Paper No. 89. B.2.C.1

10

PERSISTENCE OF EFFECTIVE TAX RATE: SOUTH EAST ASIA EVIDENCE

Achmad Hizazi
Universitas Jambi
Indonesia

Dwi Martani
Universitas Indonesia
Indonesia

ABSTRACT

We investigate whether effective tax rate from the previous period affect the current effective tax rate in 650 corporate from Five South-east Asian countries in the period of 1997 to 2011. My models were estimated by data panel OLS regression. Consistent with our conjecture, we find evidences show persistence of effective tax rate, where ETR has decreasing trends affected by previous ETR, and this trend has asymptotic curve, except for Thailand whose model is insignificant due to small number of sample availability.

Persistence of Effective Tax Rate: South East Asia Evidence

1. Introduction

This paper investigates whether effective tax rates from the previous periods affect current effective tax rates. Using data from five south-east Asian Countries, we measure this effect in period from 2006 to 2011. Applied changes of statutory tax rate in each country in observations period make research design has three schemes where the first setting uses difference applied statutory tax rate changes in observations period. Second scheme uses statutory tax rate as scaling number. And the last scheme uses shorter periods where statutory tax rates do not changes in all observation period. The last two scheme discussions are included in sensitivity analysis.

Effective tax rate (ETR) is actual rate of taxes expense to companies income. As this actual rate likely different from statutory tax rate and implicitly showing tax reducing effort, it simply become one measure of companies tax avoidance. Hanlon et all (2010) documented twelve measures of tax avoidance. Among these measures, ETR is simplest and easily understandable. Due to this simple calculation, ETR often used as tools for comparing international tax activities.

Activities of value maximizing by transferring companies prosperity from government through taxes are define as tax avoidance (kim et al 2011). At this point of view companies likely set taxes divisions as one of its profit center (MgGill dan Outslay 2004), where increasing profit activities conducted by reducing tax expenses. In agency relationship, companies use taxes as a tools of earning management. Philips et al (2003) shows that deferred tax expense can be used to detect the existence of discretionary earning management. Roychowdury (2006) argued that earning management through tax component which is define as real activity is more effective than earning management through acrual component.

Researches on countries effective tax rate has seen effective tax rate from many point of views. Lee and Swanson (2012) shows the effect rules are as important as statutory tax rate in affecting effective tax rate. Nichodeme (2001) find the existence of gap between statutory tax rate and effective tax rate on a research of Europe union countries, Japan and US. Bretsger dan Hettich (2002) who evaluated 14 of OECD countries find that globalization providing opportunity to conduct multinational tax planning to reduce taxes.

Lee and swanson (2012) documented the average of world cash effective tax rate (CETR) in the period of 1990 to 2007 generally decline. Though this phenomena might be affected by the decline of Statutory tax rate, CETR decline is lower. Previous research conclude that statutory tax rate would affect effective tax rate level, Markle and Shacklefold (2009) who documented different between statutory tax rate and effective tax rate find that statutory tax rate affect effective tax rate along with factors represent country specific characteristic. However this decline of CETR is higher than the decline of statutory tax rate. Motivated by this facts and indication by Stickney (1979) that trend of ETR might be analysis from the time series of effective tax rate, WE conjecture that effective tax rate has decreasing trends affected by previous effective tax rate, and this trend has asymptotic curve.

Contribution of this paper gives is documenting the propensity of firm continuous effort to lower the effective tax rate to its minimum level. This propensity reflected by persistence of

ETR that in our knowledge hasn't been documented in previous researches. For government, government should might introduce new policy or rule to mitigate this trend. And stakeholder might see this as part of measurements tools to evaluate firm achievement.

Evidence in ETR persistence has another implication that ETR might be effective instrument in predicting companies future earnings. Predicted value of future ETR estimated from the model represent rate in calculating future tax expense as well as companies future earnings.

The reminders of this study is organized as follows. we describe previous related research on ETR to this paper in and changing of ETR in south east Asian in section 2. Research design and methods are explain in section 3, Section 4 illustrates result and analysis. Complementing analysis in section 4, WE provide sensitivity analysis in section 5. And conclude the paper in section 6.

2. Related Theories and rules

This research investigating factor affecting effective tax rate from different perspective. Facts (lee and swanson 2012) shows declining trends of world effective tax rate at the period of 1990 to 2007. World effective tax rate continuously decline though at the same time world statutory also declining. But the average effective tax rate declining was 29.15% lower than average of world STR at the same period at 31.77%. We conjecture that current effective tax rate affected by effective tax rate from the previous periods and this declining trends asymptotic at certain level.

2.1 Firm Size and ETR

Contradictive opinion exists in viewing relation between firm size and ETR. Under political cost theory, larger firm size has been targeted of greater applicable tax rule (Watt and Zimmerman 1986). Thus, higher ETR is likely applied to larger firm (Zimmerman, 1983). In another hand Porcano (1986) found evidence that firm size and ETR has negative relation. Finally, other researchers found evidences that firm size doesn't associate with ETR. Stickney and McGee (1982) found that firm size is not determinant factor of ETR. Similar with this, Manzon and Smith (1994) found that worldwide ETR Changes were not relate to firm size.

2.2. Southeast Asian statutory tax rate

Different tax rate are applied in each south-east Asian countries. Corporate tax rate at current year 2013 in Indonesia is 25%, in Singapore is 17%, in Malaysia is 25%, Philippine is 30% and Thailand is20%. Countries statutory tax rates have changed from time to time reflecting the changes in tax rules of the countries. Statutory tax rate for Corporate tax rate in each countries in observation period described in table 1.

Table 1. Corporate tax rate

Tahun	INA (%)	SIN	MY	PHI	THA
2006	30	20	28	35	30
2007	30	20	27	35	30
2008	30	18	26	35	30
2009	28	18	25	30	30
2010	25	17	25	30	30

2011	25	17	25	30	30
2012	25	17	25	30	23

Source : KPMG websit

INA = Indonesia
SIN = Singapore
OUR = Malaysia
PHWE = Philippine
THA = Thailand

Statutory tax rate in these countries generally decline at the observation period from 2006 and 2011 except Thailand which changes its tax rate at the year of 2012 and 2013. This declines vary from 3%, the lowest decline experience by Singapore and Malaysia, to the highest decline experienced by Indonesia and Thailand at 10% change. However the lowest statutory tax rate among all countries is applied in Singapore. Economically this lowest rate has comparative advantage that likely in highest priority to multinational companies to setup its head office in this lowest tax rate countries.

This statutory tax rate changes create research setting that must consider this changes either in including as component of its variable or alternate period of investigation. This research employ scaled variable by statutory tax rate in the estimation model in sensitivity analyses. Additional sensitivity analysis also employ limited period when statutory tax rate doesn't change. This shorten the observation period to 3 to 4 years.

3. Research Design and Method

Persistence in this models defined by ETR from previous periods. Thus basic model for this research is:

$$\mathbf{ETR_t = \alpha_0 + \alpha_1 ETR_{t-1} + \varepsilon_t} \quad \text{.........} \quad (1)$$

Where ETR is effective tax rate, t current observation year, t-1 is previous period before year t, α_0 is constant, and ETR_{t-1} previous period of ETR and ε_t is model error.

Zimmerman (1983) Find that ETR associated with firm size. In second equation, We include firm size in our model as control variable. Proxy for firm size is lagged total asset. Due to large numbers of total asset, log of beginning of total asset preferred:

$$\mathbf{ETR_t = \alpha_0 + \alpha_1 ETR_{t-1} + LogTA_{t-1} + \varepsilon_t} \quad \text{.........} \quad (2)$$

As previous ETR might affect ETR, two year previous ETR might affect too. WE include two years previous ETR in the Model.

$$\mathbf{ETR_t = \alpha_0 + \alpha_1 ETR_{t-1} + \alpha_2 ETR_{t-2} + \varepsilon_t} \quad \text{.........} \quad (3)$$

Where ETR_{t-2} is ETR at two year previous periods ETR. This research limit effect of ETR only from 2 previous years.

Equation (3) suffers from correlation problem between ETR_{t-1} and ETR_{t-2} as ETR_{t-1} also affected by ETR_{t-2}. Replacing ETR_{t-2} with different from ETR_{t-2} and ETR_{t-1} would solve this correlation problem:

$$\mathbf{ETR_t = \alpha_0 + \alpha_1 ETR_{t-1} + \alpha_2 \Delta ETR + \varepsilon_t} \quad \text{.........} \quad (4)$$

There are some alternative for calculating ETR, in this research we follow Hanlon (2010) where ETR calculated by divide tax expense to Net Income before taxes. This both variable available at Reuters Eikon Database.

Data

Data in this research collected from five south-east Asian countries: Indonesia, Singapore, Malaysia, Philippine and Thailand. Main consideration for selecting these countries is availability of the data which are publicly available from their capital market, where these capital markets are more advanced than other countries capital market in south-east Asian countries. These capital market are Indonesia stock Exchange, Singapore Exchange, Bursa Malaysia, Philippine Stock Exchange and Stock Exchange of Thailand. Data were collected through Reuters Eikon database, in 6 years period from 2006 to 2011.

Table 2. Research Sample

	INA	SIN	MY	PHI	THA	Total
Listed companies	463	541	903	259	571	2,737
Incomplete data	(245)	(174)	(266)	(107)	(528)	(1320)
	218	367	637	152	43	1,417
negative or extreme ETR	(95)	(206)	(365)	(87)	(14)	(757)
Final sample	123	161	272	65	29	650

Total listed companies in all capital market at 2013 463 in Indonesia, 541 in Singapore, 903 in Malaysia, 259 in Philippine and 571 in Thailand.

From total 2,737 listed firms or 13,685 firm year observation 1,320 firms excluded due to incomplete data. Among these complete data we also exclude firms with negative and extreme negative ETR is ETR which are less than zero and extreme ETR are ETR which are larger than equal to 60 %. Total number in this final sample are 650 firms or 3.250 firm years observation. In that number Thailand has smallest sample number although its listed companies is the second largest, due to the less availability of tax expense data in Reuters Eikon database.

4. Result

4.1. Statistic Descriptive.

Table 3 provide statistic descriptive of ETR, ETR t-1 and Total asset.

Table 3. Statistic Descriptive

variabel	INA	SIN	MY	PHI	THA
ETR					
Mean	0.268724	0.181359	0.21819	0.225216	0.255919
Median	0.270927	0.170713	0.233538	0.230516	0.260888
Std. Dev.	0.088997	0.089095	0.08682	0.101476	0.152755
ETR_{t-1}					
Mean	0.27902	0.182913	0.219495	0.227958	0.2482
Median	0.28825	0.175276	0.235221	0.233378	0.259973
Std. Dev.	0.088679	0.092608	0.089361	0.104089	0.112791
TA_{t-1}					
Mean	1.29E+13	1.31E+11	4.05E+09	6.39E+10	7.03E+10
Median	1.36E+12	2.32E+08	3.86E+08	9.36E+09	9.09E+09
Std. Dev.	4.43E+13	1.64E+12	1.97E+10	1.23E+11	1.88E+11
Firm years	750	810	1360	325	145
Firms	123	161	272	65	29

Table 1. statistic descriptive shows that mean of ETR lower than previous ETR for all country except Thailand where mean ETR 25,59% is higher than previous ETR 24.82%. consistent with mean, median also show similar fact that ETR generally smaller than Previous ETR except for Thailand which is higher in average.

4.2. Regression result

Table 4 summarize data panel OLS estimation regression result. This is based on panel data consist of 650 firms in 5 years. Table 4 shows univariate regression test where whole models depict unproblematic estimation except for Thailand where F-stat is statistically insignificant and ETR_{t-1} also insignificant. For other countries whole model consistently with our conjecture, shows significant and positive coefficient of ETR_{t-1}. All of regression model except for Thailand were statistically significant at less than 1% level with adjusted R2 ranging from 0.001964 to 0.28852. Singapore has the least adjusted R^2 which show less variation of ETR affected by previous ETR. These models show Durbin Watson values much larger or smaller than 2.00 which mean it might contain autocorrelation problems

Table 4 Univariate Regression

	INA		SIN		MY		PHI		THA
C	0.127299 12.42928	***	0.114046 17.73539	***	0.105795 19.92525	***	0.105392 (9.20826)	***	0.224216 (7.298648)
ETR_{t-1}	0.506865 14.48812	***	0.368008 11.73168	***	0.512059 22.85395	***	0.525645 11.50604	***	0.127729 1.132864
Adj R^2	0.253863		0.145256		0.277244		0.28852		0.001964
F-statistic	209.9057		137.6323		522.3029		132.389		1.283381
Prob(F-statistic)	0		0		0		0		0.259167
DW	2.205844		2.329623		2.231369		1.323405		1.825642

We include firm size in equation 2 as Zimmerman (1983) show association between ETR and firm size. Since numbers of firm size are too large, we use Log of lagged Total asset as our control variable.

