
3. **Kasipillai, J.** and Pikkay Chan (2008) "Travel Demand Management: Some Lessons for Malaysia" *Journal of Public Transportation*, Vol. 11, No. 3, pp. 41- 55 South Florida, USA. (ABCD listing ranking "B")
4. **Kasipillai, J.**, and Shyamalar, D. (2008) "Consequences of Malaysia's Reduction of Fuel Subsidies", *Tax Notes International*, Vol 51, No. 8, pp. 669- 672. [ABCD listing ranked "C"]
5. **Kasipillai, J.**, and Kuppusamy, K. (2008) "Provision for Obsolete Stocks: A Mechanism for Determining Lower of Cost or Market Value", *Tax Notes International*, Vol. 51, No. 11, pp. 937- 942. [ABCD listing ranked "C"]
6. Aniza, Z.; Mahenthiran, N.; and **Kasipillai, J.** (2008) "R&D Reporting Practice: Case of a Developing Economy", *Journal of Intellectual Capital*, U.K, Vol. 1, No. 9.
7. **Kasipillai, J.**, Chan, P. & Racahagan, S. "Using Tax to Limit Vehicle Usage and Curb Air Pollution", *Asia-Pacific Tax Bulletin*, IBFD, V Vol. 14, No. 2, pp. 108-117. [ABCD listing ranked "C"]



8. **Kasipillai, J.**, Nakharatnam, S. & Thanasegeran, H., (2008) "Tax Treatment of Income from Insurance Companies: A Malaysian Perspective", *Tax Notes International*, Fairfax, USA, Vol 50, No. 7, pp. 578-586. [ABCD listing ranked "C"]
9. **Kasipillai, J.** (2008) Malaysian Court Rejects Limitation Plea in Government Proceeding to Recover Tax. *Tax Analysts*, WTD 41-6. [ABCD listing ranked "C"]
10. **Kasipillai, J.** (2008) Malaysia Publishes Tax Treaty with Bosnia and Herzegovina, *Tax Notes International*, Vol. 49, No. 3. [ABCD listing ranked "C"]

**2007:**

1. **Kasipillai, J.** and Singh, D. (2007) Degree of Understanding and Responsibility of taxpayers on Collection and Payment of Sales Tax. *Asia-Pacific Journal of Taxation*, Vol. 11, No. 2, Autumn/Winter, pp. 92-107. [ABCD listing ranked "C"]
2. Shri Dewi, S., and **Kasipillai, J.** (2007) Flexibility between Market-Led and Government-Led Economies, *International Journal of Management Studies*, IJMS 14(2), 35-48. [ABCD listing ranked "C"]
3. **Kasipillai, J.** (2007). Malaysia Publishes Tax Treaty With Spain, *Tax Notes International*, WTD 156-4, August. [ABCD listing ranked "C"]
4. **Kasipillai, J.** (2007). Malaysian Budget Contains Comprehensive Tax Changes, *Tax Notes International*, Vol. 48. No. 1. [ABCD listing ranked "C"]
5. Datuk D.P. Naban, **Kasipillai, J.** and Saravana Kumar, S. (2007). Permanent Establishments in the France-Malaysia Tax Treaty, *Tax Analysts*, Vol. 47, No. 9. [ABCD listing ranked "C"]
6. **Kasipillai, J.** (2007). Malaysian Government Announces Exemption from Real Property Gains Tax, *Tax Analyst*, Doc 2007-10339, WTD 81-6. [ABCD listing ranked "C"]
7. **Kasipillai, J.** (2007). Malaysia Publishes Treaty With Syria, *Tax Notes International*, Vol. 47, No. 8. [ABCD listing ranked "C"]

**2006:**

1. **Kasipillai, J.** and Hijattulah, A.J., (2006). Gender and Ethnicity Differences in Tax Compliance, *Asian Academy of Management Journal*, Vol. 11, No. 2
2. **Kasipillai, J.** (2006). Malaysian Withholding Tax Considerations for Non-Residents, *Tax Analysts*, Fairfax, USA, Vol. 41, No. 9[ABCD listing ranked "C"]
3. **Kasipillai, J.** (2006). Malaysian Ruling Clarifies Tax Treatment of Indemnity Insurance Costs, *Insurance Tax Review*, Fairfax, Vol 42, No 6
4. **Kasipillai, J.** (2006) Exxon's Contribution to Benefit Plan Deductible, Malaysian Court Says, *Tax Notes International*, Vol 42, No. 7[ABCD listing ranked "C"]
5. **Kasipillai, J.** (2006), Malaysia Clarifies Taxation of Income from Property Development, *Tax Notes International*, Fairfax, Vol. 42, No. 9[ABCD listing ranked "C"]
6. **Kasipillai, J.** (2006), Malaysia Clarifies Tax Treatment of Legal, Professional Expenses, *Tax Notes International*, Fairfax[ABCD listing ranked "C"]
7. **Kasipillai, J.** (2006). 2007 Budget Offers Tax Cuts, Incentives for Investors, *Tax Notes International*, Fairfax, Vol. 43, No 12. [ABCD listing ranked "C"]
8. **Kasipillai, J.** (2006), "Malaysia: Year in Review", *Tax Notes International*, Vol. 44. No. 13. [ABCD listing ranked "C"]

**2005:**

1. **Kasipillai, J.** (2005). "Malaysia's Tax Treatment of Stock in Trade: A Proper Reflection of Taxpayer Activity, *Tax Analyst*, Fairfax, USA, Vol. 38, No. 8, pp. 679-684.
2. **Kasipillai, J.** and Baldry, J. (2005). "Malaysia: A Goods and Service Tax", *Asia Pacific Tax Bulletin*, Amsterdam, Vol. 11, No. 1.

