

## 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?

-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 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?

-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



10.05.2021

## LETTER OF PUBLICATION ACCEPTANCE

Dear Authors,

We are pleased to inform you that, after peer-reviewing process your book review:

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

**Authors** : *Nera Marinda Machdar and Dade Nurdiniah*

has been ACCEPTED to publish with:

**European Journal of Business and Management Research**

ISSN (Online) : 2507-1076

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Again, thank you for working with EJBMR. We believe that our collaboration will help to accelerate the global knowledge creation and sharing one step further. EJBMR looks forward to your final publication package. Please do not hesitate to contact with us if you have any further questions.

Kind Regards,

Editor-in-Chief

EJBMR

## Indeks Jurnal :

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




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European Journal of Business and Management Research


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