

Review 1

PAPER ID : 868

TITLE : *Does Transfer Pricing Moderate the Effect of Deferred Tax Assets and Deferred Tax Expenses on Accrual Earnings Management of Firms in Indonesia?*

— Evaluation —

Review Verdict : +3 (Strong Acceptance)

Confidence : 2 (Moderate)

— Review —

• Is the paper well written and with a rich content?

-3 -2 -1 0 1 2 3

• Do the researchers investigate their research methods adequately to find out what they want to find out in this study?

-3 -2 -1 0 1 2 3

• Does this study represent a conceptual advance over previously published work?

-3 -2 -1 0 1 2 3

• Does the article contain all of the components that are expected, i.e. Introduction, State of the Arts, Methods, Theory, Analysis, etc. ?

-3 -2 -1 0 1 2 3

• Does the introduction section provide sufficient background information to understand the problem and the hypotheses?

-3 -2 -1 0 1 2 3

• Are the findings clearly stated?

-3 -2 -1 0 1 2 3

• Is the theory well connected to the data?

-3 -2 -1 0 1 2 3

• Is the methodology well defined?

-3 -2 -1 0 1 2 3

• Are the results and conclusions clear?

-3 -2 -1 0 1 2 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 3

• Are the conclusions of the study supported by appropriate evidence and the claims not exaggerated?

-3 -2 -1 0 1 2 3

• Are you convinced by the authors' results?

-3 -2 -1 0 1 2 3

• Did you find this work deserving to be published?

-3 -2 -1 0 1 2 3

Review 2

PAPER ID : 868

TITLE : *Does Transfer Pricing Moderate the Effect of Deferred Tax Assets and Deferred Tax Expenses on Accrual Earnings Management of Firms in Indonesia?*

————— **Evaluation** —————

Review Verdict : +2 (Moderate Acceptance)

Confidence : 2 (Moderate)

————— **Review** —————

• Is the paper well written and with a rich content?

-3 -2 -1 0 1 2 3

• Do the researchers investigate their research methods adequately to find out what they want to find out in this study?

-3 -2 -1 0 1 2 3

• Does this study represent a conceptual advance over previously published work?

-3 -2 -1 0 1 2 3

• Does the article contain all of the components that are expected, i.e. Introduction, State of the Arts, Methods, Theory, Analysis, etc. ?

-3 -2 -1 0 1 2 3

• Does the introduction section provide sufficient background information to understand the problem and the hypotheses?

-3 -2 -1 0 1 2 3

• Are the findings clearly stated?

-3 -2 -1 0 1 2 3

• Is the theory well connected to the data?

-3 -2 -1 0 1 2 3

• Is the methodology well defined?

-3 -2 -1 0 1 2 3

• Are the results and conclusions clear?

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• 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 3

• Are the conclusions of the study supported by appropriate evidence and the claims not exaggerated?

-3 -2 -1 0 1 2 3

• Are you convinced by the authors' results?

-3 -2 -1 0 1 2 3

• Did you find this work deserving to be published?

-3 -2 -1 0 1 2 3

Review 3

PAPER ID : 868

TITLE : *Does Transfer Pricing Moderate the Effect of Deferred Tax Assets and Deferred Tax Expenses 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?

-3 -2 -1 0 1 2 3

• Do the researchers investigate their research methods adequately to find out what they want to find out in this study?

-3 -2 -1 0 1 2 3

• Does this study represent a conceptual advance over previously published work?

-3 -2 -1 0 1 2 3

• Does the article contain all of the components that are expected, i.e. Introduction, State of the Arts, Methods, Theory, Analysis, etc. ?

-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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• Are the conclusions of the study supported by appropriate evidence and the claims not exaggerated?

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• Are you convinced by the authors' results?

-3 -2 -1 0 1 2 3

• Did you find this work deserving to be published?

-3 -2 -1 0 1 2 3