3. **Kasipillai, J.** and Zaleha Othman (2005). "Tax incentives for Intellectual Property Protection in Malaysia, *The Chartered Secretary*, June.
4. **Kasipillai, J.** (2005). Removing Gender Bias in the Malaysian Tax System, *Tax Analyst*, Fairfax, Vol. 40, 255-259.
5. **Kasipillai, J.** and Abdul Hamid Hassan (2005). Advance Tax Ruling in the Context of Self Assessment, *Tax Nasional*, Vol. 14.
6. **Kasipillai, J.** and Nor Shaipah (2005). Real Estate Sector: Tax Stimulus for Competitive Edge, *Accountants Today*, Vol. 19. No 8.
7. **Kasipillai, J.** and Liew, R (2005). Impact of GST on the Business Community: Are Firms Ready?, *Accountants Today*, Vol 18, No 9.
8. **Kasipillai, J.** and Baldry, J. (2005). Malaysia: A Goods and Service Tax, republished with permission in *Tax Nasional* (Originally published in *Asia Pacific Tax Bulletin*, Amsterdam, Vol. 11, No. 1, 56-62), Vol 14.
9. **Kasipillai, J.** (2005) Malaysia: Year in Review for 2004. *Tax Notes International*, Fairfax, USA, Vol 37, No 1
10. **Kasipillai, J.** (2005) Tax Perks to Boost Biotech Sector, *The Malaysian Corporate Secretary*, Vol 27.

#### **2004:**

1. **Kasipillai, J.** (2004), "Tax Implications of Merger and Acquisitions Involving Financial Institutions", *Managerial Finance*, U.K., Vol. 30, No 4, 48-62. [ABCD listing ranking "B"]
2. **Kasipillai, J.** (2004) "Malaysia: Double Tax Agreements", *Tax Analyst*, Fairfax, USA, Vol. 35, No. 4, 373-381.
3. **Kasipillai, J.** (2004) "Reviewing 2005 Budget: Charting a New Direction for the Economy", *The Chartered Secretary Malaysia*, November, 14-17
4. **Kasipillai, J.** and Baldry, J., (2004) "Getting the GST Right", *The Chartered Secretary Malaysia*, November, 18-20
5. **Kasipillai, J.** and Baldry, J. (2004), "The Small and Medium Enterprises Under a GST Regime" *Accountants Today*, November, Vol. 17, No. 10.
6. **Kasipillai, J.** (2004) "Malaysia: 2003 Year in Review", *Tax Notes International*, Fairfax, USA, Vol. 33, No. 1.
7. Mottiakawandar, Hasnah, H., and **Kasipillai, J.** (2004) Level of Tax Compliance Among Small Business Entrepreneurs: An Examination of Small Business Entrepreneurs", (Part I), *Accountants Today*, Vol. 17, No. 2, 34-37
8. Motiakawandar, Hasnah, H., and **Kasipillai, J.** (2004) Level of Tax Compliance Among Small Business Entrepreneurs: An Examination of Small Business Entrepreneurs", (Part II), *Accountants Today*, Vol. 17, No. 3, 36-39.
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#### **2003:**

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**2017**

1. **Kasipillai, J.**, Lee, M.Y., & Mahendhiran, S. (2017), "Impact of Political Connections and Corporate Governance on Tax Avoidance: Evidence from Malaysian Listed Companies" presented in Concurrent Paper Sessions, JCAE Symposium 2017, Taiwan.

**2016**

1. Kasipillai, J., & Mahendhiran, S. (2016), "Taxes and their Determinants in the Formal and Informal Sectors of Malaysia", *Journal of Contemporary Accounting and Economics Symposium 2016*, Chulalongkorn University, Bangkok, 7-8 January 2016

**2015**



1. Gul, F.A., Lee, M.Y. & **Kasipillai, J.** (2015), "Stock Price Informativeness, SGA Costs Stickiness, and Information Asymmetry", 42<sup>nd</sup> Annual Meeting of the European Finance Association, Vienna, Austria, 19-22 August 2015.
2. Tee, C.M., Gul, F.A., Majid, A. & **Kasipillai, J.** (2015), "Political connections, institutional monitoring and tax avoidance: Evidence from Malaysia", 38th Annual Congress of the European Accounting Association, Glasgow, 28-30 April 2015
3. **Kasipillai, J.** & Kraal, D. (2015), "The Delayed Goods and Services Tax (GST) in Malaysia and Australia's GST Experience: a Comparison", Journal of Contemporary Accounting and Economics Symposium 2015, Monash University Malaysia, 9-10 January 2015

