

BUKTI KORESPONDENSI

PENGUSUL: FUAD, M.Si, Ph.D.

Judul Artikel: Earnings management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia

Nama Jurnal: **Cogent Business and Management**

Penerbit: Taylor & Francis

Penulis: Fuad, Agung Juliarto, Andrian Budi Prasetyo & Ali Riza Fahlevi

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SJR: 0,524; H-index: 32; Q-2

Subject: Submission received for Cogent Business & Management (Submission ID: 212960707)

Date: Friday, 10 September 2021 15.24.21 Western Indonesia Time

From: rpsupport@tandf.co.uk

To: Fuad

Dear Fuad Fuad,

Thank you for your submission.

Submission ID	212960707
Manuscript Title	Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia
Journal	Cogent Business & Management

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

Thank you for submitting your work to our journal.
If you have any queries, please get in touch with OABM-peerreview@journals.co.uk.

Kind Regards,
Cogent Business & Management Editorial Office

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Registered office: 5 Howick Place, London, SW1P 1W.

Subject: 212960707 (Cogent Business & Management) A revise decision has been made on your submission
Date: Monday, 25 October 2021 11.08.03 Western Indonesia Time
From: em.cogentbusiness.0.76e2ae.119ab350@editorialmanager.com on behalf of Cogent Business and Management
To: Fuad

Ref: COGENTBUSINESS-2021-1134
212960707

Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia
Cogent Business & Management

Dear Fuad Fuad,

Your manuscript entitled "Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia", which you submitted to Cogent Business & Management, has now been reviewed. The reviews, included at the bottom of the letter, indicate that your manuscript could be suitable for publication following revision. We hope that you will consider these suggestions, and revise your manuscript. Please submit your revision by Nov 24, 2021, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go to <https://rp.cogentoa.com/dashboard/> and log in. You will see an option to Revise alongside your submission record.

If you are unsure how to submit your revision, please contact us on OABM-peerreview@journals.tandf.co.uk

Please ensure that you include the following elements in your revised submission:

- * public interest statement - a description of your paper of NO MORE THAN 150 words suitable for a non-specialist reader, highlighting/explaining anything which will be of interest to the general public (to find out more about how to write a good Public Interest Statement, and how it can benefit your research, you can take a look at this short article: <http://explore.cogentoa.com/author-tool-kit/public-interest-statement>)
- * about the author - a short summary of NO MORE THAN 150 WORDS, detailing either your own or your group's key research activities, including a note on how the research reported in this paper relates to wider projects or issues.

You also have the option of including the following:

- * photo of the author(s), including details of who is in the photograph - please note that we can only publish one photo
- * cover image - you are able to create a cover page for your article by supplying an image for this purpose, or nominating a figure from your article. If you supply a new image, please obtain relevant permissions to reproduce the image if you do not own the copyright

If you require advice on language editing for your manuscript or assistance with arranging translation, please do consider using the Taylor & Francis Editing Services.

Please ensure that you clearly highlight changes made to your manuscript, as well as submitting a thorough response to reviewers.

We look forward to receiving your revised article.

Best wishes,

David McMillan

Senior Editor

Cogent Business & Management

Comments from the Editors and Reviewers:

Do you want to get recognition for this review on [target="_blank">Publons?](#)

Don't let your reviewing work go unnoticed! Researchers the world over use Publons to effortlessly track their valuable peer review contributions for any journal. If you opt in, your Publons profile will automatically be updated to show a verified record of this review in full compliance with the journal's review policy. If you don't have a Publons profile, you will be prompted to create a free account. [\[Learn more\]](#)

Reviewer 1: No

Title, Abstract and Introduction – overall evaluation

Reviewer 1: Sound

Methodology / Materials and Methods – overall evaluation

Reviewer 1: Sound

Objective / Hypothesis – overall evaluation

Reviewer 1: Sound

Figures and Tables – overall evaluation

Reviewer 1: Sound

Results / Data Analysis – overall evaluation

Reviewer 1: Sound

Interpretation / Discussion – overall evaluation

Reviewer 1: Sound with minor or moderate revisions

Conclusions – overall evaluation

Reviewer 1: Sound with minor or moderate revisions

References – overall evaluation

Reviewer 1: Sound with minor or moderate revisions

Compliance with Ethical Standards – overall evaluation

Reviewer 1: Sound

Writing – overall evaluation

Reviewer 1: Sound with minor or moderate revisions

Supplemental Information and Data – overall evaluation

Reviewer 1: Sound

Comments to the author

Reviewer 1: It is an interesting and well written research paper.