Table 5. Multivariate regression

	INA		SIN		MY		PHI		THA	
C	0.126431		0.105606		0.085261		0.232214		0.056599	
	3.584394	***	4.534393	***	3.1331	***	3.802978	***	0.391038	
ETR_{t-1}	0.577989		0.55187		0.664008		0.321786		0.402431	
	10.91805	***	14.05595	***	23.74458	***	6.09446	***	2.201244	**
LTA_{t-1}	-0.000814		-0.001145		-0.000478		-0.003317		0.004156	
	-0.737679		-1.039477		-0.360707		-1.306777	***	0.676694	
AR(1)	-0.153582		-0.316032		-0.232018		0.426071		-0.43893	
	-2.343424	**	-6.455577	***	-6.312772	***	6.736154	***	-1.915476	*
Adj R^2	0.23257		0.132983		0.285368		0.365103		-0.011218	
F-statistic	50.59931		33.8745		145.6873		50.64668		0.574757	
Prob(F-statistic)	0		0		0		0		0.632777	
DW	2.012153		1.956534		2.082218		1.989354		1.843922	

When including Firm size as control variable, Table 5 shows that firm size in all model are insignificant, these suggest that firm size doesn't associate with ETR. These are consistent with table 4. Thailand's ETR shows significant number but its model is problematic since its F statistic only 0.57. Eviews tool AR(1) shows significant value in all model describing that the model autocorrelation with previous independent variable value has been corrected. These AR(1) correcting Durbin Watson indicator close to 2. Comparing R^2 with estimation from equation (1) shows deceasing value except in Philippine where adjusted R2 rise to 0.365103.

In table 6, models are showing estimation results from the equation (4). Changes in ETR from the two years period to previous period ETR replacing ETR from Two years period. Including this changes solves correlation problem arises in equation (3) between ETR_{t-1} and ETR_{t-2}.

Table 6. Regression changes of previous ETR.

	INA		SIN		MY		PHI	
C	0.119132		0.109184		0.093374		0.079618	
	9.055835	***	13.4198	***	14.03713	***	5.553664	***
ETR_{t-1}	0.515187		0.409956		0.585434		0.630976	
	11.53367	***	10.01303	***	20.39799	***	10.90366	***
ΔETR	0.089457		0.174569		0.153793		0.302432	
	2.02524	**	4.805817	***	5.348906	***	5.334588	***
Adj R^2	0.233282		0.132871		0.28594		0.310971	
F-statistic	75.69591		50.26379		218.641		59.44574	
Prob	0		0		0		0	
DW	2.012187		1.952456		2.082106		1.963724	

As predicted whole model show significant coefficient in ETR and ΔETR. These models describe that ETR are affected by Previous ETR and two years period ETR. However, the coefficient of ΔETR show smaller coefficient that the effect smaller than ETR_{t-1}.

Consistent with predictions, all coefficients show significant and positive value for ETR_{t-1} and changes in Previous ETR. Thus, Continuous declining trend in ETR also happened in South-east Asian Countries except Thailand and this trend is asymptotic. In all models, Singapore has the lowest adjusted R2, that represent least effect of previous ETR to its ETR. This research doesn't explore this phenomena.

5. Sensitivity analysis

Sensitivity analysis were conducted in two steps, First rerunning whole estimations of the models with Scaled ETR to its statutory tax rate. As its shown at table 1. Statutory tax rate in all countries changes in observation period, might bias the results. These analyses are consistent and robust.

Second sensitivity analyses were conducted by selecting only periods were statutory tax rate doesn't changed in all countries. Resulted in shorter period and reduced firm years observation. And surprisingly some models has larger adjusted R2 than longer periods that having its statutory tax rated changed.

Table 7 shows estimation for scaled variable. Where ETR in dependent variable and in independent variable divided by its statutory tax rate. Surprisingly their adjusted R2 in aren't decreasing except in Malaysia. Thailand wasn't included in the estimations as its model problematic. This result is consistent with table 4.

Table 7. Shows regression for scaled model to statutory tax rate

	INA		SIN		MY		PHI	
C	0.491287		0.643461		0.409823		0.342855	
	13.46932	***	17.85855	***	19.78566	***	9.915795	***
ETR_{t-1}	0.492331		0.373357		0.528671		0.502653	
	13.76721	***	11.46594	***	23.16678	***	11.48999	***
Adj R^2	0.234925		0.139617		0.282736		0.287943	
F-statistic	189.5362		131.4678		536.6995		132.0198	
Prob(F-statistic)	0		0		0		0	
DW	2.20015		2.336041		2.254883		2.577935	

Tables 8. Shows estimation for scaled variable for equation (2). Where firm size is included and autocorrelation corrected with AR(1). This result consistent with table 5 where ETR variables are significant and so do all intercepts. log TA_{t-1} doesn't have any significant coefficient for all estimation indicating that ETR doesn't associate with firm size.

Table 8. Multivariate regression for scaled variable

	INA		SIN		MY		PHI	
C	0.435534		0.588418		0.286828		0.169718	
	3.784052	***	4.547218	***	2.667896	***	1.143554	***
ETR_{t-1}	0.60905		0.580087		0.667837		0.707955	
	12.69058	***	14.64133	***	23.02779	***	15.82385	***
LTA_{t-1}	-0.002145		-0.006346		0.001005		0.001119	
	-0.58996		-1.034028		0.191377		0.178117	
AR(1)	-0.223755		-0.339164		-0.227327		-0.399751	
	-3.585199	**	-6.904102	***	-5.956308	***	-6.146564	***
Adj R^2	0.216913		0.136889		0.28487		0.296328	
F-statistic	46.33531		34.99323		145.3344		37.35645	
Prob(F-statistic)	0		0		0		0	
DW	1.957842		1.954121		2.09494		2.0116	

Estimation result from the multivariate regression where changes in previous ETR included are shown in table 9. Consistent with estimation shown at table 6, ETR_{T-1}s, constants and ΔETR were positive significant. And ΔETR has lower coefficient that ETR.

Table 9. regression from changes of previous ETR for scaled variables

	INA		SIN		MY		PHI	
C	0.458429		0.620251		0.376588		0.26227	
	9.81864	***	13.46286	***	14.4073	***	5.976451	***
ETR_{t-1}	0.523133		0.437104		0.592519		0.624958	
	11.40774	***	10.17554	***	20.1888	***	11.15661	***
ΔETRS	0.137009		0.196794		0.15204		0.29758	
	2.985567	***	5.11535	***	5.061647	***	5.614468	***
Adj R^2	0.217956		0.136793		0.285505		0.321209	
F-statistic	69.42095		51.94838		218.177		62.2805	
Prob	0		0		0		0	
DW	1.67421		2.108086		2.095212		1.970593	

Second sensitivity analysis conducted in period that statutory tax rate doesn't change. For this purpose the period for each countries slightly different where Indonesia period was 2010 to 2012 Singapore just the same with Indonesia, Malaysia with 4 years period from 2009 to 2012 and Philippine from 2009 to 2011. Thailand were not included as in main discussion its model were problematic.

Table 10. univariate regression for fix rate years

	INA		SIN		MY		PHI	
C	0.067797		0.074889		0.129149		0.087633	
	5.797769	***	7.206802	***	14.51838	***	7.357648	***
ETR_{t-1}	0.677793		0.564048		0.451271		0.543127	
	14.42686	***	10.19026	***	12.761	***	10.66913	***
Adj R^2	0.507515		0.272181		0.227039		0.330077	
F-statistic	208.1344		103.8414		162.8431		113.8303	
Prob	0		0		0		0	
DW	2.275357		2.281381		1.991418		2.44777	

Surprisingly adjusted R^2 in these shorter period showing larger value than in longer period. Adjusted R^2 in Indonesia rise from 0,23 to 0,51 it happened to Singapore too which has increasing value in adjusted R^2 from 0.14 to 0.27 and Philippine from 0.29 to 0.33. only Malaysia has its decreasing value in adjusted R^2 from 0.28 to 0.23.

In multivariate regression these shorter period also shows the same phenomenon. However Malaysia shows negative effect of firm size to ETR and this coefficient significant at 5% level.

Table 11. multivariate regression for fix rate years

	INA		SIN		MY		PHI	
C	0.127262		0.107987		0.224767		0.133129	
	3.012572	***	2.571608	***	6.353612	***	2.137012	***
ETR_{t-1}	0.66757		0.562771		0.450282		0.540928	
	14.09426	***	10.15683	***	12.81076	***	10.59773	***
LTA_{t-1}	-0.00195		-0.001665		-0.00463		-0.001967	
	-1.464573		-0.813538		-2.79146	**	-0.744064	
Adj R^2	0.510319		0.271282		0.236468		0.328763	
F-statistic	105.7355		52.18753		86.3232		57.08055	
Prob(F-statistic)	0		0		0		0	
DW	2.280851		2.284949		2.018241		2.444353	

6. Conclusion

Consistent with our conjecture whole model in all countries shows persistence of effective tax rate, where ETR has decreasing trends affected by previous ETR, and this trend has asymptotic curve, except for Thailand whose model is insignificant probably due to small number of sample availability.

Singapore has the smallest adjusted R2 comparing to whole countries, indicating less effect of previous ETR to current ETR.

Some Limitations of this research are not considering effect of multinational companies on ETR. And Stock Exchange of Thailand has less tax expenses data. These paper also doesn't explore country specific characteristic which may help explaining ETR phenomena in each countries.

Future research might find whether this persistence might apply to other countries other than South-East Asian countries, exploring persistence in industrial differences.

References

Bretschger, L., & Hettich, F. (2002). Globalisation, capital mobility and tax competition: theory and evidence from OECD countries. European Journal of Political Economy. 10. 695–716

Gupta, Snjay and Newberry, kaye. 1997. Determinants o the Variability in corporate effective tax rate: Evidence From Longitudinal Data, Journal of accounting and Public Policy. 16. 1 - 34

Hanlon, Michelle and Heitzman, Shane. 2010. A review of Tax Research, Journal of Accounting and Economics. 50. 127-178.

Kim, Jeong-Bon, Li, Yinghua and Zhang, Liandong. 2011. Corporate tax avoidance and stock price crash risk: Firm-level analysis, Journal of Financial Economics. 100. 639–662

Lev, B., Nissim, D., 2004. Taxable income, future earnings, and equity values. The Accounting Review 79, 1039–1074.

Markle, K., & Shackelford, D. 2009. Do multinationals or domestic firms face higher effective tax rates?NBER Working Paper. 15091

Palepu, K., Healy, P., Bernard, V., 2000. Business Analysis and Valuation: Using Financial Statements. South Western College Publications.

Penman, S., 2001. Financial Statement Analysis and Equity Valuation. McGraw-Hill, Boston, MA.

Phillips J. Pincus, M. & Rego, O. (2003). Earnings Management: New Evidence Based on Deferred Tax Expense. *The Accounting Review*, 78, 491-521.

Lee, Namryoung and Swenson, Charles, Are Multinational Corporate Tax Rules as Important as Tax Rates?, The International Journal of Accounting. 47. 155–167

Manzon. G. and Smith, W.R. winter 1994. The effect of the economic recovery tax act of 1981 and the Tax Reform act of 1986 on the distribution of effective tax rate. Journal of Accounting and Public Policy 13(4):349-362

Nichodeme, G. (2001). Computing corporate effective tax rates: Comparisons and results. MPRA Paper No. 3808.

Porcano, T. 1986. Corporate Tax rate: Progressive, proportional or regressive. The Journal of the American Taxation Association. 7. 17-31

Revsine, L., Collins, D., Johnson, W., 1998. In: Financial Reporting and Analysis. Prentice-Hall, Upper Saddle River, NJ.

Roychowdhuri, Sugata. (2006), Earnings management through real activities manipulation, Journal of Accounting and Economics, 42, 335–370

Sigfried, J. 1972. The relationship between economic structure and the effect of political influence: Empirical evidence from federal corporation income tax program. Ph.D dissertation.

Stickney, Clyde P. 1979. Analyzing Effective Corporate Tax Rates, Financial Analysts Journal. 35. 45 - 54

Stickney and McGee, V. winter 1982. Effective Corporate tax rate: the effect of size, capital intensity, leverage, and other factors. Journal of accounting and Public Policy 1(2):125-152.

Wang, S. Jan 1991. The relation between firm size and effective tax rates: A test of firms' political success. The Accounting Review. 66. 158 – 169

Watt, Ross and Zimmerman, J. 1986. Toward a Positive Theory of Accounting. Englewood Cliffts, NJ Prentice Hall.

Zimmerman, J. Aug. 1983. Taxes and Firm Size. Journal of Accounting and Economics 5(2): 119-149.

B 2. c. 1

8 9 10 11 12 13

25th Asian - Pacific Conference on International Accounting Issues

Bali - Indonesia

November 10-13.2013

Perlengkap.

