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3.4.3.3. Value of Firm's Negative Income for Two or More Years (NNI). Following the research of Chen et al. (2016), this study will use a dummy variable for the company's negative earnings in the previous year to see or control the incentives given to man -- 3.4.3.4. Firm's Size (SIZE). According to Chen et al. (2016), smaller firms will have less possibility of management earnings so that firm size has a positive effect on management earnings, which is also due to higher external monitoring. Measurement of c -- 3.4.3.5. Percentage Change in Sales from Previous Year (SGF). Matsuura (2008) and Demers and Wang (2010) stated that this variable was used to see sales growth as a benchmark in seeing the company's growth and control the effect of the firm's growth. -- 3.4.3.6. Book Value to Market Value (BM). Research conducted by Zang (2012) also involves one other control variable, namely book value and market ratio. In this study, the ratio of book value and market is calculated to be one of the variables that affec -- 3.4.3.7. Leverage (LEV). In the study conducted by Kim et al. (2011), company leverage is used as a control variable in order to ensure that the company does not carry out REM to avoid violations of debt agreements held by the company. -- 3.4.3.8. Firm's Current Ratio (CR). Bartov (1993) explained in his research that the use of the

current ratio of a company in earnings management study can reduce the possibility of external influences such as the health of the company in the short term. -- 3.4.3.9. Firm's Auditor (BIG4).The research conducted by Cohen and Zarowin (2010) and Zang (2012) said that it is assumed that the selection of a good auditor will affect the audit quality of a company and will show earnings management activities carried -- 4. RESULT AND ANALYSIS -- 4.2. Descriptive Statistics -- 4.2.2. Independent Variables. 4.2.3. Control Variables -- 4.3. Regression Analysis -- 5. CONCLUSIONS, RESEARCH LIMITATION, AND IMPLICATIONS -- References -- Chapter 8-Association between Earnings Management and Earnings Quality: Comparative Study between Insider and Outsider Economics Clusters -- 1. Introduction -- 2. Literature Review and Hypothesis Development -- 2.2. Hypotheses Development -- 3. Research Methods -- 3.2. Variables -- 4. Results -- 4.2. Earnings Management, Earnings Quality, and Country Clusters -- 5. Conclusion -- References -- Chapter 9-Influence of Financial Literacy on the Stock Market Participation and Financial Behavior among Indonesian Millennials -- 1. Introduction -- 2. Literature Review -- 2.2 Millennials -- 2.3 Millennials and Financial Literacy -- 2.4 Stock Market Participation, Over Confidence, and Risk Averse -- 3. Research Methodology -- 3.2 Sample -- 3.3 Questionnaire Development -- 3.4 Research Model -- 4. Results and Discussion -- 4.2 Validity and Reliability Test -- 4.3 Regression Results -- 5. Conclusion -- 6. Research Implication -- References -- Chapter 10-Perceptions of Practitioners, Auditors, and Academics on IFRS Convergence in Indonesia -- 1. Introduction -- 2. Theoretical Basis and Hypotheses Development -- 2.2. Previous Studies -- 3. Research Method -- 4. Result and Analysis -- 5. Conclusions, Research Limitation, and Implications -- References -- Chapter 11-The Effect of Environmental, Social, Governance, and Controversies on Firms' Value: Evidence from Asia -- 1. Introduction -- 2. Theories, Related Literature, and Hypotheses Development -- 2.1.2. Signaling Theory -- 2.1.3. Previous Studies on ESG -- 2.2. Hypotheses Development -- 3. Research Methodology -- 3.2. Research Model -- 3.3. Variable Operationalization -- 3.3.2. ESG Score -- 3.3.3. Controversies Score -- 3.3.4. Control Variables -- 4. Result and Analysis. 4.2. Analysis of the Results -- 5. Additional Result and Analysis -- 6. Conclusion and Implications -- References -- Index.

## Sommario/riassunto

Volume 27 of the International Symposia in Economic Theory and Econometrics series collects a range of unique and diverse chapters, each investigating different spheres of development in emerging markets with a specific focus on significant engines of growth and advancement in the Asia-Pacific economies. Looking at the most sensitive issues behind economic growth in emerging markets, and particularly their long-term prospects, the chapters included in this volume explore the newest fields of research to understand the potential of these markets better. Including chapters from leading scholars worldwide, the volume provides comprehensive coverage of the key topics in fields spanning SMEs, terrorism, manufacturing waste reduction, financial literacy, female empowerment, leadership and corporate management, and the relationship between environmental, social, governance, and firm value. For students, researchers and practitioners, this volume offers a dynamic reference resource on emerging markets across a diverse range of topics.