#### **2014**

1. **Kasipillai, J.** (2014), "Enhancing the Malaysian Tax Systems", International Statistical Institute (ISI) Regional Statistics Conference 2014, Sasana Kijang Kuala Lumpur, 16-18 November
2. Rassiah, P., Gul, F.A. & **Kasipillai, J.** (2014), "Agency Costs of Free Cash Flow and CEO Compensation", Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference 2014, Auckland, New Zealand, 6 – 8 July,

#### **2013**

1. **Kasipillai, J.** (2013), 'Taxation Mechanisms to Promote Environmental Sustainability', International Conference on Trends and Challenges in Global Business Management (PLACITUM), Kerala, India, 22 to 23 November 2013.
2. Lee, M.E., Gul, F.A. and **Kasipillai, J.**, (2013), 'Stock Price Informativeness and its Impact on Corporate Strategies', Accounting and Finance Association of Australia and New Zealand (AFAANZ), Perth, Australia, 7 to 9 July,

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1. **Kasipillai, J** and Rachagan, S., (2012), "Laws or a Self-enforcing Model to Improve Corporate Governance in PLCs", International Conference "Current problems of legal theory and comparative law" organized by Faculty of Law, "Babes-Bolyai" University Cluj-Napoca, Cluj-Napoca, Romania, 26 October.
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3. Rachagan, S and **Kasipillai, J** (2012), "Combating Money Laundering, Terrorist Financing and Tax Crimes", International Congress on Innovation and Regional Economic Development", Heifei City, Republic of China. 3 December.
4. **Kasipillai, J** and Rachagen, S. (2012), "Tax Incentives and Social Corporate Responsibility" International Congress on Innovation and Regional Economic Development", Heifei City, Republic of China, 3 December.
5. Noor Sharoja, S. and **Kasipillai, J.**, (2012) "Impacts of the Self-Assessment System for Corporate Taxpayers", 2nd Global Conference for Academic Research on Management & Economics, Kuala Lumpur, Malaysia, Dec 7 to 9.
6. Noor Sharoja, S. and **Kasipillai, J.**, (2012) "External Tax Professionals' Views on Compliance Behaviour of Corporation", 2nd Global Conference for Academic Research on Management & Economics, Kuala Lumpur, Malaysia, Dec 7 to 9.

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#### **2008**

1. Sia, G., **Kasipillai, J.**, Salleh, A. and Sambasivan, M., (2008), "Determinants of Individual Tax Compliance: A Comparative Study on Compliant and Non – Compliant Tax Payers ", (Best Paper in the Personal Tax Category), 20th Annual Conference Australasian Tax Teachers' Association , Hobart, Tasmania, 23 - 25 January

#### **2007**

1. **Kasipillai, J.** and Bala Shanmugam (2007). "*Sources of Islamic Financing and Tax Implications*", 5<sup>th</sup> International Islamic Finance Conference 2007, Ritz Carlton Kuala Lumpur, 4 September.

#### **2005**

1. **Kasipillai, J.** (2005). "Impact of E-Commerce on Malaysian Taxation", Proceedings of the International Conference on E-Commerce" Summit Hotel, Subang USJ, 10-11 January.
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1. **Kasipillai, J.**, and Mohamad Tayib., (2003). "*An Evaluation of the Corporate Tax Systems in Malaysia and Thailand*", Proceedings of the 7<sup>th</sup> International Conference on Global Business and Economic Development, Plaza Athenee, Bangkok, January 8-11.

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1. **Kasipillai, J.**, Adika, S.A., and Noor Raihan, A.H., (2001). "*Survey Findings of Awareness and Knowledge in Electronic Payment Systems: A Malaysian Perspective*", Proceedings of the International Forum on the State and Local Governments Accounting and Reporting (ISFALGAR), Langkawi, Malaysia, July 22-24.
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3. **Kasipillai, J.**, (2000). "*Some Reflection on Environmental Abuses and Policy Issues*", Proceedings of the International Conference on Disaster Management, Organised by School of Management, Universiti Utara Malaysia, Langawi, 29-30, April.

