

# HUMANOTORIAL

ISSN (2600-7533)

JULY 2022 | ISSUE 17

**THE STORY  
OF MY LIFE  
- PART 2**

**POWER OF  
RUMOR**

**TAX CORPORATE GOVERNANCE  
FRAMEWORK (TCGF):  
A SUSTAINABLE TAX  
MANAGEMENT INITIATIVE**

**THE THREE  
LEVELS OF  
RELATIONSHIP**

PERCUMA /  
FREE DISTRIBUTION



Domain	Explanation	Evidence
Tax and Accounting Treaties	Accounting and tax results are subject to review procedures. Accounts and financial statements are audited and are subject to review, which are comprehensive and explicit.	Accounting and tax results are subject to review procedures. Accounts and financial statements are audited and are subject to review, which are comprehensive and explicit.
Significant or new transactions	The transactions are identified and documented, and subject to inspection and approval for tax use purposes.	The transactions are identified and documented, and subject to inspection and approval for tax use purposes.
Control measures	Existing systems and procedures enable accurate reporting and transparent decision making.	Existing systems and procedures enable accurate reporting and transparent decision making.
Control testing	There are processes in place to test the effectiveness of the company's internal control and policy compliance.	There are processes in place to test the effectiveness of the company's internal control and policy compliance.
Risk and Responsibility	Clearly defined roles and responsibilities for each stakeholder in managing business tax risk.	Clearly defined roles and responsibilities for each stakeholder in managing business tax risk.
Management tax risk	Having to take into account the knowledge of Malaysian tax law and regulations as well as the global environment in the business and published judgements.	Having to take into account the knowledge of Malaysian tax law and regulations as well as the global environment in the business and published judgements.

**Tempat Kerja Menggajikan WAJIB Ada OSH Coordinator**

**Sertalah Kursus OSH Coordinator**

**BELAJAR DIMANA DAN BILA-BILA MASA SAHAJA, SECARA ATAS TALIAN**

Imbas kod QR untuk ke : <http://elearn.hba.com.my>



## NEWS / BERITA

### 03 Happenings

## FEATURES / RENCANA

### 05 Tax Corporate Governance Framework (TCGF): A Sustainable Tax Management Initiative

### 15 The Power of Rumors : An Introduction

### 21 The Three Levels of Relationship

### 25 The Story of My Life (Part 2)

## GALLERY / GALERI

## EDITORIAL TEAM / SIDANG PENGARANG

### Editorial Advisors

Datuk Nizom Bin Sairi	Datuk Dr. Tan Meng Lee
Datuk Dr. Leow Chee Seng	Dato' CM Vignaesvaran
Emeritus Prof. Datuk Dr. Marimuthu Nadason	Prof Dr. Zabidi Husin
Emeritus Prof. Dato Dr. Abdul Razak Salleh	Prof. Dr Sian Hock Seng
Dato' Dr. Zahari Husin	Prof. Sachin Ghai
Dato' Haji Munir Haji Mohd Nawi	Dr. Semerdanta Pusaka
Datuk Baharom Embi	Tuan Haji Ismail Rahman
Datuk Atikah Adom	Dr. Vaibav Birwatkar
YM Datuk Dr. Tengku Naufal	Dr. Hossein Nezakati
Dato' Seri Lim Yeong Seong	Mr. Michael Kong

Published quarterly by

**HUMANOLOGY SDN BHD**

73-3 Amber Business Plaza, Jalan Jelawat 1, Cheras, 56000 Kuala Lumpur.

Tel: +603 - 2856 8651 Mobile: +6018-213 6755 Email: [info@hba.com.my](mailto:info@hba.com.my) Website: [www.hba.com.my](http://www.hba.com.my) Facebook: [www.fb.com/HumanologySB/](https://www.facebook.com/HumanologySB/)

### Editors

Datuk Dr. Leow Chee Seng  
Dr. Vincent Leong  
**Designers**  
Danial Hazin Bin Kamarudin  
Muhammad Salman bin Zulkifle

### Contributors

Datuk Mohd Nizom Sairi  
Prof Dr. Zabidi Husin  
Dr. Vincent Leong



# HAPPENINGS

## APRIL

This month, we managed to conduct our very own “Certified Microlearning” which was launched by Datuk Mohd Nizom, CEO of LHDN. We also conducted Pedagogi Abad Ke-21 to a group of participants from Jabatan Perhilitan. Besides that, we also conducted Body Language Exposed, Qualitative Research Methodology and Student Research Supervisory for TAR University of Management and Technology. A series of in-house program High-Impact Manager was also conducted for MKH Berhad. We also managed to conduct Secrets to Managing Difficult Bosses for Honda Malaysia. We were also invited to SM Teknik Tunku Jaafar for their PIBG meeting.

## MAY

In the month of Raya, we were invited to a numerous Raya open house such as SME Bank and LHDN. We continued our in-house program for MKH Berhad. We also conducted a workshop on Sexual Harassment for TARUMT. In addition, we held a seminar for 1000 pax from CIDB on the topic of Developing a Healthy Mental Health. The same program was also conducted as a training for Honda Malaysia. We also held a discussion with LHDN and CEDAR.

## JUNE

Due to high demand, we conducted the workshop on Sexual Harassment again for TARUMT. In addition, we also conducted Student Research Project Supervision for TARUMT. We also continued the in-house program for MKH Berhad. We also held the OSH-Coordinator program and it was once again full house. Also, we continued with our Certified Professional Trainer (Microcredential) training. Meanwhile, we also conducted a talk on Behavioural Intelligence for LHDN officers. We also conducted a program on Negotiation Skills for CIDB. We also managed to held a courtesy visit to the Royal Police of Malaysia. Also, in this month of Raya celebration, we were invited to the Raya open house of CIDB and Putra Business School.

## COMPASSION



Siddiq



Fatonah



Amanah



Tabligh

## INTEGRITY



O4

## STEADFASTNESS

- Istiqomah

O3

## PRACTICE

- 360 Degree meetings

O2

## LEARNING

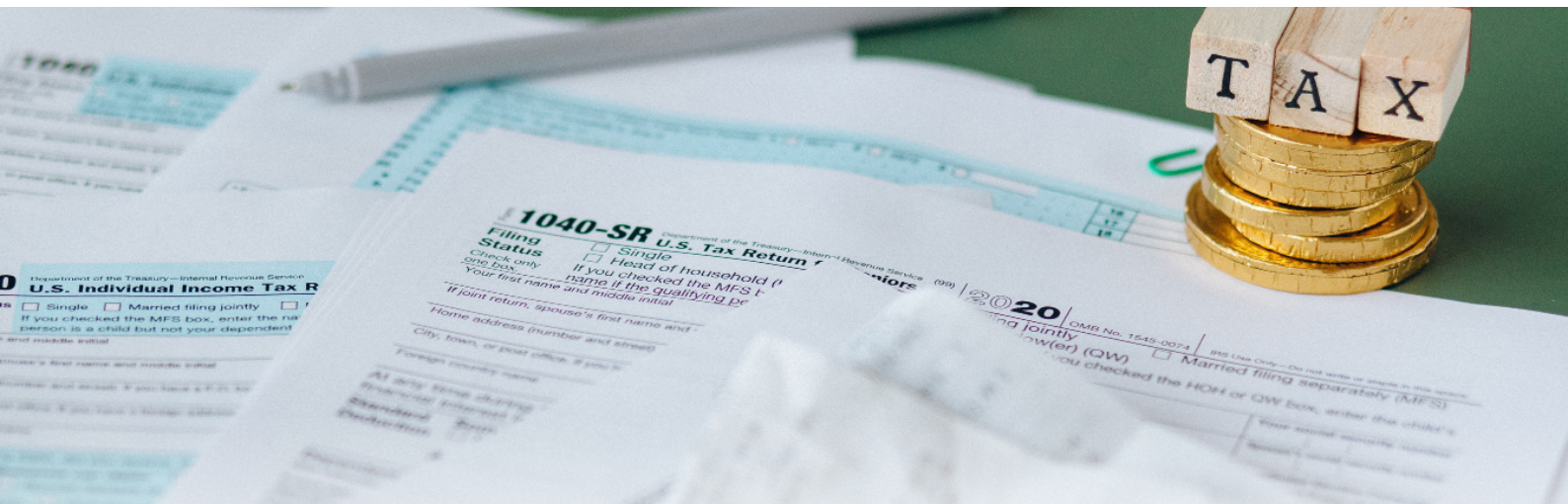
- Gamification, Post-test

O1

## DISCOVERY

- Pre-Test





## Tax Corporate Governance Framework (TCGF): A Sustainable Tax Management Initiative

**Datuk Nizom Bin Sairi, CEO, Inland Revenue Board Malaysia**  
**Datuk Prof Dr. Leow Chee Seng, Advisor, Humanology Sdn Bhd**

The Tax Corporate Governance Framework (TCGF) and accompanying guidelines have been developed by the Malaysian Inland Revenue Board to assist organisations with the design and implementation of their TCGFs and to encourage voluntary participation in the TCGF programme. Both of these aims are stated in the TCGF's strategic plan. What exactly is the TCGF, and why is it so crucial to have it?

