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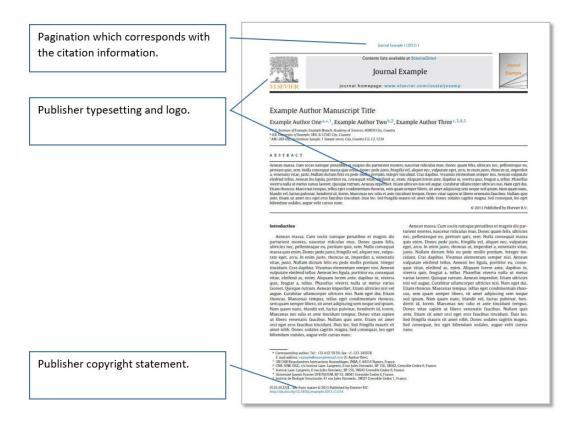
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Below are some examples of accepted versions versus published PDFs.

An Algebraic solution of maximum likelihood function in case of Gaussian mixture distribution

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Abstract

Traditionally, least squares method (LSM) has been employed as a standard technique for parameter estimation and regression fitting of models to measured points in data sets in many engineering disciplines, geoscience fields as well as in geodesy. To get the optimal linear unbiased estimator, which provides minimum variance, the model error should follow a Gaussian distribution with zero mean. However, this may not always be the case due to contaminated data (i.e., the presence of outliers) or data from different sources with varying distributions. This study proposes an algebraic iterative method that approximates the error distribution model using a Gaussian mixture distribution, with the application of maximum likelihood estimation as a possible solution to the problem. The global maximization of the likelihood function is carried out through the computation of the global solution of a multivariate polynomial system using numerical Groebner basis in order to considerably reduce the running time. The novelty of the proposed method is the application of total least square (TLS) error model as opposed to ordinary least squares (OLS) and the maximization of the likelihood function of the Gaussian mixture via algebraic approach. Use of TLS error model rather than OLS enables errors in all the 3 coordinates of the model of a 3D plane (i.e., $z = \alpha x + \beta y + \gamma$) to be considered. The proposed method is illustrated by fitting a plane to real laser point cloud data containing outliers to test its robustness. Compared to the RANdom Sample Consensus (RANSAC) and Danish robust estimation methods, the results

Preprint submitted to Australian Journal of Earth Science

Accepted version

Published version

This is the Accepted Manuscript version of:

Corporate Governance and Earnings Conservatism in Malaysia

Abstract

The objective of this paper is to examine whether earnings conservatism increased after the amendment of corporate governance code in 2007 (MCCG 2007). Based on both asymmetric timeliness by Basu (1997) and accrual-based conservatism models by Ball and Shivakumar (2005), we find that MCCG 2007 enhances earnings conservatism. Our extended analyses of corporate governance variables contribute to the understanding of audit committee independence and audit committee expertise.

JEL classification: M41, M48, G34, G38

Keywords: Earnings conservatism, Malaysia, corporate governance, audit committee, expertise

Accepted version

Published version

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Running Head: MISTAKES ON DISPLAY

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Accepted version

Author Manuscript

Fat composition in infant formula contributes to the severity of necrotizing enterocolitis

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Abstract

Necrotizing enterocolitis (NEC) is a devastating disease that typically affects formula-fed premature infants, suggesting that dietary components may influence disease pathogenesis. Triglycerides are the major fat component of infant formula, and their digestion requires pancreatic lipases, which may be naturally deficient in premature neonates. We hypothesize that NEC develops in part from the accumulation of incompletely digested long chain triglyceride-containing unsaturated fatty acids within the intestinal epithelial cells, leading to oxidative stress and enterocyte damage. We further hypothesize that the administration of a formula that contains reduced triglycerides ("pre-digested fats") that don't require lipase action may reduce NEC severity. To test these hypotheses, we induced NEC in neonatal mice using three different fat formulations, namely "standard fat", "pre-digested fat", or "very low fat", and determined that mice fed "standard fat" developed severe NEC, which was significantly reduced in mice fed "pre-digested fat" or "very low fat". The expression level of the critical fat digesting enzyme carboxyl-ester lipase was significantly lower in the newborn compared to older pups, leading to impaired fat

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The amount of all nutrients used in animal studies could reasonably be expected to be achieved in the human population as they are derived from ready to feed infant formulas.

There are no in vitro studies, so the statement as requested by the British Journal of Nutrition that the "molecular form of the nutrient or nutrients used in in vitro studies is the same as that which the cell type in which the test was performed would encounter in vivo" does not apply.

This work does not involve any probiotics.

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