However, the author(s) needs to address the following issues to enhance the quality of the manuscript.

- (1) Motivation of the paper needs more clarification.
- (2) Sample selection (companies & period of the study) needs more justification.
- (3) Discussion of the results should be linked to the previous studies' ones.
- (4) Conclusion should clearly state the implications of your study for both researchers & practitioners.
- (5) Contributions of the study should state and point out the new insights of your paper.
- (6) References in text and the list need revision as you should be consistent in your writing.
- (7) A proofreading may improve the readability of the paper.

Do you want to get recognition for this review on [target="_blank">Publons?](#)

Don't let your reviewing work go unnoticed! Researchers the world over use Publons to effortlessly track their valuable peer review contributions for any journal. If you opt in, your Publons profile will automatically be updated to show a verified record of this review in full compliance with the journal's review policy. If you don't have a Publons profile, you will be prompted to create a free account. [\[Learn more\]](#)

Reviewer 2: Yes

Title, Abstract and Introduction – overall evaluation

Reviewer 2: Unsound or fundamentally flawed

Methodology / Materials and Methods – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Figures and Tables – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Results / Data Analysis – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Interpretation / Discussion – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Conclusions – overall evaluation

Reviewer 2: Unsound or fundamentally flawed

References – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Compliance with Ethical Standards – overall evaluation

Reviewer 2: Sound

Writing – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Supplemental Information and Data – overall evaluation

Reviewer 2: Not applicable

Comments to the author

Reviewer 2: 1- The introduction is not well written and the authors does not well-motivate the paper. Both in the introduction and literature review sections, the authors should problematize the need for this paper. What are we getting wrong in our current understanding of IFRS and earnings management? How are your ideas going to change how people think about IFRS? Why focusing on IFRS16 provides better conclusion. Consider these questions as you reflect on what you want your paper to be about. This would help the reader to know what problems in the literature you are addressing and why your paper is relevant.

2- The authors should rewrite the contributions. To enhance the contributions of the paper, the authors need to place the findings in the context of what we already know about IFRS and earnings management. For example, how do you reconcile your result on moderating role of corruption with the existence evidence on IFRS and EM?

3- I do not understand why IFRS 16 affect accruals earnings management. The studies used in developing this hypothesis are all based on IFRS in general instead of IFRS 16. You need to develop a concise argument why

IFRS16 would lead to more or less accruals earnings management.

4- For EM measurement, are you using the signed residuals? If yes, it would be interesting to see what happened why you differentiate between upward and downward earnings management. I know that the signed residual is better, and differentiating between upward and downward earnings management might lead to insignificant results but it worth trying even report them in your response.

5- The discussion of the finding focus to significant extent on the significance level. Please go beyond this.

6- The further analysis reported in Table 7 and its preceding discussion are not clear to me.

Good luck

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. ([Remove my information/details](#)). Please contact the publication office if you have any questions.

Subject: Your revision is due

Date: Wednesday, 24 November 2021 13.26.26 Western Indonesia Time

From: em.cogentbusiness.0.778bbc.d2214e6b@editorialmanager.com on behalf of Cogent Business and Management

To: Fuad

Ref: COGENTBUSINESS-2021-1134
212960707

Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia
Cogent Business & Management

Dear Fuad Fuad,

Following our recent reminders, this email is to inform you that your revision is due today.

Failure to resubmit by Nov 24, 2021 will result in your paper being removed from our system. Once the paper is removed, you will no longer be able to continue with your revision.

As we have not yet received your revised submission, we would like to remind you that we are here to help you, should you need any support. Please contact us at OABM-peerreview@journals.tandf.co.uk for assistance with your revised submission.

Alternatively, if you have decided not to continue with your revision, and would prefer to submit your manuscript elsewhere, please let us know by emailing OABM-peerreview@journals.tandf.co.uk.

Please ensure you include the following elements in your revised submission/Please check the attachment for information on what you will need to include in your revised submission. If you have any further questions about your submission, please do not hesitate to contact us. To submit your revised manuscript please go to <https://rp.tandfonline.com/submission/flow?submissionId=212960707&step=1> and log in. You will see an option to revise alongside your submission record.

Best wishes,

Cogent Business & Management - Editorial Office

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/COGENTBUSINESS/login.asp?a=r>). Please contact the publication office if you have any questions.

