3	m	Unversity of London	Part Time	University of Mumbai

11	Malika Hamadi	Doctor of Philosophy	Université catholique de Louvain	Part Time
12	Mohamed Nazri Fadzly	Doctor of Philosophy	University of Glasgow	Part Time
13	Rizwan Ahmed	Doctor of Philosophy	University of Hull	Part Time
14	Rodrigo Andres Ormeno Perez	Doctor of Philosophy	University of Exeter	Part Time
15	Stephen John Keepax	Chartered Accountant	The Institute of Chartered Accountants in England and Wales	Part Time
16	Tamil Selvee Gunasekaran	Bachelor of Accountancy	National University of Singapore	Part Time
17	Wasim Ahmad	Doctor of Philosophy	University of Birmingham	Part Time
18	Yang Xiaoqi	Chartered Accountant	Institute of Singapore Chartered Accountants	Part Time
19	Yusof Hartavi	Doctor of Philosophy	University of Reading	Part Time
20	Shahed Imam	Doctor of Philosophy	University of Cambridge	Part Time