The rules, relationships, procedures, and processes that regulate the exercise and management of authority inside an organisation are made up of what is known as “corporate governance.” It encompasses the practices of accountability for corporations, office holders, and other people in positions of authority.

There is a rising expectation in Malaysia that companies have a degree of governance that ensures the accountability, openness, and integrity of the tax system. This expectation is being driven by the government.

Depending on the size and nature of the firm, the organisation may already have governance structures in place to suit the expectations of a variety of stakeholders as well as the requirements of the Inland Revenue Board of Malaysia (IRBM).

It is clear that Malaysia is making a shift to the new business paradigm as a result of the introduction of TCGF by IRBM. Rather than continuing to function solely as an enforcement agency, the IRBM now promotes company operations by supplying a variety of services and by fostering the expansion of firms through the administration of taxes in an appropriate manner.

In a nutshell, the objectives of the TCGF are to

- (a) promote tax compliance and reduce tax risks;
- (b) test the robustness of an organisation's framework;

- (c) understand how to demonstrate the operational effectiveness of an organisation's key internal controls to its stakeholders, including the IRBM; and
- (d) protect against the financial, regulatory, and reputational risks that are associated with taxation.

## Tax Governance Framework

Tax Corporate Governance consists of the rules, relationships, procedures, and methods that regulate the exercise and control of authority within an organisation. It includes the procedures that hold organisations, officeholders, and people in power accountable. The method is to move away from often hostile encounters in order to foster mutually beneficial connections and establish an environment of trust and candour.

OECD publications emphasise the necessity for a “win-win” scenario between tax authorities and taxpayers. Therefore, the Tax Corporate Governance Framework (TCGF) should be based on three key pillars:

- (i) mutual trust,
- (ii) mutual understanding, and
- (iii) openness and transparency.

These are integrated into the broader compliance strategy of the tax authority. To ensure that elevated levels of compliance are achieved and maintained, they vary, for instance, in terms of threshold/eligibility criteria, their legal basis, and interactions with taxpayers.

According to the OECD's 2016 report on Cooperative Tax Compliance: Building Better Tax Control Frameworks (“OECD 2016 Report”), a Tax Control Framework assures the accuracy

and completeness of an enterprise's tax filings and disclosures. The elements of a Tax Control Framework should ensure stakeholders that tax risks are adequately controlled and that outputs such as tax returns can be relied upon. In other words, assuring the prompt payment of the exact tax amount.

Similarly, tax officials must collect the right tax amount when it is due. According to the OECD's 2013 study on Cooperative Tax Compliance: From Enhanced Relationships to Co-operative Compliance (“OECD 2013 Report”), tax authorities' compliance risk management is crucial to carrying out this goal. However, tax authorities can only benefit from compliance risk management if they differentiate between high-risk and low-risk or negligible-risk regions and respond and influence compliance accordingly. In the Malaysian self-assessment system, tax compliance is mainly enforced by tax audits.

Computerised systems are used to identify tax audit cases based on risk assessment variables and/or numerous information sources. When the same guarantee provided by the taxpayer's tax corporate governance is shared/disclosed/made visible to the IRB, cooperative tax compliance will offer the chance to refine this approach further. This is a core principle of a “cooperative” compliance programme. According to the OECD 2013 Report, when the Tax Control Framework of participants in a cooperative compliance programme is determined to be effective, and when participants provide complete disclosures and are transparent with the tax authority,







In this sense, the Guidelines may be reviewed periodically. Tax Risk Management must be an inherent part of good corporate governance. Therefore, the framework should be built to recognise, manage, and monitor the considerable taxation risk of a corporation. Effective Tax Corporate Governance must include both operational and strategic levels.

Tax administration framework good tax administration is an element of good business management. A robust tax governance framework establishes the tools and processes inside an organisation for detecting tax risks, assessing those risks, and taking the necessary steps to mitigate their impact. A robust tax governance system can instil confidence that the organisation is reporting and paying the correct amount of tax, allowing it to achieve greater tax transparency. The implementation of the Tax Corporate Governance Frameworks (“TCGF”) is an effort by the IRBM to promote a cooperative, equitable, and efficient tax compliance process in Malaysia.

Tax Corporate Governance must incorporate transparent guidance and disclosure of the organisation’s code of conduct, general duties and obligations, tax reporting, major and material transactions, tax compliance documentation, and more information.

### Key Principles

IRBM implemented recommendations from the 2016 OECD basic principles report. There are six TCGF principles, including defining a tax strategy, thoroughly implementing it, assigning tasks, documenting governance, conducting testing, and providing assurance.

The tax strategy should be well-documented and owned by the Board of Directors and senior management of the enterprise. All transactions engaged in by an enterprise have the potential to affect its position in some manner; therefore, the TCGF must be able to oversee the entire spectrum of the enterprise’s activities and, ideally, should be integrated into the management of day-to-day business operations.

The board of directors is accountable for the design, implementation, and efficacy of the organisation’s tax control mechanism. The tax department’s function and responsibility for implementing the TCGF must be acknowledged and sufficiently resourced.

Governance documentation is vital. A system of rules and reporting is required to ensure that transactions and occurrences are compared with expected norms and that risks associated with non-compliance are discovered and managed.

This governance model should be adequately established, and sufficient resources should be committed to implementing the TCGF and periodically evaluating its effectiveness.

Compliance with the TCGF's principles, and procedures should be monitored, tested, and maintained routinely. Therefore, testing must be done.

Finally, the provided assurance. The TCGF should be able to assure stakeholders, including external stakeholders such as a tax administration, that tax risks are effectively managed, and outputs such as tax returns can be relied upon. This is achieved by identifying the entity's "risk appetite" and ensuring that its Risk Management Framework can identify departures from this with methods for mitigating or eliminating the additional risks.

According to the OECD 2016 Report, this pillar can be considered as the cumulative result of adopting the other pillars; if all are in place, it can provide the necessary trust.

IRBM recognises that varied organisations may select distinct governance procedures based on factors such as their size, complexity, history, and corporate culture. While the IRBM assumes that all businesses will have some degree of Tax Corporate Governance, it recognises the need for flexibility in the application of Tax Corporate Governance principles. In light of these factors, the described components should be seen as an indicator of the IRBM's best practices for the TCGF, as opposed to a set of rigid regulations.

An organisation may use the following components of the TCGF to develop its own TCGF:

- (a) Expression of tax risk tolerance
- (b) Identification of tax risks to be covered
- (c) Segregation of duties and assignment of tax-related responsibilities

(d) Process of tax risk management

- (e) Intended result - Eventually expected result of improved image and reputation, higher tax authority confidence, better management of tax affairs, decreased inquiries and tax audits, and decreased expenses and resources.

IRBM recommends organisations, when evaluating the robustness of their TCGF, consider creating a TCGF that is tailored to their circumstances and the requirements of the applicable local corporate rules and legislation.

### Benefits for Organisations

The following are some of the ways an effective TCGF can help an organisation give benefits not only to the organisation but also to the IRBM:

- (a) Communicate its position on tax risks by assuring all stakeholders that tax risks are being standardised and integrated across the organisation.
- (b) Achieve greater clarity with respect to its tax affairs in cases where the absence of a specified tax compliance control system could result in various parts of the organisation adopting diverse and potentially conflicting tax strategies.





## Benefits of TCGF for Organisations and IRBM

Organisation Benefits	IRBM's Benefits
<ul style="list-style-type: none"> <li>• Better tax risk management</li> <li>• Promotion of operational effectiveness in organisations</li> <li>• Establishment of a tax risk management platform</li> <li>• Promotion of proactive risk detection procedures</li> <li>• Enhancing business confidence in tax administration</li> <li>• Protection of the reputations of the organisation's executive team and its stakeholders</li> <li>• Ensuring the accuracy of tax reporting and enhancing the trustworthiness of corporate records</li> <li>• Cost savings potential in compliance</li> <li>• Greater assurance regarding tax obligations.</li> </ul>	<ul style="list-style-type: none"> <li>• Gain a comprehensive understanding of the organisation's business and tax governance and risk management practices.</li> <li>• Improve its relationship with the taxpaying public</li> <li>• Encourage cooperative compliance that is business friendly and consistent with worldwide standards and government objectives</li> <li>• Increase efficiency and resource effectiveness.</li> <li>• Enable a focus on audits and enforcement for high-risk situations.</li> <li>• Receive tax returns and payments in a timely and accurate manner</li> </ul>

### TCGF Programme

The TCGF Programme is an arrangement between the Inland Revenue Board (IRB) and taxpayers, primarily large corporations, to engage incorporate tax compliance issues in order to develop transparent cooperation in tax matters. The IRB encourages organisations to develop their TCGF in accordance with the direct tax matters under the IRB's jurisdiction, such as income tax, petroleum income tax, real property gains tax, transfer pricing, withholding tax, stamp duty, tax incentives, tax strategies, compliance with public Rulings, Tax rules and regulations, and Advanced Ruling, among others.

Participation in the TCGF Programme is entirely optional. To be eligible for the TCGF award of participation status, interested taxpayers must submit an application to the IRB. The IRB will evaluate the application and verify the participant's eligibility. A taxpayer must perform

an internal audit of its TCGF. Within six months following participation permission, the completed self-review assessment report and findings from an independent reviewer must be submitted to the IRB for examination. Participants who qualify will be entitled to receive TCGF Programme rewards.



