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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.

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## 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.

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