#### **C4 CHAPTERS IN BOOKS (1999 - 2019)**

1. **Kasipillai, J.** and Singh, V. (2019) "The Adoption of BEPS in Malaysia", in CPA - Tax Design and Administration in a Post-BEPS Era: A Study of Key Reform Measures in 18 Countries, By Kerrie Sadiq, Adrian Sawyer and Bronwyn McCredie (Editors), Fiscal Publications, ISBN: 9781906201487 (Forthcoming).
2. **Kasipillai, J.** & Noor Sharoja (2019), "Implementation Issues and Challenges: A Taxpayer's Perspective", and **Addendum to Chapter**, Perspective and analysis of reversal from GST to SST, by **Kasipillai, J. and Yong, M.C.** in "Challenges and Future Direction" by Yeah, K, L. and Ariff, M., Funded by MTRF. (Forthcoming)
3. **Kasipillai, J.** (2016), Goods and services tax treatment on Islamic Banking, in Islamic Banking & Finance: Principles, Instruments & Operations, eds Adnan Trakic and Hanifah Haydar Ali Tajuddin, CLJ Publication, Malaysia, 2nd Ed.
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7. **Kasipillai, J.,** (2002), "Use of taxation tools to curb environmental Abuse: A Malaysian perspective", In Critical Issues in International Environmental Taxation, Publisher: CCH Incorporated, Edited by Kreiser, L.K.
8. **Kasipillai, J.,** (2002), "Econometric Modeling to Measure Tax Evasion in Malaysia", In Taxation and Compliance Costs in Asia Pacific: Selected Research Studies, Publisher: Universiti Utara Malaysia Press, Edited by Ariff, M., & Pope, J.
9. **Kasipillai, J.,** (2000), "Labuan: International Offshore Financial Centre", In Doing Business in Malaysia, CCH (Malaysia) Ltd.
10. **Kasipillai, J.,** (1999), "Tax Evasion-The Hidden Economy", in "Perspectives on Corporate Governance and Management", A joint publication by MAICSA and Star Publications (M) Bhd
11. **Kasipillai, J.** (1999), "Tax Considerations Involving Mergers in the Financial Services Industry" In "A Practical Approach to Mergers and Acquisitions in the Financial Services Industry", Edited by Andersen Consulting, A joint publication by Andersen Consulting and The Malaysian Insurance Institute.
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13. **Kasipillai, J.** (1998), "Malaysia's Hidden Economy and Tax Evasion", In Tax Administration: Facing the Challenges of the Future, Publisher: Prospect Media Pty Ltd, Edited by Evans, C. & Greenbaun, A.

**C5(A) COLUMNIST: THE STAR NEWSPAPERS "CURRENT TAX MATTERS" (FROM 2007)**

Dates	Title of Articles
16 Oct 2014	Dailies likely to get a boost from being zero-rated under GST, Reference

	made after interviewing Kasipillai, J
19 Oct 2013	Gearing GST towards Public Acceptance: A More Efficient Way of Taxation
10 Jan 2009	The Black Economy, Cover feature by Errol Oh, Reference made after interviewing Kasipillai, J
10 Jan 2009	Illegal Foreign Workers, Reference made after interviewing Kasipillai, J
10 Jan 2009	Defining Moments, Reference made after interviewing Kasipillai, J
31 Oct 2009	Waiting in the Wings-Tax Observers Weigh the Implementation of GST, Reference made after interviewing Kasipillai, J
12 April 2007	Property tax exemption a double-edged sword
5 May 2007	Removing Gender Bias in the Malaysian Tax System (Part 1)
12 May 2007	Removing Gender Bias in the Malaysian Tax System (Part 2)
2 June 2007	Taxing Environmental Abuse
7 July 2007	Deductibility of Legal and Professional Expenses
4 Aug 2007	Tax Reforms in Malaysia: The Way Forward
1 Sept 2007	Rising Costs of Tax Compliance

**Others:**

1. 'GST to lower prices? Impossible, says experts', Aidila Razak & Goh Seng Ching cites Kasipillai, J. in MalaysiaKini, 12 March 2010
2. 'Should you fear the new tax?', Errol Oh cites Kasipillai, J. in Starbizweek, 16 January 2010
3. 'What should you know about GST', Editor cites Kasipillai, J in Starbizweek, 16 January 2010
4. PVC's Award for Excellence in Research, Teaching and Administration: Round 1, 2009, Monash news line website, September 2009
5. Malaysia Considering GST to Diversify Tax Base, Jackson, J. interviews and cites Kasipillai, J. in his article, *Tax Analysts*, USA, Original document published on 20 August 2009, appeared in 2009 WTD 159-4.

**C5(B) Columnist: The STAR Newspapers "TAX MATTERS" (1999-2000/2004)**

Dates	Title of Articles
28 Sept 2004	Protecting the Poor Under GST
10 Sept 2002	A more FDI-friendly budget needed.

19 June 2000	Tax considerations involving e-commerce
15 May 2000	Centre of Excellence for UUM
24 April 2000	Filing and payment procedures for individuals in business
3 April 2000	Complying with the tax filing programme
6 March 2000	Section 114 Amendment places tax advisers' in a predicament
31 Jan 2000	Labuan – Malaysia's tax haven
10 Jan 2000	Tax implications arising from mergers & acquisitions
20 Dec 1999	Income tax paid by firm imputed to shareholders
29 Nov 1999	Tax and financial institutions
8 Nov 1999	Individual taxation and personal relief.
25 Oct 1999	Factors affecting transfer pricing.
11 Oct 1999	Transfer pricing to minimise tax.
27 Sept 1999	Tax aspects of leasing industry.
6 Sept 1999	Taxation and asset securitisation.
23 Aug 1999	Taxation in year 2000 and beyond.
9 Aug 1999	A study of tax system structures.
19 July 1999	Taxation in a hidden economy.
5 July 1999	Tax non-compliance due to ignorance.
21 June 1999	Problems arising as a result of taxation of foreign exchange transaction.
7 June 1999	Goods valuation for customs clearance.
24 May 1999	Procedures and liabilities under Excise Duty Act 1974 (as amended).
10 May 1999	Procedures and liabilities under Sales Tax Act 1972 (as amended).
26 April 1999	A look at issues concerning service tax on management fees.

29 Mar 1999	Administrative procedures for service tax.
15 Mar 1999	A broad look at the trends in Malaysian taxation system.
1 Mar 1999	Tax issues associated with internet trade.
15 Feb 1999	Tax treatment on investment companies.
1 Feb 1999	Taxability of gains from shares and status of illegal income.
18 Jan 1999	Revenue implications in the managing of unit trusts.
4 Jan 1999	A look at tax amnesty.

