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| Nota di contenuto | Intro -- Half Title Page -- Series Page -- Title Page -- Copyright Page -- Contents -- About the Editors -- About the Contributors -- Chapter 1-Determinants of Women Empowerment as Measured by Domestic Decision-Making: Perspective from a Developing Economy -- 1. Introduction -- 2. Literature Review -- 2.2 Effect of Women Empowerment on Developmental Outcomes -- 3. Objective and Methodology -- 4. Data Analysis -- 5. Discussion and Conclusion -- Acknowledgments -- References -- Chapter 2-Analysis of the Impact of Terrorist Bombing Acts on Abnormal Return and Trading Volume Activity: Study of Terrorist Bombings Worldwide (2008-2017) -- 1. Introduction -- 2. Literature Review -- Abnormal Return -- 3. Research Framework -- 4. Findings and Discussion -- 5. Conclusion -- Chapter 3-Examining the Effect of Destination Awareness, Destination Image, Tourist Motivation, and Word of Mouth on Tourists' Intention to Revisit |

-- Introduction -- Literature Review -- Destination Awareness and Tourists' Intention to Revisit -- Destination Image and Tourists' Intention to Revisit -- Motivation and Tourists' Intention to Revisit -- Word of Mouth and Tourists' Intention to Revisit -- Method -- Measurement -- Results -- Effect of Destination Image on Tourists' Intention to Revisit -- Effect of Tourist Motivation on Tourists' Intention to Revisit -- Conclusion and Managerial Implication -- Suggestion for Future Research -- References -- Chapter 4-Financial Literacy and Growth of Micro, Small, and Medium Enterprises in West Java, Indonesia -- 1. Introduction -- 2. Literature Review and Hypotheses Development -- 3. Methodology -- 4. Results and Discussion -- 5. Conclusion and Recommendation -- References -- Chapter 5-Authentic Leadership: A Bibliometric Analysis -- 1. Introduction -- 2. Authentic leadership -- 3. Methodology -- Keywords -- Initial Data. Refinement Data -- Data Compilation -- e. Data Analysis -- 4. Results -- 5. Conclusion -- References -- Chapter 6-Waste Reduction in Healthy Juice Production with Productivity Improvement 4.0 -- 1. Introduction -- 2. Literature Review -- 2.2. Flow Process Chart -- 2.3. VSM -- 2.4. SPSS Statistics Version 17.0 -- 2.5. Seven Wastes -- 3. Methodology -- 3.1. Analysis of Data -- 3.2. Paired t-test -- 4. Results -- Calculation of Takt Time -- 5. Suggestions -- 6. Discussion -- References -- Chapter 7-The Effect of Top Management Team Expertise on Corporate's Accrual and Real Earnings Management -- 1. Introduction -- 2. Theoretical Basis and Hypotheses Development -- 2.2. Positive Accounting Theory -- 2.3. Effect of TMT Characteristics -- 2.4. Earnings Management -- 2.4.1 Accrual Earnings Management -- 2.4.2. Real Earnings Management -- 2.5. Incentive-Reduction Effect: TMT Expertise as an Indication of Management Capabilities -- 2.6. Managerial Entrenchment Effect: TMT Expertise as an Indication of Management Power -- 2.7. Hypothesis Development -- 3. Research Method -- 3.2. Population and Sampling Method -- 3.3. Research Model -- 3.4. Operationalization of Variables -- 3.4.1.1. Accrual Earnings Management. The measurement model for accrual management activities is as follows (Kothari et al., 2005): -- 3.4.1.2. Real Earnings Management. To measure REM in a company, this study uses three main models with three additional comprehensive models. The three main models will explain whether companies in Indonesia carry out REM through one of the available meth -- 3.4.2. Independent Variable Operationalization -- 3.4.3. Control Variable Operationalization. 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.