Table of Contents

2013

D.2.C.1

8 9 10 11 12 13 ~~14~~

25th Asian - Pacific Conference on International Accounting Issues

Bali - Indonesia

November 10-13,2013

CONFERENCE PAPERS

1. "A CONCEPTUAL MODEL TO INVESTIGATE INDONESIAN ACCOUNTING STUDENTS' CAREER INTENTION" by Ani Wilujeng Suryani,
   View Abstract | View Full Paper
2. "A NEW APPROACH TO IDENTIFY THE ECONOMIC EFFECTS OF DISCLOSURE: INFORMATION CONTENT OF BUSINESS RISK DISCLOSURES IN JAPANESE FIRMS" by Hyonok Kim, Yukihiro Yasuda,
   View Abstract | View Full Paper
3. "ACCOUNTING CONSERVATISM AND CORPORATE GOVERNANCE MECHANISM: COMPARISON OF PUBLIC AND PRIVATE EQUITY FIRMS IN INDONESIA" by DYAH SETYANINGRUM, Sidharta Utama,
   View Abstract
4. "ACCOUNTING EDUCATION DEVELOPMENT IN CHINA: THE PERSPECTIVE OF ECONOMIC TRANSITION" by Xiaohui Qu, Guohua Zhang,
   View Abstract
5. "ACCRUAL REVERSAL EFFECT AND CONSERVATISM" by Jumpei Nishitani,
   View Abstract
6. "ALIGNING OFF BALANCE SHEET RISK, ON BALANCE SHEET RISK AND AUDIT FEES: A PLS PATH MODELLING ANALYSIS" by Yuyu Zhang, Gary S. Monroe, Dominic Gasbarro, Grant Cullen, Greg Shailer,
   View Abstract
7. "AN ANALYSIS OF AFTER M&A'S PERFORMANCE IN JAPAN" by Masako Murakami,
   View Abstract
8. "AN EMPIRICAL ANALYSIS OF EARNINGS MANAGEMENT AND THE MODIFIED CONSOLIDATED ACCOUNTING SYSTEM IN JAPAN" by Mikiko Watabe,
   View Abstract | View Full Paper
9. "AN ESCALATION OF COMMITMENT MODEL FOR UNDERSTANDING FRAUD AT OLYMPUS" by Daniel Dolan, Ahamed Roshan Ajward, Takashi Shimizu,
   View Abstract
10. "AN EXAMINATION OF EARNINGS BENCHMARKS: EVIDENCE FROM JAPAN" by Liang Liang,
    View Abstract | View Full Paper
11. "AN EXAMINATION OF FRS136 BY MALAYSIAN SHA'RIAH COMPANIES" by Nigel Finch, Khairil Khairi, Hidayah Laili,
    View Abstract | View Full Paper
12. "AN EXPERIMENTAL INVESTIGATION OF THE INFLUENCE OF QUALITATIVE RISK FACTORS ON THE DETERMINATION OF PERFORMANCE MATERIALITY" by Craig Emby, Nicola Pecchiari, Giuseppe Pogliari,
    View Abstract
13. "AN EXPLORATORY STUDY OF SERVICE QUALITY AND USER SATISFACTION OF ELECTRONIC GOVERNMENT SERVICES: EVIDENCE FROM HONG KONG" by Hoi Ki Daniel Ho, Brossa Wong,
    View Abstract
14. "AN INVESTIGATION OF CAPITAL MARKET REACTIONS TO TIMELY DISCLOSURES ON THE GREAT EAST JAPAN EARTHQUAKE" by Kenji Kawashima,
    View Abstract | View Full Paper
15. "ANALYSIS FACTORS AFFECTING THE ACCOUNTING STUDENTS TO JOIN PPAK AND BECOME A PUBLIC ACCOUNTANT: COMPARISON BETWEEN PRIVATE AND STATE UNIVERSITIES" by Alvi Syarifah, Fitriany Amarullah,
    View Abstract
16. "ANALYSIS OF FINANCIAL STATEMENTS THROUGH IFR DISCLOSURE OF INDONESIAN BANKING WEBSITE" by Elfina Sambuaga, Nurwachidah Yulianti, Achmad Rofik,
    View Abstract
17. "ARE AUDIT OPINIONS ASSOCIATED WITH AUDITOR SWITCHES? A STUDY ON CHINESE AUDITING MARKET" by Donglin Pei,
    View Abstract
18. "ASSOCIATION BETWEEN EXECUTIVE COMPENSATION WITH AUDIT COMPENSATION MODERATING BY COMPLEXITY, RISK AND STRICTER FIRM GOVERNANCE" by Annisaa Rahman, Hilda Rosietta,

View Abstract

19. "ATTRIBUTES OF CONVENTIONAL AND TIME-SPECIFIC EARNINGS COMPONENTS" by Wonsun Paek,
View Abstract
20. "AUDIT COMMITTEE AND WEB-BASED "STRATEGY" DISCLOSURE BY UAE NON-FINANCIAL CORPORATIONS" by Mostafa Hassan,
View Abstract
21. "AUDIT FIRM'S CLINT PORTFOLIO MANAGEMENT DECISIONS: DOES INDUSTRY EXPERTISE MATTER?" by Yu-Ting Hsieh, Chan-Jane Lin,
View Abstract
22. "AUDIT OPINION AND AUDIT FINDINGS' DETERMINANTS OF INDONESIA's SUPREME AUDIT INSTITUTION" by Panggah Tri Wicaksono, Dyah Setyaningrum, Dwi Martani,
View Abstract | View Full Paper
23. "AUDIT QUALITY, INFORMATION CONTENT OF EARNINGS, AND REGULATION: USING A MULTIDIMESIONAL MEASURE OF AUDIT QUALITY" by Antonius Herusetya, Hilda Rossieta, Sylvia Veronica N.P.S,
View Abstract
24. "AUDITOR INDUSTRY EXPERTISE AND CEO COMPENSATION" by Chih-Hsien Liao, Audrey Wenhsin Hsu,
View Abstract
25. "BELIEF IN CORPORATE SOCIAL RESPONSIBILITY, PROFESSIONAL COMMITMENT, AND CHINESE TAX PRACTITIONERS' ETHICAL DECISIONS" by William Shafer, Richard S. Simmons, Rita Yip,
View Abstract
26. "BOARD GENDER DIVERSITY AND GREENHOUSE GAS EMISSION DISCLOSURES" by Jan Hollindale, Larelle Chapple, Janice Hollindale, Pamela Kent, James Routledge,
View Abstract
27. "BOARD STRUCTURE, OWNERSHIP CONCENTRATION AND VOLUNTARY DISCLOSURE OF INTELLECTUAL CAPITAL IN NEW ZEALAND" by Thu Phuong Truong, Keitha Dunstan, Tony van Zijl, Meiyi Zhang,
View Abstract
28. "BOOK-TAX DIFFERENCE, TAX PLANNING, AND BONDS RATING: THE EVIDENCE FROM INDONESIA'S LISTED COMPANIES" by dahlia sari, Dwi Martani,
View Abstract | View Full Paper
29. "CAN DISCLOSURE OF RELATED-PARTY TRANSACTIONS PROVIDE RELEVANT INFORMATION?" by Agnes Wai-yee Lo, Raymond M.K. Wong,
View Abstract
30. "CHARACTERISTICS OF UPPER ECHELONS AND ORGANIZATIONS INFLUENCING LIKELIHOOD OF SBR ADOPTION IN AUSTRALIA" by Saiful Azam, Mohammad Istiaq Azim,
View Abstract | View Full Paper
31. "COMPARATIVE STUDY ON THE EFFECTS OF INTERNAL CONTROL REPORTING IN JAPAN AND CHINA" by Toshifumi Takada, Yanhong Pang, Yoshitaka Ohashi,
View Abstract | View Full Paper
32. "COMPENSATION COMMITTEE AND EXECUTIVE COMPENSATION IN ASIA" by Kin-Wai LEE,
View Abstract
33. "COMPLIANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) AND CULTURE: SOME EVIDENCE FROM MALAYSIA" by Mazni Abdullah,
View Abstract
34. "CONSERVATISM, INFORMATION ASYMMETRY AND VALUE RELEVANCE OF ACCOUNTING INFORMATION" by Lies Zulfiati, Hilda Rossieta,
View Abstract
35. "CORPORATE GOVERNANCE AND DEBT FINANCING POLICY: EVIDENCE FROM KOREA" by Woo Jae Lee, Hakkon Kim,
View Abstract | View Full Paper
36. "CORPORATE GOVERNANCE AND RISK FACTORS OF FRAUDULENT FINANCIAL STATEMENTS: EMPIRICAL STUDY IN INDONESIA FIRMS" by Halim Dedy Perdana, Hanung Triatmoko,
View Abstract
37. "CORPORATE GOVERNANCE DISCLOSURES - A COMPARATIVE ANALYSIS OF COUNTRIES AT DIFFERENT STAGES OF ECONOMIC DEVELOPMENT" by Shaheen Sultana,
View Abstract
38. "DESIRABLE SKILLS AND KNOWLEDGE TO EXPERTS AND EXPERT ASSISTANTS ACTUARIES" by Idalberto Jose Neves Junior, Luiza Vono Ferreira, Vilma Guimaraes, Marcelo Daia Barreto,
View Abstract | View Full Paper
39. "DETERMINANTS OF CAPITAL STRUCTURE: EVIDENCE FROM INDONESIAN MANUFACTURING FIRMS" by Stephanus Remond Waworuntu, Indra Cahya,
View Abstract
40. "DETERMINANTS OF EARNINGS MANAGEMENT IN INDONESIAN BANKING INDUSTRY: ANALYSIS OF THE IMPACT OF SFAS 50 AND 55 (REVISED 2006)" by fitriany amarullah, Mushfi Ridho,
View Abstract
41. "DETERMINANTS OF RISK DISCLOSURE LEVEL: CASE OF INDONESIA" by Sylvia Veronica Siregar, Akhir Syabani,
View Abstract
42. "DIRECT INTERVENTION OF THE VIETNAM STATE AFFECTING THE QUALITY OF FINANCIAL STATEMENTS IN BUSINESS" by Phan Duc Dzung,
View Abstract | View Full Paper
43. "DO CORPORATE GOVERNANCE RECOMMENDATIONS ASSIST THE PERFORMANCE AND ACCOUNTABILITY OF SMALL LISTED COMPANIES?" by Jacqueline Christensen, Pamela Kent, James Routledge, Jenny Stewart,
View Abstract

44. "DO FIRMS MANIPULATE EARNINGS AFTER THE FINANCIAL EARNINGS FORECAST WARNING?" by Yu-Hsuan Chung, Shaio Yan Huang,
View Abstract
45. "DO MANAGEMENT FORECASTS DRIVE FIRMS' GROWTH?" by Yusuke Takasu, Tomohiro Suzuki,
View Abstract | View Full Paper
46. "DOES SIZE MATTER: A STUDY ON AUDIT TEAM ATTRIBUTES AND AUDIT FEES" by Kenichi Yazawa, Sarowar Hossain,
View Abstract | View Full Paper
47. "DOES THE AUDIT FIRM CHARGE HIGHER AFTER MERGER? EVIDENCE FROM THE CHINESE MARKET" by Jing Huang,
View Abstract
48. "EARNINGS MANAGEMENT AND AUDIT FEE RESPONSES IN NEW ZEALAND" by Hoai Nam Le,
View Abstract | View Full Paper
49. "EARNINGS MANAGEMENT AND GOVERNMENT RESTRICTIONS ON OUTWARD FOREIGN DIRECT INVESTMENT: EVIDENCE FROM TAIWANESE FIRMS" by Audrey Wenhsin Hsu, Rong-Ruey Duh,
View Abstract
50. "EARNINGS MANAGEMENT BY TOP CHINESE LISTED FIRMS IN RESPONSE TO THE GLOBAL FINANCIAL CRISIS" by Xu-dong Ji, Guanglu Xu,
View Abstract | View Full Paper
51. "EARNINGS MANAGEMENT, SALES VOLATILITY, AND COST STICKINESS" by Jeong-Ho Koo, Seungah Song, Tae-Young Paik,
View Abstract
52. "EFFECT OF COMPREHENSIVE DISCLOSURE TO 3 DIMENSION OF LIQUIDITY STOCK" by Irma Sumantri, Hana Norhamidah,
View Abstract
53. "EFFECT OF FIRM SIZE, RISK AND REPUTATION ON AUDIT FIRM TENURE" by junaidi junaidi, Novia Nurul Khasanah, Nurdiono Nurdiono, Priyo Sajarwo Yurianto,
View Abstract
54. "EMPIRICAL EVIDENCE OF TRAINEE AUDITORS OVER-RELYING ON COMPUTER GENERATED DATA" by Conor O'Leary, Ian Sims, Pran Boolaky,
View Abstract
55. "EMPIRICAL EXAMINATION OF MARKET REACTION TO TRANSFER PRICING TAXATION" by hiroshi ohnuma, Keikichi Kato,
View Abstract | View Full Paper
56. "ENVIRONMENTAL DISCLOSURE IN MULTINATIONAL COMPANIES: AN EMPIRICAL STUDY ON DEVELOPED AND EMERGING MARKETS" by Omar Al Farooque, Helena Ahulu, Subba Reddy Yarra,
View Abstract | View Full Paper
57. "EXAMINING THE INTERACTION EFFECT OF COST INFORMATION TYPES AND STRATEGY IN NEW PRODUCT DEVELOPMENT: AN EXPERIMENTAL STUDY" by Dyah Ekaari Sekar Jatiningsih, Mahfud Sholihin,
View Abstract | View Full Paper
58. "EXTERNAL TAX PROFESSIONALS' PERCEPTION OF THE CORPORATE TAXPAYERS' COMPLIANCE COSTS UNDER THE SELF-ASSESSMENT SYSTEM" by Noor Sharoja Sapiei ,
View Abstract
59. "FACTORS AFFECTING SOURCE CREDIBILITY OF RECOMMENDATION VIA SNSS" by Daihwan Min, Yumei Zhao, Lili Wan, Ojoung Kwon,
View Abstract
60. "FINANCIAL STRESS (LIQUIDITY CRISIS) PREDICTION MODEL" by Tadashi Ono, Hiroe Tsubaki,
View Abstract | View Full Paper
61. "FORENSIC ACCOUNTING: THE RELEVANCE AND QUALITY OF FORENSIC ACCOUNTING REPORT BY THE MAGISTRATES OF RIO DE JANEIRO STATE VIEW" by Idalberto Jose Neves Junior, Joao Guilherme Moreira de Cerqueira, Michelle Santos Povoas Gottardo, Marcelo Daia Barreto,
View Abstract | View Full Paper
62. "FORMATION AND CONTINUITY OF ENABLING CONTROL" by Takahito Kondo, Takeshi Nishii, Motohiro Aihara,
View Abstract
63. "FOUR P'S MARKETING MIX ONLINE SHOPS' KEY SUCCESS IN SOUTH-EAST ASIA" by Riska Fitriani ,
View Abstract
64. "GLOBALIZATION OF ACCOUNTING STANDARDS AND TREATMENT OF DISTRIBUTABLE PROFITS: EXPERIENCE IN THE U.S. AND EU COUNTRIES AND THE IMPLICATIONS FOR JAPAN" by Hiroko Inokuma, Takashi Shimizu,
View Abstract
65. "GOVERNANCE IN THE NOT-FOR-PROFIT SECTOR: IN INTERNATIONAL PERSPECTIVE" by Lisa Barnes, Keith Howson,
View Abstract
66. "IFRS CONVERGENCE IN INDONESIA: CONTEXTUAL ISSUES AND CHALLENGES" by Dewi Fatmawati,
View Abstract | View Full Paper
67. "IMPACT OF ADR FORMS 20-F RECONCILIATION ON TRADING VOLUME" by Mohammad Bazaz, David Senteney,
View Abstract
68. "IMPACT OF BUSINESS SIZE ON CONVERGENCE TO IFRS" by Behnaz Quigley, Lizelle R. Pereira,
View Abstract
69. "IMPLEMENTATION OF COOPERATIVE LEARNING MODEL WITH TTAR STRATEGY BASED TRI KAYA PARISUDHA TO INCREASE STUDENTS SOFT SKILLS" by , Ni Kadek sinar wati,
View Abstract | View Full Paper
70. "IMPLEMENTATION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) AND THE QUALITY OF FINANCIAL STATEMENT INFORMATION IN INDONESIA: AN INVESTIGATION OF EARNINGS MANAGEMENT, TIMELY LOSS RECOGNITION, AND VALUE RELEVANCE" by Enggar Diah Puspa Arum,
View Abstract
71. "IMPLICATIONS OF IMPLEMENTATION OF IAS 41 ABOUT AGRICULTURE ON FORESTRY ACCOUNTING IN INDONESIA" by Nia Pramita Sari, Dwi Martani,