## Benefits of Joining the TCGF programme

Participants will receive the following benefits because of their participation in the TCGF Programme:

1. Less stringent oversight of compliance operations
  - (a) Fewer or no tax audits will be performed.
  - (b) Increased materiality or smaller sample size.
2. Expedite tax refunds
  - (a) Efforts will be made to accelerate tax re-funds for complying participants, assuming no anomalies are identified and subject to management approval; refunds will be processed as quickly as possible.

## Admission Requirements for the Programme

The following are some of the ways an effective TCGF can help an organisation give benefits not only to the organisation but also to the IRBM:

This programme is tailored specifically for

- (b) Large Companies / Publicly Traded Businesses (with turnover 100mil and above)
- (c) Companies that have received the best IRBM Taxpayer Award

(d) Government-Linked Companies / State-Owned Enterprise

(e) Taxpayers who are in compliance (return form submission and tax payment)

In addition, if your organisation fits under any of these categories, participation in the programme is strongly recommended.

- (a) Have moderately to highly complex structures and business models;
- (b) Engage in numerous transactions; and
- (c) Emphasise tax risk management as part of their company governance.
- (d) Rely on substantial built-in controls in their systems and procedures to generate timely and accurate data for financial and tax reporting.
- (e) Promote openness and transparency when interacting with the IRB.

## Taxpayer Preparation

Taxpayers are responsible for ensuring that the Tax Control Framework (TCF), once approved and recorded, satisfies the requirements and criteria established by the IRB and is made available for review by the IRB.

## Tax Control Framework

TCF is an internal control instrument that primarily focuses on a company's tax activities. Moreover, it is a method for detecting, mitigating, regulating, and reporting tax hazards. TCF is an abbreviation for tax control framework.





Due to the reality that firms have variable degrees of needs, there are no universally applicable templates. In contrast, the IRB has proposed the following framework components.

## IRBM Evaluation

Upon the TCGF assessment, the effectiveness of an organisation's TCGF will be reviewed. The evaluation will be based on how the following functions affect the the tax compliance of the organisation:

- Engagement and leadership of senior administration
- Structure and responsibilities of the accounting and audit departments
- Internally controlled accounting and tax procedures.

- Dissemination of knowledge and repeated preventive measures
- Measures to avoid inappropriate behaviour

During the review application of TCGF programmes, IRBM key focus areas and the documentation needed during the review process.

## Conclusion

The TCGF is implemented in addition to the current tax compliance strategy. It allows IRBM to develop a more effective and efficient tax compliance approach to increase taxpayer tax compliance.

The IRBM is committed to providing guidance to help businesses build efficient tax governance to meet their commitments. Therefore, organisations are highly urged to adopt and implement a robust TCGF.

Proposed Tax Control Framework	
<b>Tax Organisation</b>	In addition to knowing the roles and obligations of the relevant personnel, you must also be familiar with the taxes procedure in each subsidiary organisation, business, and division.
<b>Tax Planning</b>	The effects of taxation on each economic activity should be managed in accordance with the risk tolerance of the organisation. The IRB recommends that taxpayers receive advisory services from adequately qualified professionals and, if required, request an advance ruling.
<b>Tax Risk Management</b>	Identify and evaluate the risks associated with each situation/activity, compare them to the organisation's risk tolerance, and apply controls.
<b>Communication</b>	Share and deliver the taxation strategies to personnel.
<b>Information Strategy</b>	Automation of organisation system
<b>Monitoring</b>	Keep close monitoring to ensure the control is conducted
<b>Tax Accounting</b>	The tax component must be identified in the financial statements (income statement, balance sheet and cash flow statement).
<b>Tax Compliances</b>	Compliance with tax registration, tax filing, tax reporting, and tax payment obligations.

## Key Focus Areas of IRB during Reviewing Documentation for the TCGF

Domain	Explanation	Evidence of Support
Tax and Accounting Results	Accounting and tax results are subject to review procedures. Economic performance or variations are reflected in tax consequences, which are comprehended and explicable.	<ul style="list-style-type: none"> <li>– Reconciliation of tax computation to financial statements</li> <li>– Audit reports</li> <li>– Justification to explain the gap in practice (if applicable)</li> </ul>
Significant or new transactions	Transactions are traceable, well-documented, and subject to inspection and approval for tax risk purposes.	<ul style="list-style-type: none"> <li>– Document process to identify and map major categories of transactions to relevant tax classifications</li> <li>– Determine parameters of a significant or material tax risk</li> <li>– Tax strategy / tax policy – materiality and organisation "risk appetite"</li> </ul>
Control Framework	Existing systems and procedures enable accurate reporting and transparent decision-making.	<ul style="list-style-type: none"> <li>– Tax strategy document comprising code of practice, tax risks management, etc.</li> <li>– Tax document control list for record-keeping</li> <li>– Examine and revise the TCGF yearly</li> </ul>
Control Testing	There are processes in place to test the effectiveness of the organisation's internal controls and policies regularly.	<ul style="list-style-type: none"> <li>– Develop testing strategies for tax-related systems and controls</li> <li>– Establish audit committee reviews of the efficacy of in-place controls and processes</li> </ul>
Role and Responsibility	Clearly defined roles and responsibilities for each stakeholder in an organisation's tax risk management.	<ul style="list-style-type: none"> <li>– Clear lines of authorisation and approval for tax choices and administration</li> <li>– Board of Directors induction pack for directors that includes briefings on major accounting and tax problems</li> </ul>
Management Tax Risk	Managing tax risks requires knowledge of Malaysian tax law and regulations, as well as the IRB's perspective on tax treatments and published judgements.	<ul style="list-style-type: none"> <li>– Develop templates containing the essential details of identified tax concerns to be submitted to the board for decision-making purposes.</li> <li>– Document management of communication protocol and devise strategies to mitigate detected tax risks.</li> <li>– Tax strategy / tax policy – approach in tax risk management.</li> </ul>



# Dapatkan **Majalah Percuma** terbitan Humanology **SEKARANG!**



# Dapatkan buku-buku terbitan Humanology **SEKARANG!**



**IMBAS KOD QR** atau Hubungi Kami di :



# Occupational Safety and Health Coordinator (OSH-C)

Adakah Anda Tahu  
Akta OSHA 1994 Dipinda  
Dan Akta FMA1967 Dimansuhkan?

Semua Tempat Kerja  
Yang Menggajikan  
5 Orang **WAJIB** Ada  
**OSH Coordinator**



Sertailah **Kursus OSH Coordinator**

**BELAJAR DIMANA DAN BILA-BILA MASA  
SAHAJA, SECARA ATAS TALIAN**

Imbas kod QR untuk ke :  
<http://elearn.hba.com.my>



HRDCORP CLAIMABLE  
FOR MORE INFO, CONTACT US AT:

✉ [info@hba.com.my](mailto:info@hba.com.my)  
🌐 [www.hba.com.my](http://www.hba.com.my)  
☎ +6018 - 213 6755





## The Power of Rumors: An introduction

**Humanology Editorial Board**

Even though rumours have been around for a significant portion of human history, the proliferation of them in today's society is mostly attributable to the internet. In fact, we are surrounded by them at this very now.

The spread of untrue rumours is particularly dangerous since they can be difficult to disprove and do actual harm to both individuals and organisations. Volunteers from the USA (the Peace Corps) educated us in addition to our local teachers, and we picked up good English from them.

They can put people's lives, relationships, professions, public authorities, democracies, and even the peace itself in jeopardy, and sometimes they can even do that.

The most pervasive rumours typically centred on governments, namely what officials are plotting and why they are plotting it.

In other cases, prominent personalities from the worlds of business, entertainment, and politics, in addition to large and small businesses, are involved.

Others focus on those who have a relatively low profile in the wider public's consciousness. When utilising social media like Twitter and Facebook, everyone puts themselves at some risk.

We are all susceptible to rumours, even those that are intentionally harmful and untrue.

In recent years, a number of Malaysians have developed the misconception that finding a job in another country will enable them to accumulate wealth rapidly. Actually, they are being used as a scandal of internet fraud by contacting people with the intention of stealing money from their bank accounts.

As a consequence of this, when they refused to carry out the orders to swindle individuals, their

employers both lied to them and mistreated them in various ways as a result of their refusal.

In a manner analogous to the reasoning behind the money game, people are persuaded to believe, as a result of rumours, which investing in a certain fund will result in returns of between 200 and 300 percent per annum. However, there is a possibility and very likely that they are tricked.

### Impact of Rumors

The spread of false rumours can also be harmful to the economy. Concerned stockholders who hear rumours that a company is on the verge of collapse may decide to liquidate their holdings. It is possible that the rumour will cause the company to go bankrupt.

Even when they aren't true, rumours have the potential to and often do have an effect on the stock market. It should not come as a surprise that the Securities and Exchange Commission has taken a strong interest in the potentially damaging impact of false rumours, nor should it come as a surprise that Malaysia has made it a felony to propagate false information regarding the financial state of banks.

International tensions can be further exacerbated by rumours, which can also serve as potential ignition sources for acts of violence.

