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APPENDIX

Appendix 1**BIOGRAPHY****Personal Identity**

Name : Alvin Aulia Havas
Place, Date of Birth : Jakarta, 19 June 1998
Gender : Male
Religion : Islam
Address : Jalan Sahabat Rusunawa Unhas Blok D
Telephone Number : 0813 4244 4499
E-mail : alvinauliahavas13@gmail.com

Educational Background

- 2004 – 2010 : SDN 46, Gorontalo, Indonesia
- 2010 – 2013 : SMPN 1, Gorontalo, Indonesia
- 2013 – 2016 : SMAN 3, Gorontalo, Indonesia
- 2016 – 2020 : Accounting International Undergraduate Program Faculty of Economics and Business Universitas Hasanuddin, Makassar, Indonesia

Organizational Experience

- Former member of PW PII (Pengurus Wilayah Pelajar Indonesia), Makassar, Indonesia

Achievements

- (2017) Participant in volunteering agenda of Universitas Hasanuddin Faculty of Economics and Business International Students in Action by theme "Loving Our Island: Boosting Economic Opportunity of Makassar Tourism"

- (2018) Participant in general lecture of Universitas Hasanuddin Faculty of Economics and Business in lecture of "Strategic Management Accounting by Dr. Lanita Winata" Lecture of Griffith University and Universitas Hasanuddin Faculty of Economics and Business.

Thus, this biography is clearly made.

Makassar, 19th November 2020

Alvin Aulia Havas

Appendix 2 Preliminary Study

1. First studies are Evaluasi *Creative Accounting* Dalam Pelaporan Keuangan Berdasarkan Perspektif Akuntansi Positif written by Sugi Astuti Sunusi. This study discusses creative accounting based on positive accounting.
2. Second studies are Penggunaan Perspektif *Positive Accounting Theory* Terhadap Konservatisme Akuntansi Di Indonesia written by Ayu Martanning Yogi Ardina. This study emphasizes the positive accounting theory of conservatism in companies today.
3. Third studies are Pengaruh Perspektif *Positive Accounting Theory* (PAT) Terhadap Konservatisme Akuntansi Di Indonesia written by Eko Fauzi. This study focuses on the influence of positive accounting theory on conservatism in companies in Indonesia.
4. Fourth studies are Pengaruh Insentif dan Komitmen Karyawan Terhadap Kinerja Karyawan written by Rahmadani Shalikhah. This study examines the effect of incentives with the implementation of bonus plans on employee performance levels.
5. Fifth studies are Hubungan Antara Kompensasi Bonus dan Manajemen Laba written by Vicensia Ita. This study describes the relationship between bonus compensation and earnings management in a company.