Nurul Husnah, Dahlia Sari, Taufik Hidayat, Annisa Annisa, Megan Freelycia Sumarandak,
View Abstract

72. "INDIVIDUALIST-COLLECTIVIST CULTURE, OWNERSHIP CONCENTRATION AND EARNINGS QUALITY: A COMPARISON OF WESTERN EUROPE AND EAST ASIA" by Chan Lyu, Desmond Yuen, Xu Zhang,
View Abstract
73. "INFORMATION ASYMMETRY AMONG MULTIPLE PRINCIPALS AND INEFFICIENCY WITHIN THE ORGANIZATION" by Kyong Soo Choi, Kyung Hye Kim, Seung Weon Yoo,
View Abstract | View Full Paper
74. "INFORMATION ASYMMETRY AND EARNINGS MANAGEMENT: EVIDENCE FROM COMPANIES LISTED ON THE TEHRAN STOCK EXCHANGE" by Jamal Roudaki, Jafar Babajani, Arash Tahriri,
View Abstract | View Full Paper
75. "INTELLECTUAL CAPITAL AND FIRM'S FINANCIAL AND MARKET PERFORMANCE: THE MODERATING ROLE OF R&D INTENSITY" by Arifatul Ariff, Tong van Zijl, Ainul Islam,
View Abstract
76. "INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) IN JAPAN: UNCERTAINTIES SURROUNDING ADOPTION AND IMPLEMENTATION" by Chikako Ozu, Sidney Gray, Miho Nakamura, Minoru Kunizaki,
View Abstract
77. "INTERNSHIP IN ACCOUNTING SCIENCES AT THE UNIVERSIDADE CATOLICA DE BRASILIA (UCB) IN THE COURSE: EXPLORATORY STUDY OF THE TRAINEE IN THE EDUCATIONAL INSTITUTION AND IN THE LABOUR MARKET" by Idalberto Jose Neves Junior, Simone Alves Moreira, Francizete Veras da Silva, Liliane Moreira Neves Saturnino,
View Abstract | View Full Paper
78. "INVESTIGATING THE GAP BETWEEN CLIENTS' EXPECTATIONS AND TAX PRACTITIONERS' PRACTICES" by Lin Mei Tan,
View Abstract
79. "INVESTMENT LAYERS AND INVESTMENT EFFICIENCY" by Audrey Wenhsin Hsu, Hsintsai Liu,
View Abstract
80. "INVESTOR'S REACTION TOWARDS THE IMPLEMENTATION OF PSAK 50 AND 55 IN INDONESIA (IFRS ADOPTION)" by Yen Sun,
View Abstract
81. "IPSAS OR IFRS AS THE FRAMEWORK FOR PUBLIC SECTOR FINANCIAL REPORTING-NEW ZEALAND PREPARERS' PERSPECTIVES" by Fawzi Laswad, Nives Botica Redmayne,
View Abstract | View Full Paper
82. "MARKET REACTIONS TO AUDITOR SANCTIONS-EVIDENCE FROM CHINA" by Hsiao-Lun Lin, Ai-Ru Yen,
View Abstract
83. "MONETARY INCENTIVES, TASK ATTRACTIVENESS, EFFORT, AND TASK PERFORMANCE: AN EXPERIMENTAL EVIDENCE" by Muhammad Syam Kusufi, Mahfud Sholihin,
View Abstract | View Full Paper
84. "OWNERSHIP STRUCTURE AND THE ATTITUDE TOWARDS MANAGEMENT FORECASTS DISCLOSURE" by Kyoko Nagata, Seiya Tokoro,
View Abstract
85. "OWNERSHIP STRUCTURE, ASSETS IMPAIRMENT REVERSALS, LOCALITY OF AUDITORS AND EARNINGS MANAGEMENT - EVIDENCE FROM CHINA" by Pauline Wong,
View Abstract
86. "PARTICIPATION IN PROPER ABOUT ENVIRONMENTAL PERFORMANCE AND FIRM SIZE IMPACT TO CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE" by Enny Susilowati, Yulita Setiawanta,
View Abstract | View Full Paper
87. "PERFORMANCE AUDIT IN GOVERNMENT SECTOR OF AN EMERGING MARKET: A CASE OF INDONESIA" by Parulian Silaen ,
View Abstract | View Full Paper
88. "PERFORMANCE MANAGEMENT SYSTEM AND ORGANISATIONAL PERFORMANCE - CASE STUDY" by Tarmo Kadak,
View Abstract
89. "PERSISTENCE OF EFFECTIVE TAX RATE: SOUTH EAST ASIA EVIDENCE" by Achmad Hizazi, Dwi Martani,
View Abstract
90. "POWDER RIVER PETROLEUM INTERNATIONAL, INC.: AN INTERNATIONAL PONZI SCHEME AND ACCOUNTING FRAUD" by Michael Knapp, Carol Knapp,
View Abstract
91. "PROBLEMS IN THE IMPLEMENTATION OF ISQC 1: EXPERIENCE FROM THAILAND" by Wachira Boonyanet,
View Abstract
92. "R&D INVESTMENT TIMING CHOICE AND ITS RISK COGNITIVE EFFECT - EVIDENCE FROM CHINESE TRANSITIONAL ECONOMIC CIRCUMSTANCE" by Shao Hua Chen, QU XIAO HUI, Hong Xiao,
View Abstract
93. "REAL COST MANAGEMENT EXPLAINS ANOMALOUS FINANCIAL PERFORMANCE DURING THE WORLD ECONOMIC CRISIS" by Shunlan Fang, Rajiv D. Banker, Mihir N. Mehta,
View Abstract
94. "REAL EARNINGS MANAGEMENT AND ITS IMPACT ON VALUE RELEVANCE OF EARNINGS" by vera diyanty, Endang Gultom,
View Abstract
95. "RECENT ACCOUNTING EDUCATION DEVELOPMENTS IN JAPAN, CHINA AND KOREA" by Toshifumi Takada, Xiaohui Qu, Soon Suk Yoon,
View Abstract | View Full Paper
96. "RELATIONSHIPS BETWEEN THE COMPANY GROWTH AND THE COMPANY PERFORMANCE MODERATED BY CORPORATE GOVERNANCE PRACTICES

IN INDONESIA" by Priscillia Weku, Hilda Rossieta,
View Abstract

97. "ROLE OF WORK CONTEXT IN THE EFFECTIVENESS OF AUDITOR PROFESSIONALISM DEVELOPMENT: CASE IN INDONESIA" by Francisca Reni Retno Anggraini, Zaki Baridwan, Suwardjono Suwardjono, Hardo Basuki,
View Abstract | View Full Paper
98. "SELECTIVE PERFORMANCE MEASUREMENT SYSTEM FOR SMES" by Tetsuro Sawane,
View Abstract | View Full Paper
99. "STATE AUDIT IN VIETNAM AND ROLES OF FORENSIC ACCOUNTING IN PUBLIC SECTOR ACCOUNTING" by Pham Quang Huy, Vo Van Nhi,
View Abstract | View Full Paper
100. "STUDY OF EARNING MANAGEMENT PRACTICE WITH SHIFTING CLASSIFICATION OF CORE EXPENSES ON MANUFACTURING SECTOR IN INDONESIA STOCK EXCHANGE" by Wiwik Utami, Amilin Amilin, Tubagus Andi Wibowo,
View Abstract | View Full Paper
101. "SUSTAINABILITY AND DECISION MAKING: A CASE STUDY OF SUSTAINABLE FOREST MANAGEMENT PRACTICES IN SOUTH KALIMANTAN, BORNEO, INDONESIA" by Enos Kabu,
View Abstract | View Full Paper
102. "SUSTAINABILITY DISCLOSURE ON MALAYSIAN UNIVERSITY WEBSITES" by Corina Joseph, Adeline Engkamat, Rudy Tawie,
View Abstract | View Full Paper
103. "TAX AVOIDANCE, COST OF FINANCING AND OWNERSHIP STRUCTURE: EVIDENCE FROM INDONESIA" by Anies Lastiati, Dwi Martani,
View Abstract | View Full Paper
104. "THE ACTUAL APPLICATION OF IFRS FOR SMES IN PERU" by Gustavo Tanaka,
View Abstract | View Full Paper
105. "THE AGENCY THEORY: THE MAIN FOUNDATIONAL BASE TO EXPLAIN AUDITING" by Bruno Almeida,
View Abstract
106. "THE ANALYSIS OF THE INFLUENCE OF CORPORATE GOVERNANCE MECHANISM ON THE RESEARCH AND DEVELOPMENT DISCLOSURE RATE" by Vera Diyanty, Arista Lya Kusuma,
View Abstract
107. "THE ASSURANCE SERVICES OF SUSTAINABILITY REPORTING: PRELIMINARY EVIDENCE FROM A DEVELOPING COUNTRY" by Chee Kwong Lau, Christine Kher Sing Gan,
View Abstract
108. "THE CHANGE IN MANAGERIAL INCENTIVES ON THE CHOICE OF VALUATION METHODS FOR LONG-LIVED ASSETS: PRE- VERSUS POST-IFRS ADOPTION PERIOD" by Weitzu Chen, Chia-Hsin Chiang, Yen-Chi Chen, Chia-Wei Tai,
View Abstract
109. "THE CHARACTERISTICS OF JAPANESE CORPORATE GOVERNANCE INFLUENCING THE QUALITY OF INTERNAL CONTROLS" by Hiroshi Uemura,
View Abstract | View Full Paper
110. "THE EARNINGS FORECASTS BIAS OF NEWLY APPOINTED CEOS AND THE EFFECT OF ANALYSTS' FOLLOWING" by Chang Seop Rhee, Seung Weon Yoo, Bo Young Moon,
View Abstract | View Full Paper
111. "THE EFFECT OF ACCOUNTING CONSERVATISM ON CORPORATE INVESTMENT BEHAVIOR" by Souhei Ishida, Kunio Ito,
View Abstract | View Full Paper
112. "THE EFFECT OF AUDIT COMMITTEE ROLE AND COMPETENCE TO EARNING QUALITY" by Sisca Armiatikasari , Fitriany Amarullah,
View Abstract
113. "THE EFFECT OF AUDIT QUALITY TO EARNING MANAGEMENT AND INVESTOR PERSPECTIVE" by Vera Diyanty, Anissa Harini, Akhmad Syakhroza,
View Abstract
114. "THE EFFECT OF AUDITORS' JOB SATISFACTION ON THE INFLUENCE OF ETHICAL CONFLICT ON AUDITORS' INVENTORY JUDGMENTS" by Radzi Jidin, Ji Yan Lum, Gary S. Monroe,
View Abstract
115. "THE EFFECT OF BOARD EFECTIVENESS ON REAL EARNING MANAGEMENT" by Vera Diyanty, Dewi Setyaningrum, Fakultas Ekonomi,
View Abstract
116. "THE EFFECT OF CORPORATE GOVERNANCE AND FIRM CHARACTERISTIC TO THE INTERNET FINANCIAL REPORTING" by vera diyanty, Ari Kristian,
View Abstract
117. "THE EFFECT OF CORPORATE GOVERNANCE ON FIRM PERFORMANCE MODERATED BY MANAGER COMPENSATION AND FOREIGN OWNERSHIP" by Dian Indriana Trilestari, Dini Aaggraheni,
View Abstract
118. "THE EFFECT OF CORPORATE TAX RATE AMENDMENT BASED ON INCOME TAX LAW NO. 36 OF 2008 TOWARDS EVA, ROI, EPS, AND THE DETERMINANTS FACTOR OF EFFECTIVE TAX RATE" by Christine Tjen, Yuda Rachmat,
View Abstract
119. "THE EFFECT OF DIVERSIFICATION ON EARNING MANAGEMENT: EVIDENCE FROM INDONESIA" by Sylvia Veronica Siregar, Ayu Utami,
View Abstract
120. "THE EFFECT OF FAIR VALUE ACCOUNTING FOR LONG-LIVED ASSETS ON INFORMATION RISK" by Weitzu Chen, Li-Peng Hsiao,
View Abstract
121. "THE EFFECT OF FINANCIAL PERFORMANCE FOLLOWING MERGERS AND ACQUISITIONS ON THE FIRM VALUE" by Edwin Yonathan, ANCELLA HERMAWAN,
View Abstract
122. "THE EFFECT OF FIRM TENURE ON AUDIT QUALITY WITH AUDITOR SPECIALIZATION AS MODERATING VARIABLE" by Isabella Ruth Sarma Harefa,

