Review 1

PAPER ID : 868 TITLE : Does Transfer Pricing Moderate the Effect of Deferred Tax Assets and Deferred Tax Expense on Accrual Earnings Management of Firms in Indonesia?
Review
• Is the paper well written and with a rich content?
$\square -3 \square -2 \square -1 \square 0 \square 1 \square 2 \square 3$
• Do the researchers investigate their research methods adequately to find out what they want to find out
in this study?
$\square -3 \square -2 \square -1 \square 0 \square 1 \square 2 \square 3$
• Does this study represent a conceptual advance over previously published work?
• Does the article contain all of the components that are expected, i.e. Introduction, State of the Arts
Methods, Theory, Analysis, etc. ? \Box -3 \Box -2 \Box -1 \bigcirc 0 \Box 1 \Box 2 \Box 3
□ -3 □ -2 □ -1 ☑ 0 □ 1 □ 2 □ 3 • Does the introduction section provide sufficient background information to understand the problem and
the hypotheses?
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• Are the findings clearly stated?
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• Is the theory well connected to the data?
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• Is the methodology well defined?
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• Are the results and conclusions clear?
• Do the authors answer the questions they sets out?
$\square -3 \square -2 \square -1 \blacksquare 0 \square 1 \square 2 \square 3$
• Are the figures and tables easy to interpret?
$\square -3 \square -2 \square -1 \square \ 0 \square \ 1 \square \ 2 \mathbf{v} \ 3$
• Are the conclusions of the study supported by appropriate evidence and the claims not exaggerated?
$\square -3 \square -2 \square -1 \square \ 0 \square \ 1 \mathbf{v} 2 \square \ 3$
• Are you convinced by the authors' results?
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• Did you find this work deserving to be published?
$\square -3 \square -2 \square -1 \square \ 0 \square \ 1 \square \ 2 \mathbf{v} \ 3$

Review 2

TITLE: Does Transfer Pricing Moderate the Effect of Deferred Tax Assets and Deferred Tax Expense on Accrual Earnings Management of Firms in Indonesia?
——— Evaluation ——— Review Verdict :+2 (Moderate Acceptance) Confidence :2 (Moderate)
——————————————————————————————————————
• Is the paper well written and with a rich content?
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• Do the researchers investigate their research methods adequately to find out what they want to find ou
in this study?
• Does this study represent a conceptual advance over previously published work?
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• Does the article contain all of the components that are expected, i.e. Introduction, State of the Art
Methods, Theory, Analysis, etc. ?
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• Does the introduction section provide sufficient background information to understand the problem and
the hypotheses?
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• Are the findings clearly stated?
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• Is the theory well connected to the data?
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• Is the methodology well defined?
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• Are the results and conclusions clear? $\Box -3 \Box -2 \Box -1 \Box \ 0 \checkmark \ 1 \Box \ 2 \Box \ 3$
• Do the authors answer the questions they sets out? □ -3 □ -2 □ -1 □ 0 □ 1 2 □ 3
• Are the figures and tables easy to interpret? □ -3 □ -2 □ -1 □ 0 □ 1 □ 2 2 3
\Box -3 \Box -2 \Box -1 \Box 0 \Box 1 \Box 2 \blacksquare 3 \bullet Are the conclusions of the study supported by appropriate evidence and the claims not exaggerated?
• Are you convinced by the authors' results? □ -3 □ -2 □ -1 □ 0 □ 1 2 □ 3
• Did you find this work deserving to be published?
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Review 3

TITLE : Does Transfer Pricing Moderate the Effect of Deferred Tax Assets and Deferred Tax Expens on Accrual Earnings Management of Firms in Indonesia?
Evaluation —
Review Verdict :0 (Neutral) Confidence :3 (Fair)
Review
• Is the paper well written and with a rich content?
$\square -3 \square -2 \square -1 \square \ 0 \square \ 1 \square \ 2 \square \ 3$
• Do the researchers investigate their research methods adequately to find out what they want to find o
in this study?
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• Does this study represent a conceptual advance over previously published work?
$\square -3 \square -2 \square -1 \square \ 0 \square \ 1 \square \ 2 {\color{red} \bullet} \ 3$
• Does the article contain all of the components that are expected, i.e. Introduction, State of the Art
Methods, Theory, Analysis, etc. ?
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• Does the introduction section provide sufficient background information to understand the problem as
the hypotheses?
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• Are the findings clearly stated?
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• Is the theory well connected to the data?
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• Is the methodology well defined?
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• Are the results and conclusions clear?
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• Do the authors answer the questions they sets out?
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• Are the figures and tables easy to interpret?
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• Are the conclusions of the study supported by appropriate evidence and the claims not exaggerated?
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