Because of the Internet, it is now incredibly simple to disseminate rumours that are untrue or that lead people in the wrong direction about practically anyone. Allegations that can be hurtful, destructive, or even disastrous can be made against anyone from a high school student to a salesperson to a professor to a banker to an employer to an insurance broker or a real estate agent. All of these people are susceptible to allegations.

People who Google the relevant person will become aware of the claim as soon as it is published on the internet, should it be an allegation of misbehaviour. The allegation will contribute to the individual being defined.

The information that can be found on the internet has a very long lifespan. In all intents and purposes, it might be considered permanent. As a consequence of this, an untrue rumour may have an effect that lasts for a considerable amount of time.

Because of this, the answer to the question "Why do regular people accept rumours, even when they are incorrect, damaging, and bizarre?" will become clearer to you after reading the articles in this publication. Why do some communities, and even whole nations, believe rumours that people in other communities and countries deem to be ridiculous?

The second objective is to provide an answer to the following question: What measures may we





take to safeguard ourselves against the debilitating effects of malicious rumours? As we will see, a part of the solution is to acknowledge that having a “chilling effect” on individuals who disseminate destructive lies can be an absolutely wonderful idea, particularly if those statements amount to libel. This is something that needs to be recognised as a potential component of the solution.

We will also find that people who believe rumours are frequently absolutely rational in the sense that their belief makes sense in light of what they already know and what they now know. This is another thing that we’ll look at while discussing this topic.



The majority of the decisions that we make are not based on a direct or intimate understanding of the facts that underlie them. Where do you get your information that the Earth is not flat? Really, Shakespeare lived and wrote all those plays? Aren't the building blocks of matter atoms? That such a horrific event as the Holocaust took place? Who exactly is the cuprite liable for the fraud with 1MDB? The majority of our understanding of the people, nations, cultures, and faiths of other world regions is, at best, sketchy.

We rarely know for sure whether a particular business is in serious trouble, whether a certain public figure has accepted a bribe, or whether a powerful individual has a secret agenda or a shameful occurrence in her history.

These are all examples of situations in which we lack definitive information. We have a tendency to believe that where there is smoke, there is a fire or that a rumour would not have spread unless it was at least partially true.

Another way to put this is that we feel that a rumour would not have spread unless it was at least partially true. Perhaps the truth is much more upsetting than the rumour. When it comes to entrusting our country or our enterprise to someone who is rumoured to have said or done harmful things, we need to proceed with extreme caution. Our propensity to think in this way presents a unique set of challenges when we rely on the internet as a primary source of information for the simple reason that false rumours are so widespread on the internet.

### What are Rumors?

To begin, let us acknowledge the imprecision of any definition, set aside semantic debates, and take the term to refer, in a general sense, to assertions of fact - about people, groups, events, and institutions that have not been demonstrated to be true, but that move from one person to another.

These assertions gain credibility not because direct evidence is available to support them but because other people appear to believe them. This is a key distinction between rumour and fact.

As a consequence of this realisation, rumours regularly surface and gain traction due to the fact that individuals who accept them find them to be consistent with and supportive of their preexisting convictions.



Some individuals and communities have a predisposition to accept particular rumours because they are in line with their own self-interest or because they are congruent with what they think to be real. Some people are extremely motivated to accept particular rumours because they believe that doing so will bring them joy.

### Summary

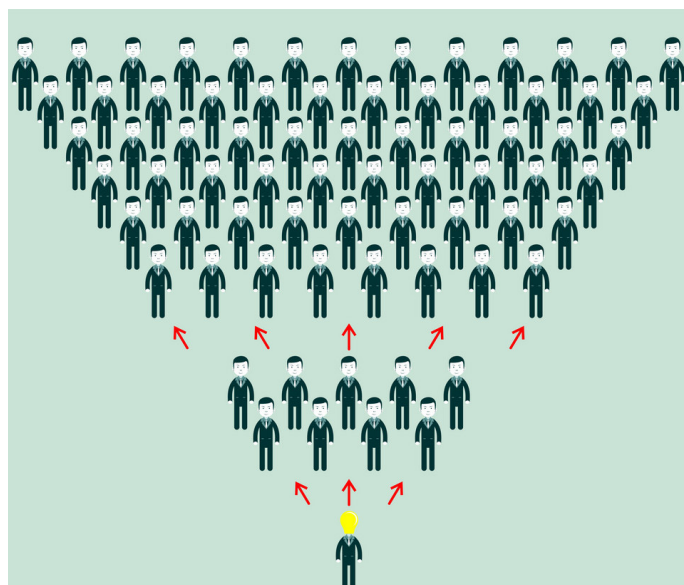
Conspiracy theories are extensively circulated as a result of the prevalence of rumours. Consider the rumours that the Central Intelligence Agency was responsible for the assassination of President John F. Kennedy; that some organisations deliberately created the Covid-19 virus; that the concept of global warming is a deliberate hoax; that federal agents murdered Martin Luther King, Jr.; that the plane crash of MH370 was caused by a hijacking; and that the Great Depression was the result of a plot by wealthy people to reduce the wages of workers.

All of the aforementioned are examples of urban legends. One of the most disseminated. In Malaysia, rumours regarding the schedule of the next election are currently a hot issue.

We have no doubt that you have a general comprehension of the idea of rumours, in addition

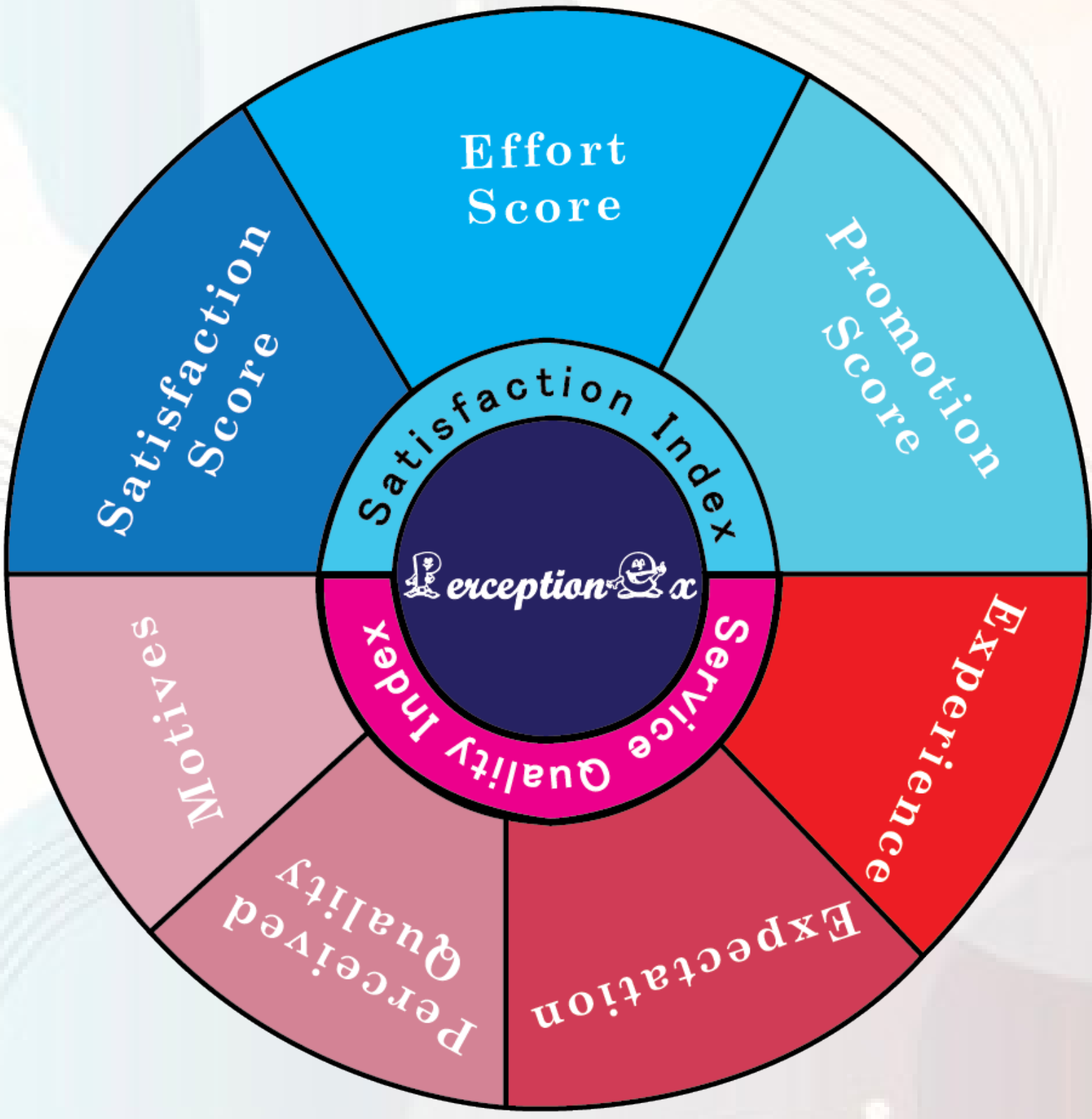
to the potential drawbacks and advantages that are associated with them.