**D. COMPLETED & CURRENT RESEARCH  
AT MONASH UNIVERSITY Malaysia**

No	Researcher/s	Duration	Research Title	Source of Income	Amount (RM)
1.	Jeyapalan Kasipillai, Lee Mei Yee & Elaine Chew	July 2018 to June 2019	Evaluating Extent of Tax Evasion: A Malaysian Study	Malaysian Tax Research Foundation	RM38,000
2.	Jeyapalan Kasipillai & Lee Mei Yee	June 2014 to May 2015	Quantitative and Qualitative Analysis of Tax Evasion and Avoidance Strategies in Malaysia	Malaysian Tax Research Foundation	RM78,650
3.	Jeyapalan Kasipillai & Loo Ern Chen	One year from March 2013	A critical review of tax research in Malaysia and recommendation for future direction	Malaysian Tax Research Foundation	RM53,530
4.	Jeyapalan Kasipillai & Shanthi Rachagan	One year (from January 2011)	Improving Social Responsibility in Emerging Economies & Its Implications to Tax Professionals	Chartered Tax Institute of Malaysia	RM5,000
5.	Jeyapalan Kasipillai & Shanthi Rachagan	Dec 2010 to June 2012	Improving Corporate Governance in Malaysia: The Way Forward	MACPA Educational Trust Fund	RM14,000
6..	Jeyapalan Kasipillai & Sakthi Mahendhiran	One year (Ended in Dec 2010)	Deferred Tax Assets and Liabilities and Earnings Management Incentives: Implications on Corporate	Monash research grant	RM14,870



			Governance		
7.	Diane Kraal (MUA, Caulfield) and Jeyapalan Kasipillai	One year from 5 Nov 2010	The Dutch East India Company and its Tax Revenue in 18th century Malacca	Internal BusEco Faculty Funds (Monash grant)	AUD10,000
8.	Jothee Sinnakkannu & Jeyapalan Kasipillai	One year (Ended in 2009)	Stock Market Reaction to Real Property Gains Tax Exemption Announcement	Monash research grant	RM 5,660
9.	Jeyapalan Kasipillai	One year (Ended in 2009)	Distributive Effects of a Comprehensive GST	Monash research grant	RM 16,160

**AT UNIVERSITI UTARA MALAYSIA (Prior to 1/08/2006)**

1. A Survey on Ranking and Rating of Universities, Professor's Grant, University Utara Malaysia (Completed in January 2005).
2. Preparedness and Perception of *Bumiputra* Tax Agents on the Self-Assessment System, CPA Australia Research Grant, Completed in September 2003.
3. Gender and Ethnic Differences in Tax Compliance Attitudes and Behaviour between Public and Private Sectors in the Northern States. (Completed in 2003).
4. "The Influence of Education on Tax Avoidance and Tax Evasion". ( Completed in November 2001)
5. An Evaluation of the Corporate Tax Systems in Malaysia and Thailand (Completed in December 2002).
6. "The Influence of Ethical Attitudes on Taxpayer Compliance Behaviour" (Completed in December 2002).
7. "Capitalized or Expensed Computer Software Costs for Internal Use? A Survey on Multimedia Super Corridor Status (Completed in August 2001)
8. "Survey Findings of Awareness and Knowledge in Electronic Payment Systems: A Malaysian Perspective". (Completed in October 2001)
9. "Use of Taxation Tools to Curb Environmental Abuse"(Completed in December 2000)
10. "A Re-examination of Source Rules in the Electronic Era". Team: Single (Completed in December 2000)
11. "A Survey on Taxpayers Understanding, Attitude, Preparedness towards the Introduction of Self Assessment System in Malaysia". (Completed in October 2000).
12. "A Survey on Compliance Cost of Unlisted Companies in Malaysia". (Completed in November 2000).

13. "A Survey on Consumers & Retailers Understanding of the Use of Electronic Commerce in Malaysia". (Completed in February 1999)
14. "Buoyancy Estimates of Malaysia's Tax System 1961-1998" (Completed in May 1999)
15. Banking and Environment in Malaysia: Issues Policy & Perception. (Completed in June 1999)
16. "Tax Implications on Financial Derivatives". (Completed in September 1998)
17. "Estimating the Size of Malaysia's Hidden Economy and Tax Evasion Using an Electronic Model". Completed in 1997)
18. Taxpayer Understanding Knowledge Index as a Clue for Non- Compliance (Completed in 1996)
19. An Insight Into The Workings of the Hidden Economy. (Completed in 1996)
20. A study on the Degree of Knowledge, Understanding and Attitudes of Consumers and Collectors Towards the Proposal to Introduce Value Added Tax (VAT) in Malaysia. (Completed in July 1995).
21. Survey on Taxpayers' Service Tax Awareness in Malaysia (Completed in 1993)

#### **E. CONSULTANCY**

1. Tax Consultant to **Multimedia Development Corporation (MDC), Cyberjaya.**  
(November 1997 to 2001)  
(Provide tax advisory services when required by MDC. Interpretation of relevant statutes under the Income Tax Act. Advise on incentives available to companies engaged in Information & Communication Technology).
2. Tax Consultant to **Uniutama Management Sdn Bhd (UMSB)**  
(Since May 2000)  
(Preparing income tax adjustments on audited accounts for UMSB for financial years 1999, 2000 and 2001. Advise on tax planning for UMSB prior to commencement of financial year. Monitoring adequate maintenance of records by UMSB under self-assessment system.
3. Prepared report on "Tax Implications on Mergers and Acquisitions Involving Insurance Companies". Report submitted to **Central Bank of Malaysia** in May 2000.