Fitriany Amarullah,
View Abstract

123. "THE EFFECT OF IFRS ADOPTION TO VALUE RELEVANCE OF GOODWILL: EVIDENCE FROM INDONESIA STOCK EXCHANGE" by Nico Iswarapulra, Aria Farahmita,
View Abstract
124. "THE EFFECT OF IFRS CONVERGENCE ON LOAN-LOSS PROVISIONS: EVIDENCE FROM THE INDONESIAN BANKING INDUSTRY" by Stephanus Remond Waworuntu, Laura Taslim, Valentina Tohang,
View Abstract
125. "THE EFFECT OF LARGE POSITIVE ABNORMAL BOOK-TAX DIFFERENCES ON EARNINGS PERSISTENCE" by Nurul Aisyah Rachmawati, Dwi Martani,
View Abstract | View Full Paper
126. "THE EFFECT OF SFAS 50/55 (REVISED 2006) ABOUT FINANCIAL INSTRUMENTS ON VALUE RELEVANCE OF BANKS RECOGNIZED FINANCIAL INSTRUMENTS: INDONESIAN CASE" by Viska Anggraita
View Abstract
127. "THE EFFECT OF STAKEHOLDER EXPECTATIONS AND ENVIRONMENTAL PERFORMANCE ON ENVIRONMENTAL DISCLOSURE" by Dewi Wulansari, Mahfud Sholihin,
View Abstract | View Full Paper
128. "THE EFFECT OF THE US-CHILE FREE TRADE AGREEMENT ON THE EARNINGS QUALITY OF CHILEAN FIRMS" by Mariela Carvajal,
View Abstract
129. "THE EFFECT OF ULTIMATE OWNERSHIP ON CASH DIVIDEND POLICY WITH FAMILY OWNERSHIP AND CORPORATE GOVERNANCE MECHANISM AS MODERATING VARIABLES" by Vera Diyanty, Engkos Koestaman,
View Abstract
130. "THE EFFECTIVENESS OF AUDIT REVIEW: EVIDENCE FROM CORPORATE GOVERNANCE CHANGES AND AUDIT QUALITY CHANGES" by Youngmi Seo, Jeehong Kim,
View Abstract
131. "THE EFFECTS OF CANCELLING AUDIT FEE FLOOR IN TAIWAN" by Bo-Tsang Liau,
View Abstract
132. "THE EFFECTS OF COMPANIES' CONTROVERSIAL ACTIVITIES ON AUDIT PRICING IN JAPAN - NEGATIVE PRESS COVERAGE AND FINANCIAL CONDITIONS" by Gaku Ueno,
View Abstract | View Full Paper
133. "THE EFFECTS OF CORPORATE GOVERNANCE AND PRODUCT MARKET COMPETITION ON PAYOUT POLICY UNDER AGENCY PROBLEMS AND EXTERNAL FINANCING CONSTRAINTS" by Lee-Hsien Pan, Chien-Ting Lin, Hsing-Hua Huang,
View Abstract
134. "THE EFFECTS OF INDIRECT TAXES ON THE INDUSTRIAL COMPOSITION OF US INWARD FDI" by Elfrida Yanti, Angharad Miller, Allan Webster,
View Abstract
135. "THE EFFECTS OF MANDATORY AUDITOR ROTATION ON LOW BALLING BEHAVIOR AND AUDITOR INDEPENDENCE" by Christopher Bleibtreu, Ulrike Stefani,
View Abstract
136. "THE EFFECTS OF MASSIVE ENVIRONMENTAL UNCERTAINTY ON MANAGEMENT CONTROL SYSTEMS: A FIELD STUDY IN THE GREAT EAST JAPAN EARTHQUAKE" by Ikuko Sasaki, Rui Okazaki, Hiroshi Miya,
View Abstract
137. "THE FACTORS AFFECTING EARNINGS MANAGEMENT PRACTICES" by Vidyata Annisa Anafiah,
View Abstract
138. "THE FAILURE PREDICTION, LOW P/E EFFECT, AND ABNORMAL RETURNS FOR AUSTRALIAN INDUSTRIAL FIRMS" by Ray McNamara, Simone Kelly, Jenna McClean,
View Abstract
139. "THE IMPACT OF ELECTRONIC DATA INTERCHANGE (EDI) SYSTEM IN PROCUREMENT: FROM AN ACCOUNTING SYSTEM PERSPECTIVE" by Balachandran Muniandy,
View Abstract p>
140. "THE IMPACT OF IFRS CONVERGENCE TO THE EARNINGS QUALITY: INDONESIA EVIDENCE" by Lodovicus Lasdi,
View Abstract
141. "THE IMPACT OF LITIGATION RISK ON THE ASSOCIATION BETWEEN AUDIT QUALITY AND AUDITOR SIZE: EVIDENCE FROM CHINA" by Raymond M. K. WONG, Michael FIRTH, Agnes W. Y. LO,
View Abstract
142. "THE IMPACT OF MANDATORY AUDITOR ROTATION ON AUDIT QUALITY: THE CASE OF SOUTH KOREA" by Hakwoon Kim, Hyoik Lee, Jong-Eun Lee,
View Abstract | View Full Paper
143. "THE IMPACT OF SOCIAL AND ENVIRONMENTAL INFORMATION ON MANAGERSâ€™ DECISION" by Afdal , Mahfud Sholihin,
View Abstract | View Full Paper
144. "THE IMPACT OF THE FINANCIAL CRISIS ON ACCOUNTING STANDARDS" by Shirley Polejewski,
View Abstract
145. "THE INFLUENCE OF BOARD OF COMMISSIONERS AND AUDIT COMMITTEE EFFECTIVENESS, OWNERSHIP STRUCTURE, BANK MONITORING, AND FIRM LIFE CYCLE ON ACCOUNTING FRAUD" by synthia madyakusumawati, Ancella Hermawan,
View Abstract
146. "THE INTEGRATION OF ACCOUNTING SCIENCES IN THE DETERMINATION OF ZAKAH ON INHERITANCE" by Susnaningsih Muat, Andi Irfan, Febri Rahmi, Desrir Miftah, Leny Nofianti,

View Abstract | View Full Paper

147. "THE PERFORMANCE OF UNDIVERSIFIED PORTFOLIO IN INDONESIA STOCK EXCHANGE" by Budi Frensidy,
View Abstract
148. "THE RELATION BETWEEN EARNINGS QUALITY AND CAPITAL COST: TOWARD CONVERGENCE OF JAPAN GAAP WITH THE IFRSS" by Ichiro Mukai, Satoll Nishiumi, Kazuhiro Manabe,
View Abstract | View Full Paper
149. "THE RELATIONSHIP BETWEEN FINANCIAL LEVERAGE, DEBT COVENANT AND DIVIDEND PAYOUT RATIO TO INCOME SMOOTHING PRACTICES (Empirical Study on Companies Listed in Indonesia Stock Exchange on 2006-2011)" by Mukhtaruddin, Emilia Nurhuda,
View Abstract
150. "THE RELATIONSHIP BETWEEN IFRS INITIAL ADOPTION RECONCILIATIONS AND ACCOUNTING QUALITY: THE CASE OF TAIWAN" by , Huoshu Peng, Hui-Yu Yu,
View Abstract | View Full Paper
151. "THE RELATIONSHIP BETWEEN INVESTMENT GRADE AND FAMILY FIRMS IN JAPAN: EMPIRICAL ANALYSIS" by Akiyo Imamura, Cindy Yoshiko Shirata,
View Abstract
152. "THE RELATIVE IMPORTANCE OF CORPORATE GOVERNANCE ATTRIBUTES: EVIDENCE FROM CORPORATE DIRECTORS" by Christofer Adrian, Sue Wright, Alan Kilgore,
View Abstract
153. "THE RESEARCH ABOUT CHINESE MASTER OF PROFESSIONAL ACCOUNTING (MPACC) EDUCATION - A CASE STUDY OF NANKAI UNIVERSITY'S MPACC EDUCATION" by JIA Jing, Xiaosu Zhou,
View Abstract
154. "THE ROLE OF AUDIT QUALITY IN ENHANCING THE MARKET CONSEQUENCES OF INCREASED VOLUNTARY DISCLOSURE IN DIFFERENT CONTEXT OF ACCOUNTING STANDARDS: CROSS COUNTRY ANALYSIS IN ASIA" by Ratna Wardhani,
View Abstract
155. "THE USE OF DERIVATIVE INSTRUMENTS TO FACILITATE EARNINGS SMOOTHING: EMPRICAL EVIDENCE FROM IMPLEMENTATION OF PSAK50 AND 55(REVISED 2006) IN INDONESIA" by Oktavia, Hilda Rossieta
View Abstract
156. "THE VALUE RELEVANCE OF OTHER COMPREHENSIVE INCOME AFTER THE ADOPTION OF IAS 1: PRESENTATIONS OF FINANCIAL STATEMENTS IN INDONESIA" by Aria Farahmita, Sidharta Utama,
View Abstract
157. "TOP-EXECUTIVES' COMPENSATION IN JAPAN: RELATIONSHIP WITH EARNINGS COMPONENTS AND CORPORATE CONTROL" by Mohammed Mazumder,
View Abstract
158. "TRADE CREDIT AS SHORT-TERM FINANCE: AN EMPIRICAL ANALYSIS OF A SAMPLE OF UK FIRMS" by Salima Yassia Paul, Cherif Guermat,
View Abstract
159. "UNRECOGNIZED PENSION DEFICITS AND CORPORATE INVESTMENT BEHAVIOR" by Takafumi Sasaki,
View Abstract | View Full Paper
160. "VALUE RELEVANCE ANALYSIS OF DEFERRED TAX: ASEAN PERSPECTIVE" by Nadya Tri Oktary, Dwi Martani,
View Abstract
161. "VALUES AND BENEFITS OF THE STATE AUDITING MANAGEMENT AND ADMINISTRATION OF THE STATE BUDGET AND FISCAL POLICY - CASE OF VIETNAM" by Mai Hoang Minh, Xuan Hung Nguyen,
View Abstract | View Full Paper
162. "VOLUNTARY DISCLOSURE AND VALUE RELEVANCE OF SEGMENT INFORMATION" by Yutaro Murakami, Atsushi Shiiba,
View Abstract
163. "WHY DO ANALYSTS ISSUE SUPPLEMENTARY SALES FORECASTS? EVIDENCE FROM MANDATORY IFRS ADOPTION AROUND THE WORLD" by Wen He, Chien-ju Lu,
View Abstract
164. "WINDOWS DRESSING MOTIVES OF COMMERCIAL DEPOSITS AT COMMERCIAL BANKS IN INDONESIA" by Ira Geraldina, Sidharta Utama, Hilda Rossieta,
View Abstract | View Full Paper

2013

25th Asian - Pacific Conference on International Accounting Issues

Bali - Indonesia

November 10-13.2013

Table Contents | Conference Papers | Index of Authors | Conference Advisors | Conference Administration Committee Members | Paper Reviewers | Advisory Committee | Universitas Indonesia Organizing Committee | Best Paper Awards Committee | Conference Assistants

Index of Authors (A B C D E F G H I J K L M N O P Q R S T V Y Z)

"INDIVIDUALIST-COLLECTIVIST CULTURE, OWNERSHIP CONCENTRATION AND EARNINGS QUALITY: A COMPARISON OF WESTERN EUROPE AND EAST ASIA" | View Abstract

