

TITLE TIMES NEW ROMAN, BOLD-FACE, 16PT, CENTER

The name of author(s), department(s), institution (s), city(s), country(s) and e-mail address(s) should be centered below the title of the paper with initial caps and with font Times New Roman 12pt. Please state which author is the corresponding author using (*)

Abstract: Abstract should have the following elements, and should be no longer than 300 words: (a) significance, timeliness and purpose of the paper; (b) research question; (c) thesis statement as a theme; (d) methodology, delimitations and artifacts of the argument; (e) structure of the paper's argument based on the methodology; (f) research outcome. The abstract should have the same structure as the introduction, but not re-use the same wordage. The abstract should be in Times New Roman 10pt font single-line spaced.

1st LEVEL HEADINGS - All headings should be in bold face. First-level headings should be left justified and capitalizd using Times New Roman 12pt font.

2nd Level Heading - Second-level subheadings should be set flush left with initial caps using Times New Roman 12pt font.

3rd level heading - Third level heading should be set flush left with initial caps and italic using Times New Roman 12pt font.

The main content should be in Times New Roman 12pt font. Paper should be between 6000 and 8000 words, excluding footnotes and bibliography. All paragraphs should be full-justified. Single-space the body of the paper. All body text should be in font Times New Roman 12pt, 1.5 line-spaced, with a 12pt line-space between paragraphs. There should be about at least 3 bibliographic entries per 1000 words written.

	Δ EPS	Δ ROE	Δ ROA	Δ RET	Δ RET
Panel A - Pearson correlations					
Δ SHCOMM	-0.073	0.040	0.019	-0.038	-0.055
	(0.262)	(0.544)	(0.771)	(0.557)	(0.399)

Table 2: Correlation coefficients

Figures and tables should be placed as close as possible to where they are cited. First-level headings state the table or figure number and may be followed by second-level subheadings.

All referencing should be in Oxford referencing style, using footnotes and bibliography

1. Ming, J. T. C., Gee, C. S., & Lee, C. L. (2006). Ownership Structure And Corporate Governance: Further Evidence From Malaysia. *Banker's Journal Malaysia* (130), 21-32.
2. Roche, J. (2005). *Corporate governance in Asia*. New York: Routledge.