#### **F. EDITORIAL INVOLVEMENT**

1. Associate Member, **e-Journal of Tax Research**, The University of New South Wales, Sydney, Australia..
2. Associate Editor, **Asia-Pacific Journal of Taxation**, Hong Kong Polytechnic University, Hong Kong.
3. Editorial Committee Member, **Official Journal of the Chartered Tax Institute of Malaysia** (CTIM).
4. Editorial Board Member, **Asian of Business and Accounting**, Faculty of Business and Accountancy, University of Malaya.

5. Chief Editor, **Malaysian Management Journal**, an academic publication of Universiti Utara Malaysia (since August 2004 to July 2006)
6. Chief Editor, **ANALISIS**, a biannual academic journal of Universiti Utara Malaysia (1999 to September 2001)
7. Member of Editorial Board, **ANALISIS**, a biannual academic journal of UUM (from October 2001)
8. Foreign Correspondents, **Australian GST Journal**; 2014
9. Editorial Board member, **Asia Journal of Management (AJM)**.

#### **G. HONOURS & AWARDS**

1. Engagement–Innovation–Impact award from School of Business, Monash University Malaysia (2018).
2. Monash PVC Award for excellence in administration (2010)
3. Monash PVC Award for excellence in research (2009).
4. Monash PVC Award for excellence in research (2008).
5. Monash Dean's award for research (2008)
6. Excellent Service Award (2001), School of Accountancy, University Utara Malaysia
7. Best Researcher (2000), "Compliance Costs of Malaysian Small and Medium Enterprises", Organised by Research and Consultancy Centre, UUM
8. Achievement of Excellent Performance, Awarded by Registrar's Office, UUM (2000)
9. Letter of Appreciation from Chairman, Malaysian Institute of Taxation (16 May 2000)
10. Letter of Appreciation from President, Financial Planning Association of Malaysia (14 August 2000)
11. Letter of Appreciation from Chairman, Malaysian Institute of Taxation (16 Jan 2002)
12. University Utara Malaysia Scholarship Recipient (PhD studies), (May 1994 to May 1997).

#### **H. PROFESSIONAL RECOGNITION Invitations – Keynote speaker, Panel Member**

1. "**Validation and Future Directions Workshop**"- Global-, Funded by ARC, 3-4 April 2018, Coogee Bay, Sydney, Australia
2. **Key note- Panelist** - "Impact of GST to SST - A Masterclass by CPA Australia" 4 September 2018, NST Auditorium, Kuala Lumpur.
3. **Invited Speaker** at International Seminar on Goods and Services Tax, St. Ann's College for Women, 27 - 28 January 2017, Hyderabad, India.
4. **Keynote speaker** at 1st Annual Conference on Fiscal Policy and Economic Development in Qatar, Qatar University 11 - 12 December 2017
5. **Programme external advisor** for the Bachelor of Accounting, University Malaya, (2013/2014 - 2017/2018)
6. **External examiner/external advisor** for Bachelor of Taxation (HONS) University Tun Abdul Razak, Kuala Lumpur, (June 2017 - May 2020),
7. **Programme external examiner** for School of Management, Asia-e University, (March 2017 - March 2020)
8. Chairman, **Special Research Group** (Taxation), **University Utara Malaysia (2001 to July 2006)**
9. Adviser to Accounting Degree Programme, **University Pendidikan Sultan Idris**, Tanjung Malim, Perak, 2004

10. Member of the **Malaysian Accounting Standard Board (MASB) Working Group (WG10)/IAS12: Income Taxes**. Appointed by **Malaysian Accounting Standards Board (MASB)**.
11. Chairman, Research Presentation Series (Fortnightly), School of Accountancy, **UUM** (From 1 September 2001 to 31 May 2002).
12. Organising Chairman, **National Budget Seminars**, (Annual) Universiti Utara Malaysia (1992 to 1994; 1997 to 2001).
13. Committee Member, Restructuring of Accounting Degree Programme for Universities in Malaysia (Taxation)
14. GST Bill Working Committee, **Ministry of Finance**; June 2014 March 2018.

**I. POSTGRADUATE THESIS SUPERVISION**

**(a) Currently supervising three PhD students**

1.	<b>Aniza Zainol</b> (Monash University Malaysia)	Macro and Micro Factors Influencing R&D Treatment Choice : Empirical Evidence from Malaysia
2.	<b>Priya Sharma</b> (Monash University Malaysia)	Trafficking of Migrant Workers For Forced Labour In Malaysia:- Evidence From A Socioeconomic Legal Study;
3.	<b>Yong Mun Ching</b> (Monash University Malaysia)	The stakeholders' notion of the change from Goods and Services Tax (GST) to Sales and Service Tax (SST) in Malaysia.