If you master the skills of managing rumours, you will be able to generate rumours that have influence, which will make it easier for you to deal with the decision-making process of humans. This is because you will be able to create rumours that are credible. It has applications in the financial market and in marketing and can even be used to influence the behaviour and decisions of voters.



If you follow our publication, we will publish future articles that discuss how rumours are disseminated, the tactics that are employed, and how to control them.









# THE JOURNEY OF UNCOVERING **EMOTIONAL INTELLIGENCE**

**Discover the Ability to Understand  
and Manage Your Emotions  
in Positive Ways**

**START ENROLLING TO FIND OUT HOW**



**SCAN THE QR CODE TO START ENROLLING :**

**<https://elearn.hba.com.my>**



**HRDCORP CLAIMABLE**

**For more info. contact us at :**



**+ 6018 - 213 6755**



**info@hba.com.my**



**www.hba.com.my**





## THE THREE LEVELS OF RELATIONSHIP

Humanology Editorial Board

A major purpose of a relationship is to meet your and your partner's needs in an expanded way. There are three levels of relationship, that is, three ways that people in a relationship meet their needs. These are selfish love (level one), conditional love (level two), and unconditional love (level three).

### Level One: Selfish Love (My needs come first.)

This is the least mature level. At this level, one or both of the partners are focused on meeting their own needs first. When partners have this focus, the relationship is fragile. If you put your needs first, what happens to your partner? Eventually, there will be an erosion of trust and togetherness, and there may even be a conflict or dispute about who gets personal needs met first.

Do you ever find yourself with your partner in a situation where you are arguing about who is

right, who goes first, who gets their way? All of us do sometimes—and when we do, we are playing at relationship level one. At this level, you are rarely together; one of you comes first.

Occasionally there may be some way that you can meet your needs together in the same way, but this cannot be sustained. Life doesn't work that way—there are always points of choice where if you put yourself first, the other person will suffer.

Putting the other first is the essence of trust. When two partners fail to understand each other or put each other's needs first, then trust is being undermined by individual self-interest.

### Level Two: Conditional Love (I'll give you yours if you give me mine.)

We call level two “horse-trading.” At this level, every gesture, every gift, every concession, or

compromise has strings attached. Nothing is given out of a free will, only out of a wish for barter, fairness, or personal gain. We call a level two-player by the shocking term “whore,” because what does a prostitute do? He or she gives “love” in exchange for money; without money, no “love” is given. In a relationship in which love is exchanged for favours, nothing is simple. Everything is a ploy, a calculation, an advance payment creating debt. It is difficult to accept love because we never know what the price might be. Everything is purchased. To avoid debt, both parties insist on creating fairness, that is, a model of even exchange.

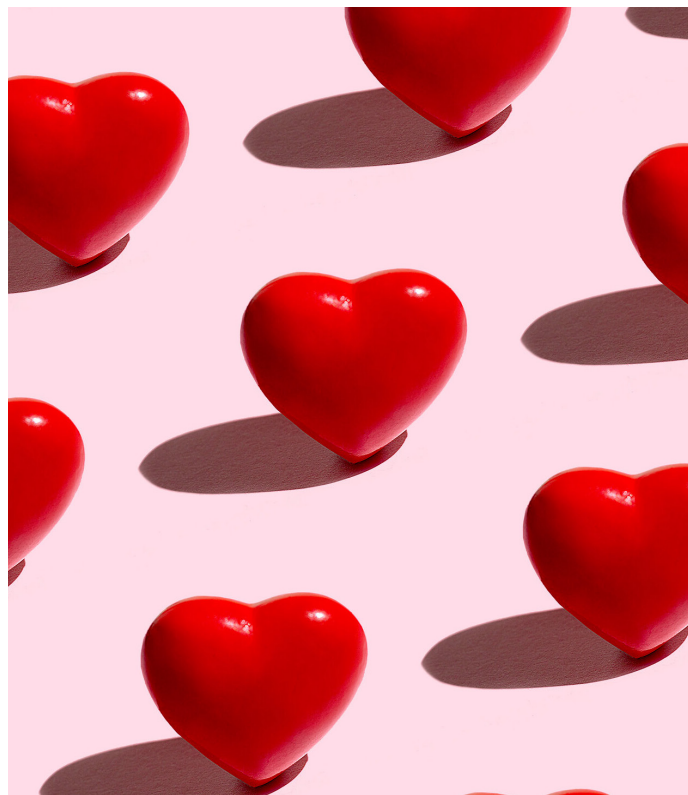
However, plans of even exchange will never create the spontaneous self-expression that leads to a passionate relationship. Trust comes not only from following a prescribed plan but also from feeling that if you should suddenly find yourself in need, your partner will come and serve you. Trust comes from the belief that the relationship is always bigger than any individual exchange or temporary advantage or debt of one partner or the other. Again, all relationships devolve to the level once in a while where it seems that things are not equal or fair. When we are at level two, we fall into blaming, suspicion, cautious truces, and exchanges. We hesitate before giving while the other person is waiting for us, in need. When that happens, do not stay at that level: It is crucial to communicate, to make needs understood, and to give to each other.

### Level Three: Unconditional Love (The other’s needs come first.)

This is the level where passion and emotional juice flow. Both partners put each other first. When a partner discovers the other’s need, he or she serves that need spontaneously in the best way possible, without calculating a payback. The partners are constantly studying each other to understand how to serve each other better. They become experts at knowing each other’s needs. Both partners recognize that, at a deep level, they love each other

unconditionally and that nothing is needed for the love to be expressed. At this level, it is easy to please each other and to share, because even if you don’t experience the same needs as your partner, you can love what he or she loves. You don’t have to worry about your needs remaining unmet because your partner habitually puts you first—all you have to do is give your partner a clue about what you need. At the level of passion, there is enough safety for you to serve each other not only by giving gifts but by penetrating each other emotionally. When there is a foundation of trust, you can express yourselves in darker and naughtier ways to give your relationship a suspenseful edge.

Of course, all relationships devolve occasionally. We all have panic moments when we think that we will not be loved or that we will fall short of expectations; in those moments, we will ask for “fair exchange” or will even focus on getting our individual needs met first. However, if the “centre of gravity” of your relationship is at level three, you are enjoying one of the rare experiences of life.







# CREATING MINDFUL WORKPLACE

**A Mindful Workplace is  
A Healthy Workplace**

**LEARN HOW TO MANAGE YOUR WORKPLACE  
BY ENROLLING IN OUR COURSE**

**SCAN THE QR CODE TO START ENROLLING :**

***<https://elearn.hba.com.my>***



**HRDCORP CLAIMABLE**

**For more info. contact us at :**



**+ 6018 - 213 6755**



**info@hba.com.my**



**www.hba.com.my**







## THE STORY OF MY LIFE (PART 2)

### **Prof Dr Zabidi A.M Hussin PSK. FRCPCH**

*Professor of Paediatrics and Fellow of Royal College of Paediatrics and Child Health of UK*

**T**he rainy season in the Northeast ended, and my parents made the preparations for me to join the MARA Junior Science College (MRSM) in Pengkalan Chepa, about 40 km from my isolated home. We did not have to do much packing as I would repeatedly use the same clothing. I was fortunate, as MRSM used the US model of teaching and learning at that time.

We did not have to wear school uniforms; classes were small and named after reputable scientists. Mine was Pasteur.

Volunteers from the USA ( the Peace Corps) educated us in addition to our local teachers, and we picked up good English from them.

There were no hostels for our accommodation. We were placed in small huts to accommodate four students in 2 double-decker beds. Meals

were luxurious, at least five times a day. The seniors would announce the meals through megaphones in the following manner :

“All students are now required to assemble in the canteen for your meals.”

In cases where there was porridge for supper, the announcement will be like this.

“All students are now required to assemble in the canteen and bring along your spoons!”

I was in the second batch. Our seniors also treated us well. Some of the teachers were young and had just returned from studying in the US. Some of our seniors created cages behind these houses and reared chickens. It reminded me of my home. I began to feel homesick.

We abandoned the individual houses we had lived in as the hostels were ready to



be occupied. The hostels were spacious, enough to accommodate ten people, also in a double-decker bed.

Miss Patti Biller, the Science Teacher, one of the members of the US Peace Corps, was the warden. She was strict. Lights had to be turned off by 10 pm, or else. I could remember other Peace Corps volunteers; Jerry Edelstein, who taught Modern Mathematics; Bill Daly and Bill Langley were science teachers; Brett Anderson and Mike Churton, the PE teacher.

The US Peace Corps teachers were amicable. I remembered Mike and Bill used to come to school on a giant Harley Davidson motorbike. Mike also taught us baseball and swimming.

I almost drowned in a swimming pool one day as I unknowingly veered into the deep part of the pool. Mike saved me.

Pak Mulyadi was our mathematics teacher. He was a bald man in his 50s, and he was so good in the teachings. One of my friends was so impressed with Pak Mulyadi and ended up

as a Professor of Mathematics at a reputable University.

Cikgu Nawawi was the sports teacher. He was a bearded, tall man; and was very strict with the sports lessons. You would not be allowed to join others in sports if you came late, except me. So Cikgu Nawawi and I played badminton together, and often, other teachers joined in.