Subject: Re: Request for extension of the paper revision REF: 212960707 COGENTBUSINESS-2021-1134
#TrackingId:10466139
Date: Thursday, 25 November 2021 06.55.53 Western Indonesia Time
From: OABM-peerreview@journals.tandf.co.uk
To: Fuad

Dear Dr. Fuad,

Thank you for the request to extend your resubmission deadline.

I am pleased to confirm that your request has been granted, and the online submission system has now been updated, to reflect this change.

Your new due date is on the 10th of December 2021.

Best regards,

Charlie Flores - Journal Editorial Office

Taylor & Francis Group

Web: www.tandfonline.com

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Journal Editorial Office

Taylor and Francis

Cogent Business and Management

From: fuad@lecturer.undip.ac.id
Sent: 24-11-2021 08:15
To: Charlie.Flores@straive.com
Cc:
Subject: Re: Request for extension of the paper revision REF: 212960707 COGENTBUSINESS-2021-1134

Dear editor(s),

I hope this email finds you very well.

We have received the revisions and reviews made by the reviewers. All the comments and revisions were all valid and we are seriously working to address them. However, we cannot submit the revised paper which is due today. Thus, we would like to humbly request for extension in the revised submission within the next two weeks.

Thank you very much. Our sincere apologies for this and we are looking forward to your reply at your earliest convenience.

Best regards,

Fuad
Department of Accounting
Faculty of Economics and Business
Universitas Diponegoro

Subject: Your revision is due

Date: Friday, 10 December 2021 13.17.42 Western Indonesia Time

From: em.cogentbusiness.0.77e5b3.73f55188@editorialmanager.com on behalf of Cogent Business and Management

To: Fuad

Ref: COGENTBUSINESS-2021-1134
212960707

Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia
Cogent Business & Management

Dear Fuad Fuad,

Following our recent reminders, this email is to inform you that your revision is due today.

Failure to resubmit by Dec 10, 2021 will result in your paper being removed from our system. Once the paper is removed, you will no longer be able to continue with your revision.

As we have not yet received your revised submission, we would like to remind you that we are here to help you, should you need any support. Please contact us at OABM-peerreview@journals.tandf.co.uk for assistance with your revised submission.

Alternatively, if you have decided not to continue with your revision, and would prefer to submit your manuscript elsewhere, please let us know by emailing OABM-peerreview@journals.tandf.co.uk.

Please ensure you include the following elements in your revised submission/Please check the attachment for information on what you will need to include in your revised submission. If you have any further questions about your submission, please do not hesitate to contact us. To submit your revised manuscript please go to <https://rp.tandfonline.com/submission/flow?submissionId=212960707&step=1> and log in. You will see an option to revise alongside your submission record.

Best wishes,

Cogent Business & Management - Editorial Office

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/COGENTBUSINESS/login.asp?a=r>). Please contact the publication office if you have any questions.

Subject: Revised submission received for Cogent Business & Management (Submission ID: 212960707.R1)

Date: Friday, 10 December 2021 19.55.25 Western Indonesia Time

From: rpsupport@tandf.co.uk

To: Fuad

Dear Fuad Fuad,

Thank you for submitting your revised manuscript.

Submission ID	212960707
Manuscript Title	Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia
Journal	Cogent Business & Management

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

Thank you for submitting your work to our journal.
If you have any queries, please get in touch with OABM-peerreview@journals.tandf.co.uk.

Kind Regards,
Cogent Business & Management Editorial Office

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Subject: Re: ID: 212960707 submission status #TrackingId:10840393
Date: Monday, 17 January 2022 05.21.28 Western Indonesia Time
From: OABM-peerreview@journals.tandf.co.uk
To: Fuad

Dear Dr. Fuad,

Thank you for your email.

I can confirm that your revised paper (COGENTBUSINESS-2021-1134R1) has been assigned to the editor for their evaluation.

They may choose to assess this and submit a decision without sending this back to the reviewers, or they may wish to send this back out to review.

We will get a decision to you as soon as possible.