- CHANG SEOP RHEE
  "THE EARNINGS FORECASTS BIAS OF NEWLY APPOINTED CEOS AND THE EFFECT OF ANALYSTS' FOLLOWING" | View Abstract | View Full Paper
- Chee Kwong Lau
  "THE ASSURANCE SERVICES OF SUSTAINABILITY REPORTING: PRELIMINARY EVIDENCE FROM A DEVELOPING COUNTRY" | View Abstract
- Chih-Hsien Liao
  "AUDITOR INDUSTRY EXPERTISE AND CEO COMPENSATION" | View Abstract
- Chikako Ozu
  "INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) IN JAPAN: UNCERTAINTIES SURROUNDING ADOPTION AND IMPLEMENTATION" | View Abstract
- Christine Tjen
  "THE EFFECT OF CORPORATE TAX RATE AMENDMENT BASED ON INCOME TAX LAW NO. 36 OF 2008 TOWARDS EVA, ROI, EPS, AND THE DETERMINANTS FACTOR OF EFFECTIVE TAX RATE" | View Abstract
- Christofer Adrian
  "THE RELATIVE IMPORTANCE OF CORPORATE GOVERNANCE ATTRIBUTES: EVIDENCE FROM CORPORATE DIRECTORS" | View Abstract
- Christopher Bleibtreu
  "THE EFFECTS OF MANDATORY AUDITOR ROTATION ON LOW BALLING BEHAVIOR AND AUDITOR INDEPENDENCE" | View Abstract
- Conor O'Leary
  "EMPIRICAL EVIDENCE OF TRAINEE AUDITORS OVER-RELYING ON COMPUTER GENERATED DATA" | View Abstract
- Corina Joseph
  "SUSTAINABILITY DISCLOSURE ON MALAYSIAN UNIVERSITY WEBSITES" | View Abstract | View Full Paper
- Craig Emby
  "AN EXPERIMENTAL INVESTIGATION OF THE INFLUENCE OF QUALITATIVE RISK FACTORS ON THE DETERMINATION OF PERFORMANCE MATERIALITY" | View Abstract
- dahlia sari
  "BOOK-TAX DIFFERENCE, TAX PLANNING, AND BONDS RATING: THE EVIDENCE FROM INDONESIA'S LISTED COMPANIES" | View Abstract | View Full Paper
- Daihwan Min
  "FACTORS AFFECTING SOURCE CREDIBILITY OF RECOMMENDATION VIA SNSS" | View Abstract
- Daniel Dolan
  "AN ESCALATION OF COMMITMENT MODEL FOR UNDERSTANDING FRAUD AT OLYMPUS" | View Abstract
- Dewi Fatmawati
  "IFRS CONVERGENCE IN INDONESIA: CONTEXTUAL ISSUES AND CHALLENGES" | View Abstract | View Full Paper
- Dewi Wulansari
  "THE EFFECT OF STAKEHOLDER EXPECTATIONS AND ENVIRONMENTAL PERFORMANCE ON ENVIRONMENTAL DISCLOSURE" | View Abstract | View Full Paper
- Dian Indriana Trilestari
  "THE EFFECT OF CORPORATE GOVERNANCE ON FIRM PERFORMANCE MODERATED BY MANAGER COMPENSATION AND FOREIGN OWNERSHIP" | View Abstract
- Donglin Pei
  "ARE AUDIT OPINIONS ASSOCIATED WITH AUDITOR SWITCHES? A STUDY ON CHINESE AUDITING MARKET" | View Abstract
- DYAH SETYANINGRUM
  "ACCOUNTING CONSERVATISM AND CORPORATE GOVERNANCE MECHANISM: COMPARISON OF PUBLIC AND PRIVATE EQUITY FIRMS IN INDONESIA" | View Abstract
- Dyah Ekaari Sekar Jatiningsih
  "EXAMINING THE INTERACTION EFFECT OF COST INFORMATION TYPES AND STRATEGY IN NEW PRODUCT DEVELOPMENT: AN EXPERIMENTAL STUDY" | View Abstract | View Full Paper
- Edwin Yonathan
  "THE EFFECT OF FINANCIAL PERFORMANCE FOLLOWING MERGERS AND ACQUISITIONS ON THE FIRM VALUE" | View Abstract
- Elfina Sambuaga
  "ANALYSIS OF FINANCIAL STATEMENTS THROUGH IFR DISCLOSURE OF INDONESIAN BANKING WEBSITE" | View Abstract
- Elfrida Yanti
  "THE EFFECTS OF INDIRECT TAXES ON THE INDUSTRIAL COMPOSITION OF US INWARD FDI" | View Abstract
- Enggar Diah Puspa Arum
  "IMPLEMENTATION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) AND THE QUALITY OF FINANCIAL STATEMENT INFORMATION IN INDONESIA: AN INVESTIGATION OF EARNINGS MANAGEMENT, TIMELY LOSS RECOGNITION, AND VALUE RELEVANCE" | View Abstract
- Enny Susilowati
  "PARTICIPATION IN PROPER ABOUT ENVIRONMENTAL PERFORMANCE AND FIRM SIZE IMPACT TO CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE" | View Abstract | View Full Paper
- Enos Kabu
  "SUSTAINABILITY AND DECISION MAKING: A CASE STUDY OF SUSTAINABLE FOREST MANAGEMENT PRACTICES IN SOUTH KALIMANTAN, BORNEO, INDONESIA" | View Abstract | View Full Paper
- Fawzi Laswad

"IPSAS OR IFRS AS THE FRAMEWORK FOR PUBLIC SECTOR FINANCIAL REPORTING-NEW ZEALAND PREPARERS' PERSPECTIVES" | View Abstract | View Full Paper

- fitriany amarullah

"DETERMINANTS OF EARNINGS MANAGEMENT IN INDONESIAN BANKING INDUSTRY: ANALYSIS OF THE IMPACT OF SFAS 50 AND 55 (REVISED 2006)" | View Abstract

- Francisca Reni Retno Anggraini

"ROLE OF WORK CONTEXT IN THE EFFECTIVENESS OF AUDITOR PROFESSIONALISM DEVELOPMENT: CASE IN INDONESIA" | View Abstract | View Full Paper

- Gaku Ueno

"THE EFFECTS OF COMPANIES' CONTROVERSIAL ACTIVITIES ON AUDIT PRICING IN JAPAN - NEGATIVE PRESS COVERAGE AND FINANCIAL CONDITIONS" | View Abstract | View Full Paper

- Gustavo Tanaka

"THE ACTUAL APPLICATION OF IFRS FOR SMES IN PERU" | View Abstract | View Full Paper

- Hakwoon Kim

"THE IMPACT OF MANDATORY AUDITOR ROTATION ON AUDIT QUALITY: THE CASE OF SOUTH KOREA" | View Abstract | View Full Paper

- Halim Dedy Perdana

"CORPORATE GOVERNANCE AND RISK FACTORS OF FRAUDULENT FINANCIAL STATEMENTS: EMPIRICAL STUDY IN INDONESIA FIRMS" | View Abstract

- Hiroko INOKUMA

"GLOBALIZATION OF ACCOUNTING STANDARDS AND TREATMENT OF DISTRIBUTABLE PROFITS: EXPERIENCE IN THE U.S. AND EU COUNTRIES AND THE IMPLICATIONS FOR JAPAN" | View Abstract

- hiroshi ohnuma

"EMPIRICAL EXAMINATION OF MARKET REACTION TO TRANSFER PRICING TAXATION" | View Abstract | View Full Paper

- Hiroshi Uemura

"THE CHARACTERISTICS OF JAPANESE CORPORATE GOVERNANCE INFLUENCING THE QUALITY OF INTERNAL CONTROLS" | View Abstract | View Full Paper

- Hoai Nam Le

"EARNINGS MANAGEMENT AND AUDIT FEE RESPONSES IN NEW ZEALAND" | View Abstract | View Full Paper

- HOI KI DANIEL HO

"AN EXPLORATORY STUDY OF SERVICE QUALITY AND USER SATISFACTION OF ELECTRONIC GOVERNMENT SERVICES: EVIDENCE FROM HONG KONG" | View Abstract

- Hsiao-Lun Lin

"MARKET REACTIONS TO AUDITOR SANCTIONS-EVIDENCE FROM CHINA" | View Abstract

- Hyonok Kim

"A NEW APPROACH TO IDENTIFY THE ECONOMIC EFFECTS OF DISCLOSURE: INFORMATION CONTENT OF BUSINESS RISK DISCLOSURES IN JAPANESE FIRMS" | View Abstract | View Full Paper

- Ichiro Mukai

"THE RELATION BETWEEN EARNINGS QUALITY AND CAPITAL COST: TOWARD CONVERGENCE OF JAPAN GAAP WITH THE IFRSS" | View Abstract | View Full Paper

- Idalberto Jose Neves Junior

"FORENSIC ACCOUNTING: THE RELEVANCE AND QUALITY OF FORENSIC ACCOUNTING REPORT BY THE MAGISTRATES OF RIO DE JANEIRO STATE VIEW" | View Abstract | View Full Paper

"DESIRABLE SKILLS AND KNOWLEDGE TO EXPERTS AND EXPERT ASSISTANTS ACTUARIES" | View Abstract | View Full Paper

"INTERNSHIP IN ACCOUNTING SCIENCES AT THE UNIVERSIDADE CATOLICA DE BRASILIA (UCB) IN THE COURSE: EXPLORATORY STUDY OF THE TRAINEE IN THE EDUCATIONAL INSTITUTION AND IN THE LABOUR MARKET" | View Abstract | View Full Paper

- Ikuko Sasaki

"THE EFFECTS OF MASSIVE ENVIRONMENTAL UNCERTAINTY ON MANAGEMENT CONTROL SYSTEMS: A FIELD STUDY IN THE GREAT EAST JAPAN EARTHQUAKE" | View Abstract

- Ira Geraldina

"WINDOWS DRESSING MOTIVES OF COMMERCIAL DEPOSITS AT COMMERCIAL BANKS IN INDONESIA" | View Abstract | View Full Paper

- Irma Sumantri

"EFFECT OF COMPREHENSIVE DISCLOSURE TO 3 DIMENSION OF LIQUIDITY STOCK" | View Abstract

- Isabella Ruth Sarma Harefa

"THE EFFECT OF FIRM TENURE ON AUDIT QUALITY WITH AUDITOR SPECIALIZATION AS MODERATING VARIABLE" | View Abstract

- Jacqueline Christensen

"DO CORPORATE GOVERNANCE RECOMMENDATIONS ASSIST THE PERFORMANCE AND ACCOUNTABILITY OF SMALL LISTED COMPANIES?" | View Abstract

- Jamal Roudaki

"INFORMATION ASYMMETRY AND EARNINGS MANAGEMENT: EVIDENCE FROM COMPANIES LISTED ON THE TEHRAN STOCK EXCHANGE" | View Abstract | View Full Paper

- Jan Hollindale

"BOARD GENDER DIVERSITY AND GREENHOUSE GAS EMISSION DISCLOSURES" | View Abstract

- Jeong-Ho Koo

"EARNINGS MANAGEMENT, SALES VOLATILITY, AND COST STICKINESS" | View Abstract

- JIA Jing

"THE RESEARCH ABOUT CHINESE MASTER OF PROFESSIONAL ACCOUNTING (MPACC) EDUCATION - A CASE STUDY OF NANKAI UNIVERSITY'S MPACC EDUCATION" | View Abstract