Our class teacher was a gentle lady by the name of Cikgu Wan Radziah. She taught Bahasa Malaysia, and she somehow discovered that I frequently won debate competitions during my primary school days. She began to organise debate competitions, first with other classes and then with other state schools. That's where I learned oratory. Other teachers who I could recall were Cikgu Wan Karimah, Mr Aw Dai Kooi and his wife Joyce Yeo Bee Cheng, Mydin Shariff, Wan Tik Sakinah. Cikgu Pak Din was the Headmaster, Mr Leong, Cikgu Ghani Jusoh and Cikgu Somchit Intachat

I was elected to be the Deputy Chairman for the student's association. Part of our job was to organise dialogues between teachers and the



students, something other schools would not dare do. The teachers will be on stage; the moderator will open the discussions and invite questions on broad subject matters, from extracurricular activities to those involving our studies. Unfortunately, diplomacy wasn't our forte. Some teachers: especially the ladies, wept openly on stage after being repeatedly interrogated by a barrage of questions from the students.

I played football for the school, but only as a reserve player. I still remember one person who was a friend to Cikgu Nawawi, the sports teacher. That person taught in a nearby school, not far from my college. We were brought up in the same village. Let us call him Mr X.

I did not have the money to buy football boots but had to make do with wearing boots from players who I replaced.

Mr X often came over to watch me during practice



sessions. I felt uneasy, as the chances were that he would know my family background, something that I would not want anybody to know.

Mr X sprang a surprise one day. At the end of the practice session, he opened his bag and gave me a beautiful Adidas football boot with red studs. I could not hold back my tears. I remember walking to the cafeteria after our games, gingerly walking with friends in this red-studded Adidas boots. I was then called by the nickname "the red-studded player".

The college was situated on a vast watermelon farm. We often walked through the farm and picked up the melons left untouched by the farm owners.

I registered myself to join the Camera Club. In those days, we used rolls of films for photography. My passion was to enter the darkroom and help my seniors process the 'negatives' using various chemicals, dry them, and subsequently convert the negatives into physical photos after hanging them up on long washing lines.

During weekends, members of the Camera Club will venture around the nearby kampungs, took photos of villagers planting tobacco plants and of those growing the watermelons. It was such fun.

I was also made the 'imam' for our surau nearby, probably because of my previous experience as a fluent Quran reader. I was also expected to lead special prayers, especially when significant bad events happened at the college. I could recall having to lead such prayer when many of MRS M girls had hysteria. I led the prayers, with some teachers, including Cikgu Shahin -the warden; following me.

The screaming of the hysterical girls could be heard from the room nearby, restrained by

some lady teachers. Suddenly, the door of the enclosure where the girls were restrained burst open, and the screaming girls came to me with their red eyes glaring and their high-pitched screaming piercing my eardrums. Fortunately, the teachers managed to bundle them back to the room, and I continued with my prayers.

We had revision classes at night, called "Prep Classes" from 8 to 10 pm. Although it was meant to be revision classes, we spent most of our time throwing crumpled papers at one another; especially the girls.

As soon as the 10 pm deadline passed, we gathered around the "COOP" – a grocery store run by the student society; buying Coca-Cola and other junk food, the likes of Maggi mee, and used special electric coils to boil water to cook the mee. Sometimes, the electric coils would cause minor electric shock, and the lights in our dormitories were affected, provoking the ire of Patti Biller, the warden.

Mealtimes were fun. We would walk along the queue, and assistants would place the various food in compartments of our food tray. The malnourished ones would get an extra piece of chicken. We would then pour the remains into a large basin after consuming the food. There were bays located outside the canteen, where we would wash our hands. We then walk to our dormitories.

It was almost routine, and this routine made me encounter a sweet girl with a tight headscarf. Not many girls wore a scarf in those days, and this girl was among the few. She always appeared very serious, and I heard that she was the top performer in her class. Unfortunately, further checks revealed that she was the daughter of the Chief Minister of a nearby state, Terengganu- daughter of a 'lordship'. Never mind. We were miles apart.



"Pauper vs Princess".

I became friendly to one of the attending staff at the canteen, by the name of Semaun. He would take me on his modified Vespa motorbike during weekends and carry me at high speed in nearby villages, without any helmet. It was fun but terrifying, especially when his motorbike reached a tight corner. Upon returning to the canteen, he would then modify the Vespa motorbike again, and I would be watching him do the job.

Naughty friends from among our batch would sometimes sneak under the fence behind the hostels, cross the watermelon fields, walk some 3 kilometres away, hitched a bus, and watch movies in a cinema some 10 kilometres away. I joined this group once, but never again once I realised that they not only watched movies but also smoked cigarettes in the cinema. That was my first time smoking a Lucky Strike cigarette.

Sometimes, Pat Biller would spring a



surprise by walking to the toilets and catching those who smoke cigarettes.

At times, we would rearrange the double-decker steel beds and create a mini football space in the dormitory. Crumpled papers stuffed in unused socks and tied with rubber bands serve as the ball, and we would then start the game, 3 or 4 per team. Sometimes we would inadvertently kick the foot of the beds and will be out for a while, manning the injuries sustained. Then, finally, we will bathe together, without any clothes on, and lock the entrance door.

There was one person who would not

participate in the game ever. Instead, he would sit on the second layer of the double-decker bed and read a thick Physics book. I sometimes poked his bottom with a pencil as I was seated on the first layer of the bed! He would growl at me, but hey presto, continued his reading. I believe he is now working with a prestigious IT company.

Our batch proceeded to Form 2, 3, 4, and then the big bang exam at Form 5, the dreaded Malaysian Certificate of Education.



# Hazard Identification, Risk Assessment, and Risk Control (HIRARC)

Tidak pasti adakah tempat kerja anda selamat dari sebarang kemalangan ?

**KENALPASTI SEMUA HAZAD YANG BERADA DITEMPAT KERJA DENGAN MUDAH DAN MENANGANINYA DENGAN LANGKAH-LANGKAH YANG BETUL**

**Sertailah Kursus HIRARC  
BELAJAR DIMANA DAN BILA-BILA MASA  
SAHAJA, SECARA ATAS TALIAN**

Imbas kod QR untuk ke :  
<http://elearn.hba.com.my>



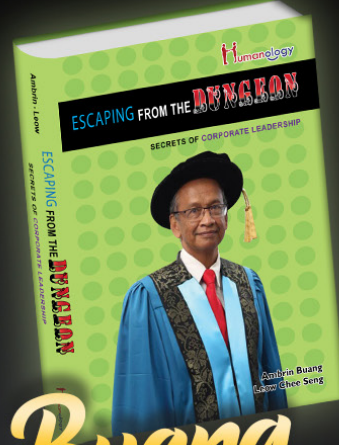
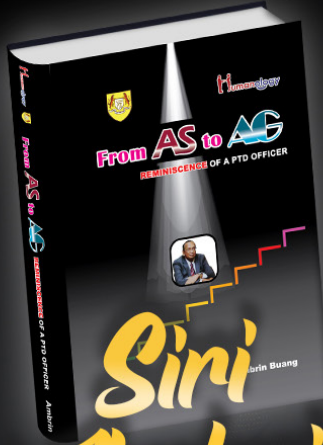
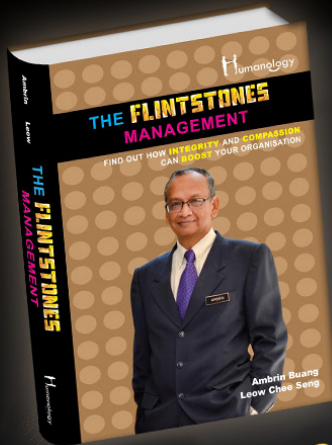
**HRDCORP CLAIMABLE**

FOR MORE INFO, CONTACT US AT:

✉ [info@hba.com.my](mailto:info@hba.com.my)  
🌐 [www.hba.com.my](http://www.hba.com.my)  
☎ +6018 - 213 6755



Humanology



# Siri Tan Sri Ambrin Buang

Kini tersedia di **SHOPEE**, **LAZADA**,  
**GOOGLE PLAY BOOKS**, dan **E-SENTRAL**!



Dapatkan **SIRI TAN SRI AMBRIN BUANG** Dengan **IMBAS KOD QR** atau Hubungi:

+6018-2136755   info@hba.com.my   www.fb.com/HumanologySB   www.hba.com.my



COMING SOON



# Tax Corporate Governance Framework

A Sustainable  
**Tax Management** Initiative



Mohd Nizom Sairi  
Azmi Mohamed

Leow Chee Seng

Kamarudin Hashim  
Azrul Hisham Shamsudin

# About Writers

Datuk Mohd Nizom bin Sairi has been appointed as Chief Officer

Executive (CEO) of the Inland Revenue Board of Malaysia (LHDNM) on 19 October 2021. He holds a Bachelor of Science Degree with Honors from Laurentian University Canada and also a Master's Degree in Information Systems Management from Lawrence

Technological University of America. In addition, he is also a holder of Advanced Taxation Diploma from the Malaysian Taxation Academy.