**(b) COMPLETED: Supervised numerous PHD/DBA students (2008 to 2014)**

No.	Name of PhD Student/ Institution)	Area of Study	Year Completed Thesis
1	<b>Puspavathy, Rassiah</b> (Monash University Malaysia)	Agency Theory of Free Cash Flow and Overinvestment : Some Evidence on the Role of CEO Characteristics and Geographic Location	2014
2	<b>Lee Mei Yee</b> (Monash University Malaysia)	Stock Price Informativeness and Its Impact on Corporate Strategies	2014
3	<b>Salwa Hana</b> (Monash University Clayton Campus)	An Analysis of Malaya's Corporate Income Tax Expenditures and Negative Income Tax Expenditures Using Accounting Standards as the Benchmark Tax Base	2013
4	<b>Noor Sharoja Sapei</b> (University Malaya)	Evaluation of corporate Income Tax Compliance Costs and Compliance Behaviour under the Self-Assessment System	2012
5	<b>Anthony Aggrawan</b> (Bali, Indonesia) (University Utara Malaysia)	Proficiency Requirements in Accounting Job-Markets: A Case Study in NTB and Bali Provinces	2010

6	<b>Shanthy Rachagan</b> (Monash University Sunway campus)	Minority Shareholder Protection in Malaysian Public Listed Companies.	2009
7	<b>Folk Jee Yoong</b> (University of Southern Australia)	A Study of Financial Planning Strategies Adopted by Malaysian Chinese for Retirement.	2009
8	<b>Sia Gioak Faa</b> (University Putra Malaysia)	Examining Factors Contributing Towards Tax Compliance in the Self-Assessment Environment.	2008
9	<b>Lim Chor Lein</b> (University of Southern Australia)	Corporate Governance and Foreign Investment Decision in Malaysian PLCs.	2008
10	<b>Lim Meng Hoon</b> (University of Southern Australia)	Ownership structure, board composition and firm performance of listed companies in Malaysia.	2008

(c) **External Examiner** (*Among others, several theses examined are listed below*)

### **2018**

1. **External Examiner for PhD candidate, M. Parameswari** "Situational factors influencing preference and satisfaction of customers shopping in retail malls with Reference to Coimbatore City", Bharathiar University, India
2. **External Reviewer, MPhil Thesis, Tanusha Nair**, Proposal from UNIRAZAK "Effect of Tax Planning on Tax Erosion in Malaysia: Tax Practitioners' Perspective", UNIRAZAK, Malaysia.

### **2016**

1. **External Examiner for PHD candidate, S. Krishna Kumari**, "A Study on Customer Perception towards CRM in SBI with Special Reference to Coimbatore District", Mother Teresa Women's University, India.
2. **External Examiner for PHD candidate, Susan Hydra Sikayu**, "A Study of Tax Authority Information Assistance in Malaysia: Determinants of Its Usage and Impacts on Tax Compliance", Curtin University
3. **External Examiner for PHD candidate, Ranchida Sangduand**, "Value Added Tax Knowledge and Determinants of Value Added Tax Compliance in Thailand", University Utara Malaysia
4. **External Examiner for PHD candidate, John Tensay Peter Raig**, "Determinants of Effective Tax Investigation in Malaysia from the Tax Authority's Perspective", Curtin University

### **2015**

1. **External Examiner for Doctor of Business Administration candidate, Munusamy Marimuthu**, "*Faktor-Faktor Yang Mempengaruhi Niat Penggunaan Egen Cukai di*

*Kalanagan Peniaga Tunggal*", (Factors Influencing Consumer's Intention to Use Tax Agents Among Sole-proprietor Businesses) University Utara Malaysia.

2. **External Examiner for PHD candidate, Appadu Santhariah**, University New South Wales.

#### **2014**

- 1 **External Examiner, PhD thesis by Budi Susila** entitled 'The Compliance Costs of Large Corporate Taxpayers in Indonesia', Curtin University, Aug 21, 2014
- 2 **External Examiner, PhD thesis by Tedongmo Petseteye Chritiane**, entitled 'Analysis and Suggested Improvements to the System of Capital Gains Taxation in Cameroon' by International Islamic University Malaysia, July 16, 2014
3. **Independent Member for PhD Confirmation by Liew Jie Ying (Ewilly)**, paper entitled 'Social Networking Technologies, Knowledge Sharing and Creative Performance', Monash University Malaysia, January 23, 2014
4. **Board Examiner, PhD thesis by G. Anuradha**, entitled 'Customer Perception Towards Marketing of Postal Services', Bharathiar University, India, Jan 22, 2014

#### **2013**

1. **External examiner for doctoral thesis by Izlawanie Muhammad**, "Managing Mixed Responsibilities: Malaysia Tax Auditors' Dispute Resolution Behaviour in Audit Settlement" University of New South Wales, Australia', 04, June 2013.
2. **External examiner for doctoral thesis by Nafiu Olaitan Sarafadeen**, "A Juristic Approach to the Deductibility of Expenditures in Revenue Law", International Islamic University Malaysia', 15 January 2013.
3. **External examiner for doctoral (DBA) thesis by Ngung Chia Siew**, 'A Model of Service Quality, Price Satisfaction, Image Rating, Overall Satisfaction, Repurchase Intention and Positive Word of Mouth in Private Higher Education Organisations in Singapore', The University of New Castle, Australia, 5 February 2013
4. **External examiner**, PhD thesis entitled 'A study on the Acceptance of Best practices in the Malaysian Environmental Tax Laws' by Loo Choo Hong, University Tunku Abdul Razak, 20 February 2013.

