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# The impact of IFRS adoption on management of bad debt expense and real operational activities: evidence from South Korea\*

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# Notes

\* Accepted by Jeong-Bon Kim upon recommendation by Haina Shi.

1. The goal of the International Accounting Standards Committee and its successor body the International Accounting Standards Board is to develop an internationally acceptable set of high-quality financial reporting standards. To achieve this goal, they have issued principles-based standards and taken steps to remove allowable accounting alternatives (Barth, Landsman, and Lang [2008](#)).

2. The flexibility inherent in principles-based standards could provide greater opportunity for firms to manage earnings, thereby decreasing accounting quality (Ahmed, Neel, and Wang [2013](#); Barth, Landsman, and Lang [2008](#); Langmead and Soroosh [2009](#)).

3. The Impairment and Uncollectibility of Financial Assets section of K-IFRS 1039 describes the relevant standards for the recognition of the allowance based on the incurred

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the management of bad debt expense, the income statement counterpart of the

allowance.

8. A difference-in-differences analysis has been used in a number of recent studies on the effects of IFRS adoption in an attempt to address identification problems (Daske et al. [2008](#); Doukakis [2014](#)).

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