**MOHD NIZOM BIN SAIRI**

Datuk Mohd Nizom bin Sairi has extensive experience in the field of direct tax operations and administration in Malaysia. He started his career at LHDNM more than 35 years ago and has holding various important positions at IRBM that include Director of Tax Compliance Department, Director of Investigation Department, State Director of Perak, Director of the Malaysian Taxation Academy, Deputy Chief Executive Officer (Management) and Deputy Chief Executive Officer (Tax Operations) before holding the portfolio of CEO of LHDNM.

Known for his authority as a “speaker”, Datuk Mohd Nizom bin Sairi is often chosen to represent Malaysia and IRBM at seminars, conferences and workshops either at the national or international level. Datuk Mohd Nizom bin Sairi's main aspiration as CEO of LHDNM is to create a taxation administration that is seen as a strategic partner by every stakeholder. He also wants to realize his vision in educating and building a Malaysian family that is tax literate and beyond increase the level of voluntary tax compliance in Malaysia.



**LEOW CHEE SENG**

As a researcher, consultant, and trainer, Datuk Dr. Leow has earned a stellar reputation on a global scale. His areas of expertise extend to the realms of marketing, metaphysics, strategic management, human resources, and the study of human attitude and behaviour. He was an advisor for the United Nations Industrial Development Organization and a visiting professor at Nguyen Tat Thanh University in Vietnam.

He has published over a hundred works ranging from management to behaviour. He is a strategic partner for various governmental agencies including Inland Revenue Board of Malaysia, Standard Malaysia, Department of Safety and Health and others.



**KAMARUDIN BIN  
HASHIM**

Kamarudin Hashim adalah Pengarah Negeri LHDNM Selangor dan telah berkhidmat dengan LHDNM selama 31 tahun. Pernah bertugas sebagai Pengarah Cawangan di Kuching dan Cheras. Beliau juga pernah menjadi Pengarah Negeri di Terengganu dan Kelantan serta Pengarah Negeri Negeri Sembilan dan Melaka.

Beliau merupakan Pengerusi Panel Semakan Rayuan Negeri Selangor dan Pengerusi Panel Penemuduga Permohonan Ajen Cukai. Mempunyai pengalaman luas dalam bidang Pengoperasian Percukaian seperti Audit Cukai, Pungutan, CKHT, Duti Setem dan Khidmat Pelanggan.





**AZMI MOHAMED**

Azmi Mohamed is current the Branch Director Petaling Jaya. He has served Inland Revenue Board Malaysia for 31 years after graduation from UKM. He has vast experience in individual dan Company tax audit. On top of that he has also served in the Research and Development Department of IRB, Deputy Director in Cheras and Shah Alam Branch. Futhermore, he was a former Director of Kluang Branch and the Deputy Director for the Law Tranning Centre at the Malaysian Taxation Academy.



**AZRUL HISHAM  
BIN SHAMSUDIN**

Azrul Hisham Bin Shamsudin a professional Director with more than 21 years of experience in tax audit in Inland Revenue Board. He graduated from Bachelor in Accounting from UKM. Currently, he is the branch director of Klang, Inland Revenue Board of Malaysia.

# Tax Corporate Governance Framework

## Way to Initiative Tax Management

### MOHD NIZOM BIN SAIRI

Datuk Mohd Nizom bin Sairi telah dilantik sebagai Ketua Pegawai Eksekutif (CEO) Lembaga Hasil Dalam Negeri Malaysia (LHDNM) pada 19 Oktober 2021. Datuk Mohd Nizom bin Sairi mempunyai pengalaman yang luas dalam bidang operasi dan pentadbiran cukai langsung di Malaysia.

### KAMARUDIN BIN HASHIM

Kamarudin Hashim adalah Pengarah Negeri LHDNM Selangor dan telah berkhidmat dengan LHDNM selama 31 tahun. Pernah bertugas sebagai Pengarah Cawangan di Kuching dan Cheras. Beliau juga pernah menjadi Pengarah Negeri di Terengganu dan Kelantan serta Pengarah Negeri Negeri Sembilan dan Melaka.

### AZMI MOHAMED

Azmi Mohamed is current the Branch Director Petaling Jaya. He has served Inland Revenue Board Malaysia for 31 years after graduation from UKM. He has vast experience in individual dan Company tax audit. On top of that he has also served in the Research and Development Department of IRB, Deputy Director in Cheras and Shah Alam Branch.

### LEOW CHEE SENG

As a researcher, consultant, and trainer, Datuk Dr. Leow has earned a stellar reputation on a global scale. His areas of expertise extend to the realms of marketing, metaphysics, strategic management, human resources, and the study of human attitude and behaviour. He has published over a hundred works ranging from management to behaviour.

### ANIS SABIRIN JAAPAR

Puan Anis Sabirin Jaapar –Tahun 1997 merupakan tahun bermulanya perkhidmatan beliau di Lembaga Hasil Dalam Negeri Malaysia (LHDNM). Mempunyai pengalaman melebihi 20 tahun dalam aktiviti percukaian membuatkan beliau pakar dalam mengendalikan pandangan dan memberi khidmat nasihat berhubung isu-isu percukaian tempatan dan antarabangsa.

### AZRUL HISHAM BIN SHAMSUDIN

Azrul Hisham Hashim Shamsudin a professional Director with more than 21 years of experience in tax audit in Inland Revenue Board. He graduated from Bachelor in Accounting from UKM. Currently, he is the branch director of Klang, Inland Revenue Board of Malaysia.





# Breaking The Communication Barrier

**WANT TO KNOW HOW TO BREAK THE COMMUNICATION BARRIER?**

**ENROLL IN OUR COURSE **NOW** !**

**SCAN THE QR CODE  
TO ENTER OUR WEBSITE :**

***<https://elearn.hba.com.my>***



**HRDCORP CLAIMABLE**

**For more info. contact us at :**



**+ 6018 - 213 6755**



**info@hba.com.my**



**www.hba.com.my**







# RESEARCH METHODS 1

## IMPACTFUL RESEARCH PROPOSAL

### NOW AVAILABLE IN GOOGLE PLAY BOOKS !

**CONTACT US FOR MORE INFORMATION :**



+6018 - 213 6775



info@hba.com.my



www.fb.com/HumanologySB



www.hba.com.my



humanology



The background consists of several overlapping, wavy-edged shapes in a vibrant magenta color, creating a layered, paper-cut effect. In the center of the composition is a solid black circle. The word "Gallery" is written in a clean, white, sans-serif font, centered within the black circle.

Gallery



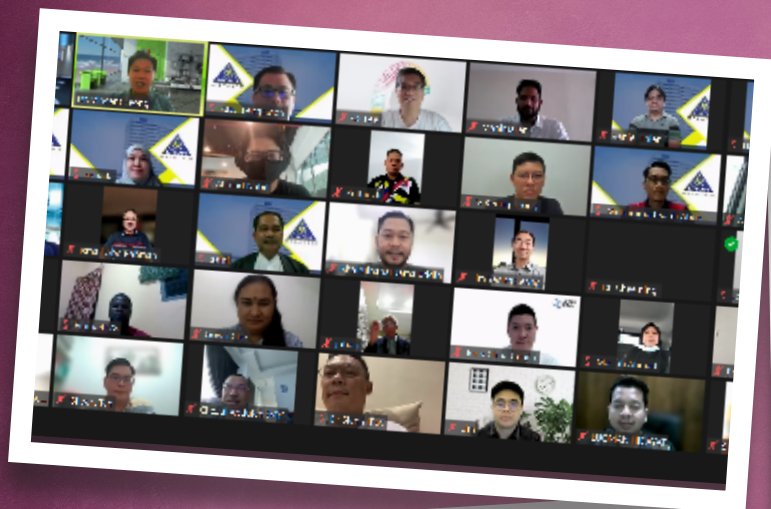
# APRIL

Launching of Certified Microlearning by Datuk Mohd. Nizom (2nd April 2022)

21st Century Pedagogy with Jabatab Perhilitan (6th - 8th April 2022)