#### **2012**

1. **External examiner for doctoral thesis by Anbalagan Krishnan**, 'Financial and Non-Financial Performance Measure: An Application of Structural', Universiti Tun Abdul Razak, Kuala Lumpur, 1 March 2012
2. **External examiner for doctoral (DBA) thesis by Ho Hoi Yin, Pauline**, 'State Control, Corporate Social Performance and Corporate Financial Performance in China' by Yin, Hong Kong Polytechnic University, September 10, 2012.
3. **External examiner for doctoral thesis by Idawati Binti Ibrahim** 'Electronic Filing of Personal Income Tax Returns in Malaysia: Determinants and Compliance Costs', Curtin University, Australia, 21 August 2012

#### **2011**

1. **External examiner for doctoral thesis by Loo Choo Hong**, "The Acceptance of Best Practices in the Malaysian Environmental Tax Laws", University Tun Abdul Razak, Malaysia, April 2011.
2. **External examiner for doctoral thesis by Kuek Tee Say**, "Anti-Tax Avoidance Law in Malaysia: A Comparative Study", International Islamic University Malaysia, June 2011.



3. **External examiner for doctoral thesis by** Rani Diana Othman, 'The Impact of Forensic Accounting, Investigation and Audit on Tax Compliance in Malaysia', Edith Cowan University, Perth, Australia, October 2011.

#### **2010**

1. **External examiner for doctoral (DBA) thesis by** Yip Choi Yee, Amy, "Ownership Structure and Internal Control over Financial Reporting", Hong Kong Polytechnic University, August 2010.
2. **External examiner for doctoral thesis by** Swapan Kumar Bala, "Value Added Taxation in Bangladesh: A Critical Appraisal", University of Dhaka, Bangladesh, July 2010.
3. **External examiner for doctoral thesis by** Evgeny Guglyuvatyy, "Assessing Carbon tax emissions trading as policy options for climate change mitigation in Australia", University of New South Wales", Sydney, 30 October 2010.

#### **2009**

1. **External examiner for doctoral (DBA) Dissertation by** Susie Wong, "Understanding the Relationships between Service Quality, Customer Satisfaction and Behavioural Intentions in the Private Tertiary Education Sector in Singapore", University of New Castle, June 2009.
2. **External examiner for doctoral thesis by** Abdul-Jabbar, H., "Income Tax Non-compliance of Small and Medium Enterprises in Malaysia: Determinants and Tax Compliance Costs, Curtin University of Technology, Perth, August 2009

#### **2008**

1. **External examiner for master thesis by** Shahrudin Ali, University Putra Malaysia, The macroeconomic effects of corporate income tax rate reductions, September 2008.
2. **External examiner for doctoral thesis by** Jayalakshmy, Multimedia University, Cyberjaya A Study of True and Fair View Certification by Auditors in Malaysia, thesis submitted for Doctor of Philosophy, October 2008.
3. **External examiner for doctoral thesis completed by** Ern Chen Loo, University of Sydney, New South Wales, Australia; "The Influence of the Introduction of Self-assessment on Compliance Behaviour of Individual taxpayers in Malaysia"; August 2006.
4. **External examiner for doctoral thesis by** R. Nirmala, Bharathiar University, India, "Financing Culture in the Housing Industry: An Analytical Study", September 2006.
5. **External examiner for doctoral thesis by** H. Balakrishnan, Bharathiar University, Coimbatore, India, "Financial Performance of Public Sector Petroleum Industry", 18 October 2005.
6. **External examiner for doctoral thesis by** G.L. Sankaran, Bharathiar University, Coimbatore, India, "Identifying Discriminating Financial Factors between Well-Managed and Mismanaged Spinning Mills in Tamil Nadu", 15 December 2005.
7. **External examiner for doctoral in Business Administration (DBA) thesis by** Shaniz Khan bin Mohamed Basir, Universiti Sains Malaysia, Penang, "Intellectual capital and its Effect on the Relevance of the Balance Sheet" March 2005.
8. **External examiner for Master in Philosophy thesis by** Abadan Jasmon, Multimedia University, Cyberjaya, "A Study of the Taxation System in Malaysia with Reference to its Structure and Implications" January 2005.
9. **External examiner for Master of Science thesis by** Zaharah Salwati bte Baba, Universiti Putra Malaysia, Serdang "Perception on Self-Assessment System: A

Preliminary Study on Post Implementation of Self-Assessment on Selected Companies in East Coast Malaysia”, 7 September 2005.

10. **External examiner for Defense of Doctoral Thesis Proposal by** Mohamad Sakarnor Deris at University Putra Malaysia, March 2004.
11. **External examiner for Master’s thesis by** Sharon Manasseh completed at the Graduate Studies Department, University Sains Malaysia, Penang, “Tax Compliance Level of Small Business”, February 2002.