- Jing Huang
  "DOES THE AUDIT FIRM CHARGE HIGHER AFTER MERGER? EVIDENCE FROM THE CHINESE MARKET" | View Abstract
- Jumpei Nishitani
  "ACCRUAL REVERSAL EFFECT AND CONSERVATISM" | View Abstract
- junaidi junaidi
  "EFFECT OF FIRM SIZE, RISK AND REPUTATION ON AUDIT FIRM TENURE" | View Abstract
- Kin-Wai LEE
  "COMPENSATION COMMITTEE AND EXECUTIVE COMPENSATION IN ASIA" | View Abstract
- Kenichi Yazawa
  "DOES SIZE MATTER: A STUDY ON AUDIT TEAM ATTRIBUTES AND AUDIT FEES" | View Abstract | View Full Paper
- Kenji Kawashima
  "AN INVESTIGATION OF CAPITAL MARKET REACTIONS TO TIMELY DISCLOSURES ON THE GREAT EAST JAPAN EARTHQUAKE" | View Abstract | View Full Paper
- Kyoko Nagata
  "OWNERSHIP STRUCTURE AND THE ATTITUDE TOWARDS MANAGEMENT FORECASTS DISCLOSURE" | View Abstract
- Kyong Soo Choi
  "INFORMATION ASYMMETRY AMONG MULTIPLE PRINCIPALS AND INEFFICIENCY WITHIN THE ORGANIZATION" | View Abstract | View Full Paper
- Lee-Hsien Pan
  "THE EFFECTS OF CORPORATE GOVERNANCE AND PRODUCT MARKET COMPETITION ON PAYOUT POLICY UNDER AGENCY PROBLEMS AND EXTERNAL FINANCING CONSTRAINTS" | View Abstract
- Liang Liang
  "AN EXAMINATION OF EARNINGS BENCHMARKS: EVIDENCE FROM JAPAN" | View Abstract | View Full Paper
- Lies Zulfiati
  "CONSERVATISM, INFORMATION ASYMMETRY AND VALUE RELEVANCE OF ACCOUNTING INFORMATION" | View Abstract
- Lin Mei Tan
  "INVESTIGATING THE GAP BETWEEN CLIENTS' EXPECTATIONS AND TAX PRACTITIONERS' PRACTICES" | View Abstract
- Lisa Barnes
  "GOVERNANCE IN THE NOT-FOR-PROFIT SECTOR: IN INTERNATIONAL PERSPECTIVE" | View Abstract
- Lodovicus Lasdi
  "THE IMPACT OF IFRS CONVERGENCE TO THE EARNINGS QUALITY: INDONESIA EVIDENCE" | View Abstract
- Mai Hoang Minh
  "VALUES AND BENEFITS OF THE STATE AUDITING MANAGEMENT AND ADMINISTRATION OF THE STATE BUDGET AND FISCAL POLICY - CASE OF VIETNAM" | View Abstract | View Full Paper
- Mariela Carvajal
  "THE EFFECT OF THE US-CHILE FREE TRADE AGREEMENT ON THE EARNINGS QUALITY OF CHILEAN FIRMS" | View Abstract
- Mazni Abdullah
  "COMPLIANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) AND CULTURE: SOME EVIDENCE FROM MALAYSIA" | View Abstract
- Masako Murakami
  "AN ANALYSIS OF AFTER M&A'S PERFORMANCE IN JAPAN" | View Abstract
- Mei-Hui Chen
  "THE RELATIONSHIP BETWEEN IFRS INITIAL ADOPTION RECONCILIATIONS AND ACCOUNTING QUALITY: THE CASE OF TAIWAN" | View Abstract | View Full Paper
- Michael Knapp
  "POWDER RIVER PETROLEUM INTERNATIONAL, INC.: AN INTERNATIONAL PONZI SCHEME AND ACCOUNTING FRAUD" | View Abstract
- Mikiko WATABE
  "AN EMPIRICAL ANALYSIS OF EARNINGS MANAGEMENT AND THE MODIFIED CONSOLIDATED ACCOUNTING SYSTEM IN JAPAN" | View Abstract | View Full Paper
- Mohammad Bazaz
  "IMPACT OF ADR FORMS 20-F RECONCILIATION ON TRADING VOLUME" | View Abstract
- Mohammed Mazumder
  "TOP-EXECUTIVES' COMPENSATION IN JAPAN: RELATIONSHIP WITH EARNINGS COMPONENTS AND CORPORATE CONTROL" | View Abstract
- Mostafa Hassan
  "AUDIT COMMITTEE AND WEB-BASED â€œSTRATEGYâ€ DISCLOSURE BY UAE NON-FINANCIAL CORPORATIONS" | View Abstract
- Muhammad Syam Kusufi
  "MONETARY INCENTIVES, TASK ATTRACTIVENESS, EFFORT, AND TASK PERFORMANCE: AN EXPERIMENTAL EVIDENCE" | View Abstract | View Full Paper
- Mukhtaruddin Mukhtaruddin
  "THE RELATIONSHIP BETWEEN FINANCIAL LEVERAGE, DEBT COVENANT AND DIVIDEND PAYOUT RATIO TO INCOME SMOOTHING PRACTICES (Empirical Study on Companies Listed in Indonesia Stock Exchange on 2006-2011)" | View Abstract
- Nadya Tri Oktary
  "VALUE RELEVANCE ANALYSIS OF DEFERRED TAX: ASEAN PERSPECTIVE" | View Abstract
- Ni Kadek Sinarwati

"IMPLEMENTATION OF COOPERATIVE LEARNING MODEL WITH TTAR STRATEGY BASED TRI KAYA PARISUDHA TO INCREASE STUDENTS SOFT SKILLS" | View Abstract | View Full Paper

- Nia Pramita Sari
  "IMPLICATIONS OF IMPLEMENTATION OF IAS 41 ABOUT AGRICULTURE ON FORESTRY ACCOUNTING IN INDONESIA" | View Abstract
- Nico Iswaraputra
  "THE EFFECT OF IFRS ADOPTION TO VALUE RELEVANCE OF GOODWILL: EVIDENCE FROM INDONESIA STOCK EXCHANGE" | View Abstract
- Nigel Finch
  "AN EXAMINATION OF FRS136 BY MALAYSIAN SHA'RIAH COMPANIES" | View Abstract | View Full Paper
- Noor Sharoja Sapiei
  "EXTERNAL TAX PROFESSIONALS' PERCEPTION OF THE CORPORATE TAXPAYERS' COMPLIANCE COSTS UNDER THE SELF-ASSESSMENT SYSTEM" | View Abstract
- Nurul Aisyah Rachmawati
  "THE EFFECT OF LARGE POSITIVE ABNORMAL BOOK-TAX DIFFERENCES ON EARNINGS PERSISTENCE" | View Abstract | View Full Paper
- Oktavia
  "THE USE OF DERIVATIVE INSTRUMENTS TO FACILITATE EARNINGS SMOOTHING: EMPRICAL EVIDENCE FROM IMPLEMENTATION OF PSAK50 AND 55(REVISED 2006) IN INDONESIA" | View Abstract
- Omar Al Farooque
  "ENVIRONMENTAL DISCLOSURE IN MULTINATIONAL COMPANIES: AN EMPIRICAL STUDY ON DEVELOPED AND EMERGING MARKETS" | View Abstract | View Full Paper
- Panggah Tri Wicaksono
  "AUDIT OPINION AND AUDIT FINDINGS' DETERMINANTS OF INDONESIA's SUPREME AUDIT INSTITUTION" | View Abstract | View Full Paper
- Parulian Silaen
  "PERFORMANCE AUDIT IN GOVERNMENT SECTOR OF AN EMERGING MARKET: A CASE OF INDONESIA" | View Abstract | View Full Paper
- Pauline Wong
  "OWNERSHIP STRUCTURE, ASSETS IMPAIRMENT REVERSALS, LOCALITY OF AUDITORS AND EARNINGS MANAGEMENT - EVIDENCE FROM CHINA" | View Abstract
- Phan Duc Dzung
  "DIRECT INTERVENTION OF THE VIETNAM STATE AFFECTING THE QUALITY OF FINANCIAL STATEMENTS IN BUSINESS" | View Abstract | View Full Paper
- Pham Quang Huy
  "STATE AUDIT IN VIETNAM AND ROLES OF FORENSIC ACCOUNTING IN PUBLIC SECTOR ACCOUNTING" | View Abstract | View Full Paper
- Priscillia Weku
  "RELATIONSHIPS BETWEEN THE COMPANY GROWTH AND THE COMPANY PERFORMANCE MODERATED BY CORPORATE GOVERNANCE PRACTICES IN INDONESIA" | View Abstract
- Radzi Jidin
  "THE EFFECT OF AUDITORS' JOB SATISFACTION ON THE INFLUENCE OF ETHICAL CONFLICT ON AUDITORS' INVENTORY JUDGMENTS" | View Abstract
- Ratna Wardhani
  "THE ROLE OF AUDIT QUALITY IN ENHANCING THE MARKET CONSEQUENCES OF INCREASED VOLUNTARY DISCLOSURE IN DIFFERENT CONTEXT OF ACCOUNTING STANDARDS: CROSS COUNTRY ANALYSIS IN ASIA" | View Abstract
- Ray McNamara
  "THE FAILURE PREDICTION, LOW P/E EFFECT, AND ABNORMAL RETURNS FOR AUSTRALIAN INDUSTRIAL FIRMS" | View Abstract
- Raymond M. K. WONG
  "THE IMPACT OF LITIGATION RISK ON THE ASSOCIATION BETWEEN AUDIT QUALITY AND AUDITOR SIZE: EVIDENCE FROM CHINA" | View Abstract
- Riska Fitriani
  "FOUR P'S MARKETING MIX ONLINE SHOPS' KEY SUCCESS IN SOUTH-EAST ASIA" | View Abstract
- Saiful Azam
  "CHARACTERISTICS OF UPPER ECHELONS AND ORGANIZATIONS INFLUENCING LIKELIHOOD OF SBR ADOPTION IN AUSTRALIA" | View Abstract | View Full Paper
- Salima Yassia Paul
  "TRADE CREDIT AS SHORT-TERM FINANCE: AN EMPIRICAL ANALYSIS OF A SAMPLE OF UK FIRMS" | View Abstract
- Shaheen Sultana
  "CORPORATE GOVERNANCE DISCLOSURES - A COMPARATIVE ANALYSIS OF COUNTRIES AT DIFFERENT STAGES OF ECONOMIC DEVELOPMENT" | View Abstract
- Shao Hua Chen
  "R&D INVESTMENT TIMING CHOICE AND ITS RISK COGNITIVE EFFECT - EVIDENCE FROM CHINESE TRANSITIONAL ECONOMIC CIRCUMSTANCE" | View Abstract
- Shirley Polejewski
  "THE IMPACT OF THE FINANCIAL CRISIS ON ACCOUNTING STANDARDS" | View Abstract
- Shunlan Fang
  "REAL COST MANAGEMENT EXPLAINS ANOMALOUS FINANCIAL PERFORMANCE DURING THE WORLD ECONOMIC CRISIS" | View Abstract
- Sisca Armiatikasari
  "THE EFFECT OF AUDIT COMMITTEE ROLE AND COMPETENCE TO EARNING QUALITY" | View Abstract
- Souhei Ishida
  "THE EFFECT OF ACCOUNTING CONSERVATISM ON CORPORATE INVESTMENT BEHAVIOR" | View Abstract | View Full Paper
- Stephanus Remond Waworuntu

"THE EFFECT OF IFRS CONVERGENCE ON LOAN-LOSS PROVISIONS: EVIDENCE FROM THE INDONESIAN BANKING INDUSTRY" | View Abstract

"DETERMINANTS OF CAPITAL STRUCTURE: EVIDENCE FROM INDONESIAN MANUFACTURING FIRMS" | View Abstract

- Susnaningsih Muat

"THE INTEGRATION OF ACCOUNTING SCIENCES IN THE DETERMINATION OF ZAKAH ON INHERITANCE" | View Abstract | View Full Paper

- Sylvia Veronica Siregar

"DETERMINANTS OF RISK DISCLOSURE LEVEL: CASE OF INDONESIA" | View Abstract

"THE EFFECT OF DIVERSIFICATION ON EARNING MANAGEMENT: EVIDENCE FROM INDONESIA" | View Abstract

- synthia madyakusumawati

"THE INFLUENCE OF BOARD OF COMMISSIONERS AND AUDIT COMMITTEE EFFECTIVENESS, OWNERSHIP STRUCTURE, BANK MONITORING, AND FIRM LIFE CYCLE ON ACCOUNTING FRAUD" | View Abstract

- Tadashi Ono

"FINANCIAL STRESS (LIQUIDITY CRISIS) PREDICTION MODEL" | View Abstract | View Full Paper

- Takafumi Sasaki

"UNRECOGNIZED PENSION DEFICITS AND CORPORATE INVESTMENT BEHAVIOR" | View Abstract | View Full Paper

- Takahito Kondo

"FORMATION AND CONTINUITY OF ENABLING CONTROL" | View Abstract

- Tarmo Kadak

"PERFORMANCE MANAGEMENT SYSTEM AND ORGANISATIONAL PERFORMANCE - CASE STUDY" | View Abstract

- Tetsuro Sawane

"SELECTIVE PERFORMANCE MEASUREMENT SYSTEM FOR SMES" | View Abstract | View Full Paper

- Thu Phuong Truong

"BOARD STRUCTURE, OWNERSHIP CONCENTRATION AND VOLUNTARY DISCLOSURE OF INTELLECTUAL CAPITAL IN NEW ZEALAND" | View Abstract

- Toshifumi Takada

"RECENT ACCOUNTING EDUCATION DEVELOPMENTS IN JAPAN, CHINA AND KOREA" | View Abstract | View Full Paper

"COMPARATIVE STUDY ON THE EFFECTS OF INTERNAL CONTROL REPORTING IN JAPAN AND CHINA" | View Abstract | View Full Paper

- Vera Diyanty

"THE EFFECT OF AUDIT QUALITY TO EARNING MANAGEMENT AND INVESTOR PERSPECTIVE" | View Abstract

"REAL EARNINGS MANAGEMENT AND ITS IMPACT ON VALUE RELEVANCE OF EARNINGS" | View Abstract

"THE EFFECT OF ULTIMATE OWNERSHIP ON CASH DIVIDEND POLICY WITH FAMILY OWNERSHIP AND CORPORATE GOVERNANCE MECHANISM AS MODERATING VARIABLES" | View Abstract

"THE EFFECT OF BOARD EFECTIVENESS ON REAL EARNING MANAGEMENT" | View Abstract

"THE EFFECT OF CORPORATE GOVERNANCE AND FIRM CHARACTERISTIC TO THE INTERNET FINANCIAL REPORTING" | View Abstract

"THE ANALYSIS OF THE INFLUENCE OF CORPORATE GOVERNANCE MECHANISM ON THE RESEARCH AND DEVELOPMENT DISCLOSURE RATE" | View Abstract

- Vidyata Annisa Anafiah

"THE FACTORS AFFECTING EARNINGS MANAGEMENT PRACTICES" | View Abstract

- Viska Anggraita

"THE EFFECT OF SFAS 50/55 (REVISED 2006) ABOUT FINANCIAL INSTRUMENTS ON VALUE RELEVANCE OF BANKS RECOGNIZED FINANCIAL INSTRUMENTS: INDONESIAN CASE" | View Abstract

