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## TABLE OF CONTENTS

TABLE OF CONTENTS .....	i
CONFERENCE COMMITTEE OF ICSSTE 2016.....	ii
PREFACE.....	iii
PREFACE.....	v
KEYNOTE SPEAKERS 1 - BIOGRAPHY.....	vii
TENTATIVE PROGRAM ON ICSSTE 2016 .....	viii
PARALLEL SESSION .....	x
KEYNOTE SPEAKERS 1 .....	xiv
ABSTRACTS .....	1
SOCIAL SCIENCE SCOPE:.....	1
TECHNOLOGY ENGINEERING SCOPE: .....	18



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**Evidence of A Shift in The Accrual Earnings Management at Asian Countries**

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**ABSTRACT**

The issue of research is a shift of earnings management in Asian countries for ten years, ie 2000 to 2009. The time was chosen upon considering the bias of the IFRS performance transition to adopt. The mandatory of the IFRS was tested based on two groups, that is, the countries of the post-IFRS and the countries of the pre-IFRS. The Asian countries was chosen upon considering have experienced a great growth in the time period, so divided into Anglo and Continental. Earnings management shows the quality of financial reporting. The higher the earnings management, the lower the quality of financial reporting. Measuring the earnings management based on the accrual based. The results showed that statistically there is no earnings management shifting on the country group adopted IFRS in the first group (post-IFRS and Anglo), there is a shift of earnings management for ten years in the third group (pre-IFRS and Anglo), because the impact of economic scale, not depend on adopted IFRS

ID: 11

**Protecting City from Radical Ideologies and Activities**

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**ABSTRACT**

This study aims at identifying the strategies and challenges faced in protecting Palopo from radical ideologies and acts. The research significances were to strengthen the existing theories in preventing radicalism. It was descriptive qualitative. The subjects were the Police, the Military, Universities, Islamic Schools, Schools, FKUB, Preachers, and Society. Then, seven strategies found in protecting Palopo from radical ideologies and acts. They are; 1) Bina Waspada Operation; 2) Balatkom Operation and Radical Ideologies; 3) Scientific Integration; 4) Religious Dialogue; 5) Obligatory Report Program; 6) Guiding Young Generation; and 7) Maintaining Tolerance and Inter-Religious Harmony. It was also found a number of challenges faced in protecting Palopo from radical ideologies and acts; 1) Palopo is totally a strategic area; 2) it is a multicultural and multi-religious area; 3) young generations are the most-wanted targets; and 4) having a lack of sense of caring of other people.

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