**Abstract**

In this paper, we introduce a new series space $\left|N\_{p}^{θ}\right|\left(μ\right)$as the set of all series summable by the absolute Norlund summability method, which includes the spaces $l\left(μ\right),$ $\left|C\_{ λ}\right|\_{k}$ and $\left|N\_{p}^{θ}\right|\_{k} $of Maddox [Spaces of strongly summable sequences, Quart. J. Math. 18(1) (1967) 345-355], Sarigol [Spaces of series summable by absolute Cesaro and matrix operators, Comm. Math Appl. 7(1) (2016) 11-22], Hazar and Sarigol [On absolute Norlund spaces and matrix operators, Acta Math. Sinica, (English Ser.) 34(5) (2018) 812-826], respectively. Also, we study its some algebraic and topological structures such as isomorphism, $α-,β-,γ-$duals, Schauder basis, and characterize certain matrix transformations on that space.