- Wachira Boonyanet

"PROBLEMS IN THE IMPLEMENTATION OF ISQC 1: EXPERIENCE FROM THAILAND" | View Abstract

- Weitzu Chen

"THE EFFECT OF FAIR VALUE ACCOUNTING FOR LONG-LIVED ASSETS ON INFORMATION RISK" | View Abstract

"THE CHANGE IN MANAGERIAL INCENTIVES ON THE CHOICE OF VALUATION METHODS FOR LONG-LIVED ASSETS: PRE- VERSUS POST-IFRS ADOPTION PERIOD" | View Abstract

- Wen He

"WHY DO ANALYSTS ISSUE SUPPLEMENTARY SALES FORECASTS? EVIDENCE FROM MANDATORY IFRS ADOPTION AROUND THE WORLD" | View Abstract

- William Shafer

"BELIEF IN CORPORATE SOCIAL RESPONSIBILITY, PROFESSIONAL COMMITMENT, AND CHINESE TAX PRACTITIONERS' ETHICAL DECISIONS" | View Abstract

- Wiwik Utamil

"STUDY OF EARNING MANAGEMENT PRACTICE WITH SHIFTING CLASSIFICATION OF CORE EXPENSES ON MANUFACTURING SECTOR IN INDONESIA STOCK EXCHANGE" | View Abstract | View Full Paper

- Wonsun Paek

"ATTRIBUTES OF CONVENTIONAL AND TIME-SPECIFIC EARNINGS COMPONENTS" | View Abstract

- Woo Jae Lee

"CORPORATE GOVERNANCE AND DEBT FINANCING POLICY: EVIDENCE FROM KOREA" | View Abstract | View Full Paper

- Xiaohui Qu

"ACCOUNTING EDUCATION DEVELOPMENT IN CHINA: THE PERSPECTIVE OF ECONOMIC TRANSITION" | View Abstract

- Xu-dong Ji

"EARNINGS MANAGEMENT BY TOP CHINESE LISTED FIRMS IN RESPONSE TO THE GLOBAL FINANCIAL CRISIS" | View Abstract | View Full Paper

- Yen Sun

"INVESTOR'S REACTION TOWARDS THE IMPLEMENTATION OF PSAK 50 AND 55 IN INDONESIA (IFRS ADOPTION)" | View Abstract

- Youngmi Seo

  "THE EFFECTIVENESS OF AUDIT REVIEW: EVIDENCE FROM CORPORATE GOVERNANCE CHANGES AND AUDIT QUALITY CHANGES" | View Abstract
- Yu-Hsuan Chung

  "DO FIRMS MANIPULATE EARNINGS AFTER THE FINANCIAL EARNINGS FORECAST WARNING?" | View Abstract
- Yu-Ting Hsieh

  "AUDIT FIRM'S CLINT PORTFOLIO MANAGEMENT DECISIONS: DOES INDUSTRY EXPERTISE MATTER?" | View Abstract
- Yusuke Takasu

  "DO MANAGEMENT FORECASTS DRIVE FIRMS' GROWTH?" | View Abstract | View Full Paper
- Yutaro Murakami

  "VOLUNTARY DISCLOSURE AND VALUE RELEVANCE OF SEGMENT INFORMATION" | View Abstract
- Yuyu Zhang

  "ALIGNING OFF BALANCE SHEET RISK, ON BALANCE SHEET RISK AND AUDIT FEES: A PLS PATH MODELLING ANALYSIS" | View Abstract

2013

25th Asian - Pacific Conference on International Accounting Issues

Bali - Indonesia

November 10-13.2013

Table Contents | Conference Papers | Index of Authors | Conference Advisors | Conference Administration Committee Members | Paper Reviewers | Advisory Committee | Universitas Indonesia Organizing Committee | Best Paper Awards Committee | Conference Assistants

CONFERENCE ADVISORS

Jossy Prananta Moeis, Dean, Faculty of Economics, Universitas Indonesia, Indonesia

Robert Harper, Dean, Craig School of Business, California State University, Fresno, U.S.A.

2013

25th Asian - Pacific Conference on International Accounting Issues

Bali - Indonesia

November 10-13,2013

Table Contents | Conference Papers | Index of Authors | Conference Advisors | Conference Administration Committee Members | Paper Reviewers | Advisory Committee | Universitas Indonesia Organizing Committee | Best Paper Awards Committee | Conference Assistants

CONFERENCE ADMINISTRATION COMMITTEE MEMBERS

Dwi Martani, Former Chair, Accounting Department, Universitas Indonesia, Indonesia

Siti Nurwahyuningsih Harahap, Professor, Universitas Indonesia, Indonesia

Sylvia Veronica Siregar, Chair, Accounting Department, Universitas Indonesia, Indonesia

Ali Peyvandi, Chairman, Asian-Pacific Conference on International Accounting Issues, U.S.A

2013

25th Asian - Pacific Conference on International Accounting Issues

Bali - Indonesia

November 10-13,2013

PAPERS REVIEWERS

Fitriany Amarullah, Universitas Indonesia, Indonesia

Bhabatosh Banerjee, Indian Institute of Management Calcutta, India

Indra Bastian, Universitas Gadjah Mada, Indonesia

Nabil Baydoun, University of Wollongong-Dubai, United Arab Emirates

Tom Burns, California State University, Fresno, U.S.A.

K.C. Chen, California State University, Fresno, U.S.A.

Jacqueline Christensen, Bond University, Gold Coast, Australia

S. Susela Devi, University of Malaya, Malaysia

Rong-Ruey Duh, National Taiwan University, Taiwan

Dewi Fitriasari, Bina Nusantara University, Indonesia

Budi Frensidy, Universitas Indonesia, Indonesia

Lindawati Gani, Universitas Indonesia, Indonesia

Siti Nurwahyuningsih Harahap, Universitas Indonesia, Indonesia

Ancella Hermawan, Universitas Indonesia, Indonesia

Joanna Ho, University of California, Irvine, U.S.A.

Janice Hollindale, Bond University, Gold Coast, Australia

Patricia Huff, California State University, Fresno, U.S.A.

Garo Kalfayan, California State University, Fresno, U.S.A.

Danuja Kunpanitchakit, Chulalongkorn University, Thailand

Ojoung Kwon, California State University, Fresno, U.S.A.

Shu Lin, California State University, Fresno, U.S.A.

Niki Lukviarman, Universitas Andalas, Indonesia

Dwi Martani, Universitas Indonesia, Indonesia

Marc Massoud, Claremont McKenna College, U.S.A.

Daihwan Min, Korea University, Korea

Gary Monroe, University of New South Wales, Australia

John Osborn, California State University, Fresno, U.S.A.

Denise Patterson, California State University, Fresno, U.S.A.

Ali Peyvandi, California State University, Fresno, U.S.A.

Shirley Polejewski, University of St. Thomas, U.S.A.

Behnaz Quigley, Marymount University, U.S.A.

Soemarso Slamet Rahardjo, Universitas Indonesia, Indonesia

Tjiptohadi Sawarjuwono, Universitas Airlangga, Indonesia

Elvia Shauki, University of South Australia, Australia

Cindy Yoshiko Shirata, University of Tsukuba, Japan

Sylvia Veronica Siregar, Universitas Indonesia, Indonesia

Supriyadi, Universitas Gadjah Mada, Indonesia

Benjamin Tai, California State University, Fresno, U.S.A

Iwan Triyuwono, Universitas Brawijaya, Indonesia

Sidharta Utama, Universitas Indonesia, Indonesia

Wiwik Utami, Mercu Buana University, Indonesia

Jia Wang, California State University, Fresno, U.S.A

Gede Harja Wasistha, Universitas Indonesia, Indonesia

Yuliansyah, Universitas Lambung Mangkurat, Indonesia

Tony van Zijl, Victoria University of Wellington, New Zealand

2013

25th Asian - Pacific Conference on International Accounting Issues

Bali - Indonesia

November 10-13,2013

Table Contents | Conference Papers | Index of Authors | Conference Advisors | Conference Administration Committee Members | Paper Reviewers | Advisory Committee | Universitas Indonesia Organizing Committee | Best Paper Awards Committee | Conference Assistants

CONFERENCE ADVISORY COMMITTEE MEMBERS

Ali Peyvandi (Chairman), California State University, Fresno, U.S.A.

Benjamin Tai, California State University, Fresno, U.S.A.

Marie-Jose Albert-Batt, Burgundy School of Business, Dijon, France

Dhia AlHashim, California State University, Northridge, U.S.A.

Bhabatosh Banerjee, Indian Institute of Management Calcutta, India

Nabil Baydoun, University of Wollongong-Dubai, United Arab Emirates

S. Susela Devi, University of Malaya, Malaysia

Rong-Ruey Duh, National Taiwan University, Taiwan

Alan Dunk, University of Canberra, Australia

Keitha Dunstan, Bond University, Australia

Alvaro Gasca Neri, Ernst & Young, Mexico

Sidney Gray, University of Sydney, Australia

Joanna Ho, University of California, Irvine, U.S.A.

Simon Ho, University of Macau, Macau SAR

In Ki Joo, Yonsei University, Korea

Danuja Kunpanitchakit, Chulalongkorn University, Thailand

Marc Massoud, Claremont McKenna College, U.S.A.

Shirley Polejewski, University of St. Thomas, U.S.A.

Behnaz Quigley, Marymount University, U.S.A.

Edson Luiz Riccio, Sao Paulo University, Brazil

Katherine Schipper, Duke University, U.S.A.

Cindy Yoshiko Shirata, University of Tsukuba, Japan

Tom Smith, Australian National University, Australia

Sidharta Utama, Universitas Indonesia, Indonesia

Tony van Zijl, Victoria University of Wellington, New Zealand

2013

25th Asian - Pacific Conference on International Accounting Issues

Bali - Indonesia

November 10-13,2013

Table Contents | Conference Papers | Index of Authors | Conference Advisors | Conference Administration Committee Members | Paper Reviewers | Advisory Committee | Universitas Indonesia Organizing Committee | Best Paper Awards Committee | Conference Assistants

UNIVERSITAS INDONESIA ORGANIZING COMMITTEE

Siti Nurwahyuningsih Harahap (Chairman), Universitas Indonesia, Indonesia

Sylvia Veronica Siregar (Vice-Chairman), Universitas Indonesia, Indonesia

Akhmad Syakhroza, Universitas Indonesia, Indonesia

Sidharta Utama, Universitas Indonesia, Indonesia

Lindawati Gani, Universitas Indonesia, Indonesia

Chaerul D. Djakman, Universitas Indonesia, Indonesia

Setio Anggoro Dewo, Universitas Indonesia, Indonesia

Hilda Rossieta, Universitas Indonesia, Indonesia

Dwi Martani, Universitas Indonesia, Indonesia

Dian Nastiti, Universitas Indonesia, Indonesia

Nurul Husnah, Universitas Indonesia, Indonesia

Sunardji, Universitas Indonesia, Indonesia

Ratna Wardhani, Universitas Indonesia, Indonesia

Dian Wahyuni, Universitas Indonesia, Indonesia

Debby Fitriasari, Universitas Indonesia, Indonesia

Welly Hadiyanto, Universitas Indonesia, Indonesia

2013

25th Asian - Pacific Conference on International Accounting Issues

Bali - Indonesia

November 10-13,2013

Table Contents | Conference Papers | Index of Authors | Conference Advisors | Conference Administration Committee Members | Paper Reviewers | Advisory Committee | Universitas Indonesia Organizing Committee | Best Paper Awards Committee | Conference Assistants

BEST PAPER AWARDS SELECTION COMMITTEE

Joanna Ho (Chair), University of California, Irvine, U.S.A.

Shu Lin, California State University, Fresno, U.S.A.

Sidharta Utama, Universitas Indonesia, Indonesia

2013

25th Asian - Pacific Conference on International Accounting Issues

Bali - Indonesia

November 10-13,2013

CONFERENCE ASSISTANTS

Crystal Cui, California State University, Fresno, U.S.A.

Debbie Koehler, California State University, Fresno, U.S.A.

2013

Pendukung B.2.C.1 (9)

ASIAN PACIFIC CONFERENCE ON INTERNATIONAL ACCOUNTING ISSUES

The Craig School of Business
California State University, Fresno
5245 North Backer Avenue
Fresno, California 93740-8001
Fax: 559.278.7336
www.apconference.org

CONFERENCE CHAIR:

Dr. Ali A. Peyvandi
Telephone: 559.278.2921
Email: alip@csufresno.edu

November 20, 2013

To Whom It May Concern:

This is to certify that **Achmad Hizazi** attended and presented the following paper at the 25th Asian-Pacific Conference on International Accounting Issues, which held at November 10-13, 2013 in Bali, Indonesia.

Persistence of Effective Tax Rate: South East Asia Evidence
Achmad Hizazi, Universitas Jambi, Indonesia
Dwi Martani, Universitas Indonesia, Indonesia

If you should require additional information, please do not hesitate to contact me at lcui@csufresno.edu or 1 (559) 278 2602.

Again, thank you for your participation in our conference.

Sincerely,

ASIAN-PACIFIC CONFERENCE ON INTERNATIONAL ACCOUNTING ISSUES
CRAIG SCHOOL OF BUSINESS
CALIFORNIA STATE UNIVERSITY, FRESNO
5245 N. BACKER AVE. M/S PB7
FRESNO, CA 93740-0007

Crystal Cui
Conference Coordinator
Asian-Pacific Conference on International Accounting Issues
Craig School of Business