Contents

The Impact of Deferred Tax and Accruals on the Earnings Persistence of Companies in the Non-Financial Sectors Listed on the Indonesia Stock Exchange
Arum Kusumaningdyah Adiati, Rahmawati Rahmawati, Bandi Bandi........................................................1-18

The Role and Key Objectives of the Company’s Internal Audit Process
Cristina Iovu..................................................................................................................................................19-44

Convergence of IFRS in Global Accounting System: Where do SAARC Countries stand for?
Shivaji Borhade, Munadhil Abd Aljabar Alsalim, Ali Omer Mohammed...................................................45-66

Impact of Global Financial Crisis on Socially Innovative Microfinance Institutions in Pakistan
Ather Azim Khan, Faisal Mustafa, Ambreen Khursheed...............................................................67-86

Administration and Optimization of Fixed Assets at the Secretariat of Election Commission for West Java Province, Indonesia
Norhina Kurniawaty, Mokhamad Anwar, Layinaturrobbaniyyah.........................................................87-104

Intellectual Capital and Stock Market Performance of Retail Trade and Property and Real Estate Industry in Indonesia
Harry Anugera Pradana, Sulaeman Rahman, Zaenal Aripin.................................................................105-122
Effect of Ownership Structure on Financial Performance of Listed Insurance Firms in Nigeria
Ohiani Danjuma Lawal, Eniola Samuel Agbi, Lateef O. Mustapha..........................................................123-148

The Effects of the Corporate’s Characteristics on Tax Avoidance Moderated by Earnings Management (Indonesian Evidence)
Sasiska Rani, Didik Susetyo, Luk Luk Fuadah.................................................................149-169

The Impact of International Financial Reporting Standards (IFRSs) Adoption on Financial Reporting Practice in the Nigerian Banking Sector
Taibat Adebukola Atoyebi, Adikwu Joseph Simon.................................................................170-197

Change in Management Accountant Roles: A Comparative Study of Two Public Sector Organizations in Nigeria
James O. Odia, R. Shedrack Oke.................................................................198-222

Effect of Firm Attributes on Return on Asset of Listed Manufacturing Companies in Nigeria
Irom Marvis Irom, Okpanachi Joshua, M. Nma Ahmed, A. Tope Emmanuel......................................223-240

Para Politikası Şokları ve Hisse Senedi Getirileri İlişkisi (The Relationship Stock Returns and Monetary Policy Shocks)
Emine Kaya.................................................................................................241-257

Muhasebede Etik İlkeler ve Mersin İlinde Bir Uygulama (Ethics Principles in Accounting and an Application in Mersin)
Servet Önal, İsmail Soner Gürbüz.....................................................................................258-273

Lisanssız Elektrik Üretimi ve Muhasebeye Yansımaları (Unlicensed Electricity Production and Accounting Records)
Filiz Yüksel.................................................................................................274-283

John Taskinsoy.................................................................................................284-334