

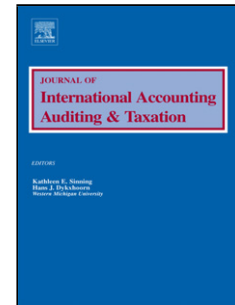
Accepted Manuscript

Title: The Pathway of Transition to International Financial Reporting Standards (IFRS) in Developing Countries: Evidence from Indonesia

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PII: S1061-9518(17)30074-5
DOI: <https://doi.org/10.1016/j.intaccaudtax.2017.12.005>
Reference: ACCAUD 232

To appear in: *Journal of International Accounting, Auditing and Taxation*



Please cite this article as: Maradona, Agus Fredy., & Chand, Parmod., The Pathway of Transition to International Financial Reporting Standards (IFRS) in Developing Countries: Evidence from Indonesia. *Journal of the Chinese Institute of Chemical Engineers* <https://doi.org/10.1016/j.intaccaudtax.2017.12.005>

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The Pathway of Transition to International Financial Reporting Standards (IFRS) in Developing Countries: Evidence from Indonesia

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Abstract

This study adds to the current discourse about the pathway of transition to International Financial Reporting Standards (IFRS) in developing countries. We examine the dynamics of accounting standard development in Indonesia with emphasis on the process of convergence of the country's national accounting standards and IFRS. Using teleological process theory as a theoretical lens, this study finds that different sets of objectives have initiated and directed the changes in Indonesian accounting standards since their early development to the implementation of current convergence programmes. Based on Indonesia's experience, we also highlight several issues and challenges in the gradual implementation of IFRS. The insights provided are potentially useful in determining the success of the current IFRS convergence programmes undertaken in other jurisdictions.

Keywords: Accounting standards; IFRS; accounting convergence; process theory; developing countries; Indonesia

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