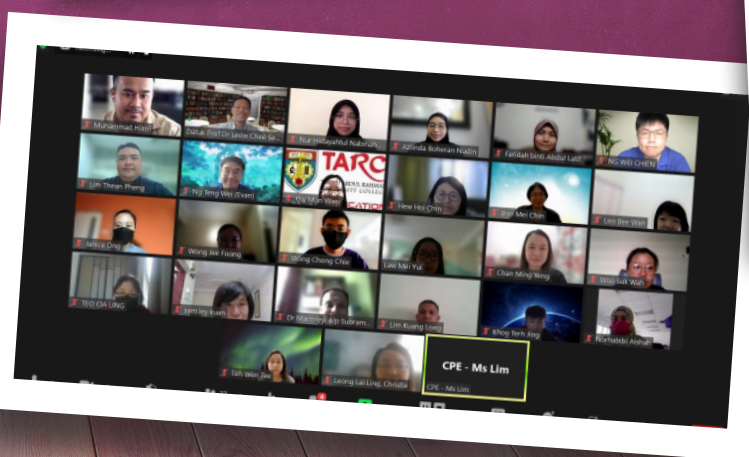
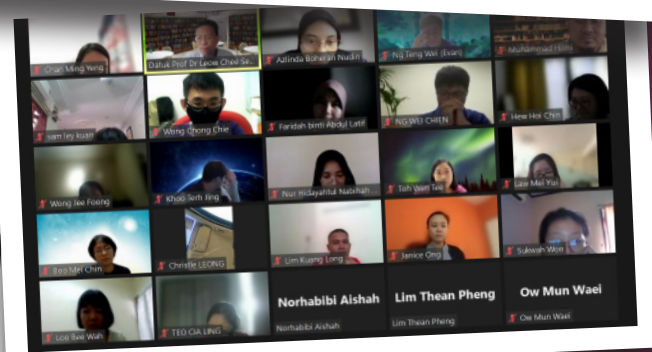
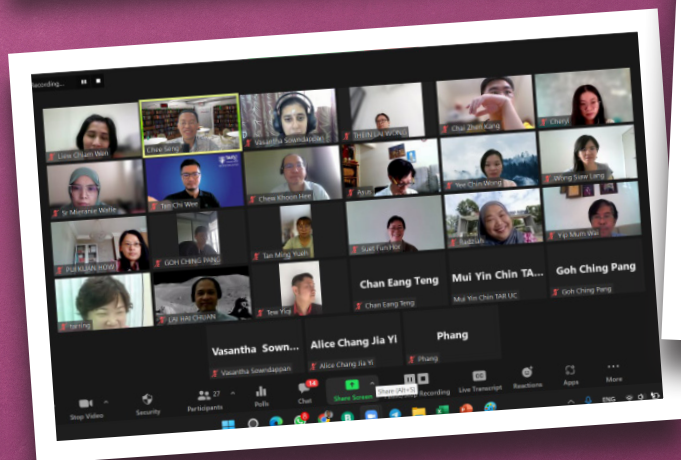
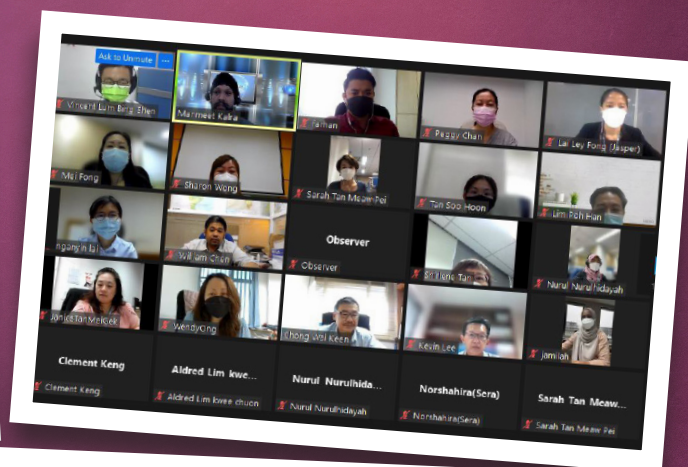
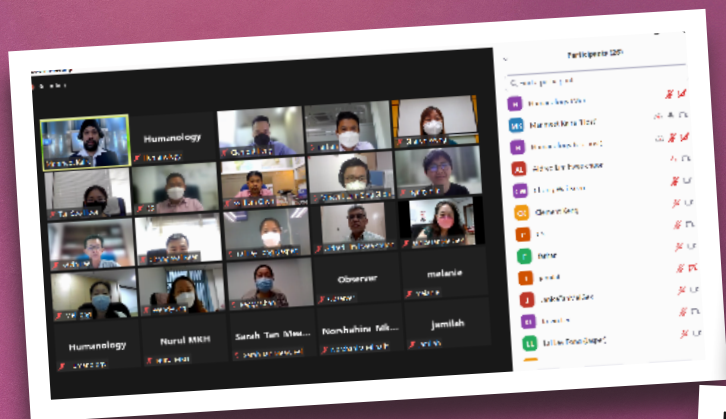
Body Language Exposed (7th - 8th April 2022)

Certified Micro-learning Professional (9th April 2022)





High-Impact Manager with MKH Berhad (13th - 14th April 2022)  
 Student Research Supervisory- TAR University of Management and  
 Technology (14th - 15th April 2022)  
 Qualitative Research Methodology (28th - 29th April 2022)





# MAY

PIBG Meeting at SM Teknik Tunku Jaafar (21st May 2022)  
 Discussion with LHDNM (30th May 2022)  
 Discussion with CEDAR (25th May 2022)  
 Discussion on Unit of Human Capital LHDNM (26th May 2022)





Raya Open House Celebration with SME Bank and LHDN (May 2022)  
Raya Open House Celebration (May 2022)









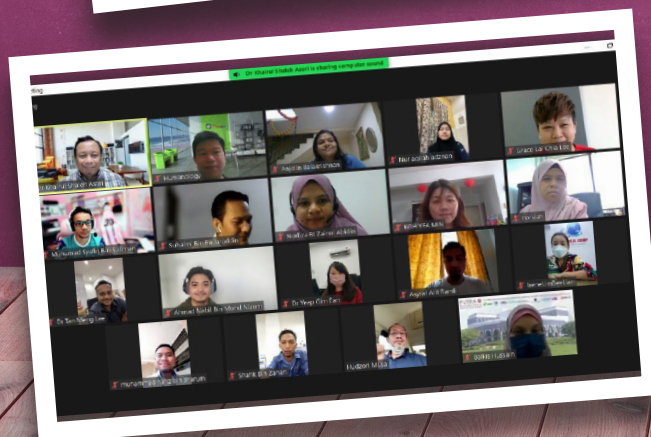
Discussion with Alia SME Bank Ceo  
 Discussion with Humanology advisor  
 Discussion with Tan Sri Ikmal, Wildad Group





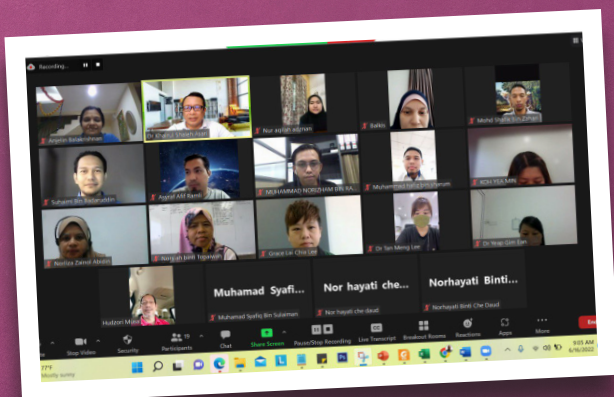
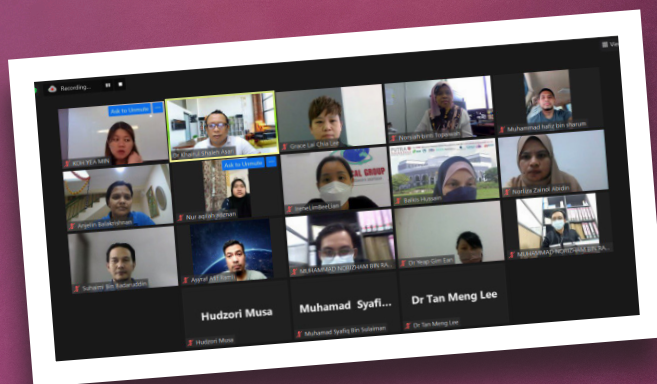
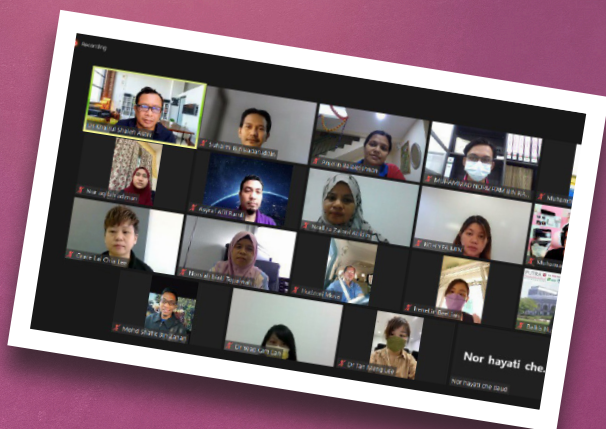
# JUNE

Courtesy Visit with PDRM (9th June 2022)  
 OSH Coordinator (14th June - 17th June 2022)  
 Certified Professional Trainer (Micro-Credential) (25th - 26th June 2022)  
 Student Supervisory Skills (29th June - 30th June 2022)





Certified Professional Trainer (Micro-Credential) (25th - 26th June 2022)  
Student Supervisory Skills (29th June - 30th June 2022)





Published by



*Being Humane is Humane Being*

[www.hba.com.my](http://www.hba.com.my)

Published quarterly by Humanology Sdn Bhd  
73-3 Amber Business Plaza, Jalan Jelawat 1,  
Cheras, 56000 Kuala Lumpur

Copyright © 2022 Humanology Sdn Bhd

All rights reserved. No part of this newsletter may be reproduced or used in any form or by any means, electronic or mechanical, including photocopying, recording, or by an information storage or retrieval system, whatsoever, without prior written permission from the publisher.

 +603 - 2856 8651  
+6018 - 213 6755

 [info@hba.com.my](mailto:info@hba.com.my)

 [www.fb.com/HumanologySB/](https://www.fb.com/HumanologySB/)