Best regards,

Charlie Flores - Journal Editorial Office

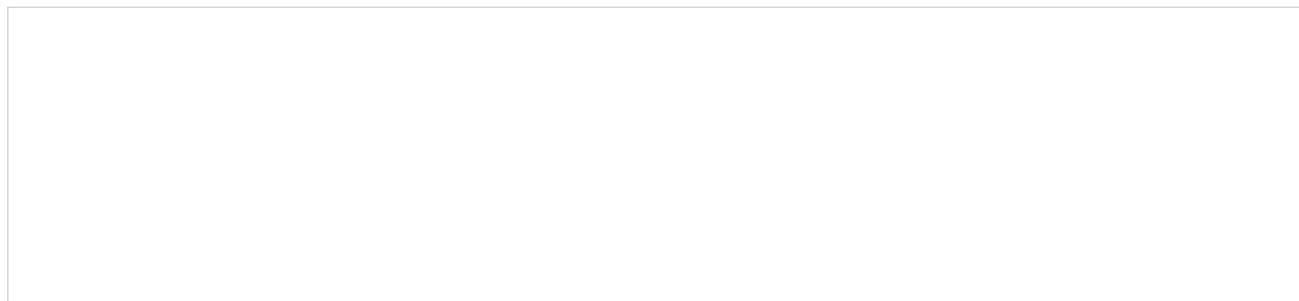
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Journal Editorial Office

Taylor and Francis



Cogent Business and Management

From: fuad@lecturer.undip.ac.id
Sent: 14-01-2022 12:44
To: Charlie.Flores@straive.com
Cc:
Subject: Re: ID: 212960707 submission status

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Editor,

I hope this finds you very well. I am writing to ask for follow up our submission (ID: 212960707). Since last month, the status is with the editor and has remained unchanged ever since.

I wonder if you could inform me whether there is any progress on my submission.

Best regards,

Fuad

Subject: RE: 212960707 (Cogent Business & Management) A revise decision has been made on your submission
Date: Thursday, 20 January 2022 11.26.00 Western Indonesia Time
From: Fuad
To: Cogent Business and Management

Dear David,

Thank you very much for the email. My apologies for the misunderstanding. I thought it was enough to reply to the reviewers' comments as provided in the box during the revised paper submission. I am sorry for this. Sure, we will submit the revised paper and attach the full reply letter as soon as possible. Thank you very much again. My apologies for any inconvenience that may have caused you.

Fuad

-----Original Message-----

From: em.cogentbusiness.0.78cb0d.01a1e4ea@editorialmanager.com
<em.cogentbusiness.0.78cb0d.01a1e4ea@editorialmanager.com> On Behalf Of Cogent Business and Management
Sent: Thursday, January 20, 2022 7:51 AM
To: Fuad <fuad@lecturer.undip.ac.id>
Subject: 212960707 (Cogent Business & Management) A revise decision has been made on your submission

Ref: COGENTBUSINESS-2021-1134R1
212960707

Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia

Dear Fuad Fuad,

Your manuscript entitled "Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia", which you submitted to Cogent Business & Management, has now been reviewed and the reviews are included at the bottom of this email. There is evident merit to your paper, but the reviewers have advised that it would need substantial work on the literature review, discussion, contribution, or any combination of these to be suitable for publication in Cogent Business & Management.

If you are happy to undertake these revisions, please go to <https://www.editorialmanager.com/cogentbusiness/> log in as an author and select "Submissions Needing Revision" from the menu items to submit your revised paper.

If you are unsure how to submit your revision, please contact us on OABM-
peerreview@journals.tandf.co.uk

Your revision is due by Feb 18, 2022. If you anticipate problems making this date then please contact the Editorial Office.

We look forward to receiving your revised paper.

Yours sincerely

David McMillan
Senior Editor
Cogent Business & Management

Comments from the Editors and Reviewers:

There has been no response to my previous letter. The revised paper needs to be accompanied with a full explanation of the changes made to the paper in a full reply letter to the reviewer comments.

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/cogentbusiness/login.asp?a=r>). Please contact the publication office if you have any questions.

Subject: RE: 212960707 (Cogent Business & Management) A revise decision has been made on your submission
Date: Monday, 31 January 2022 15.56.00 Western Indonesia Time
From: Fuad
To: Fuad
Attachments: Reply Letter to Reviewers Comments.docx

Dear Professor. McMillan and Editor,

I hope this email finds you very well.

Please find the full reply letter to the reviewer comments in this attachment. We have carefully addressed all the comments and suggestions made by the reviewers. We look forward to hearing from you regarding our revised submission. Again, thank you very much Prof.

Best regards,

Fuad

-----Original Message-----

From: Fuad
Sent: Thursday, January 20, 2022 11:27 AM
To: Cogent Business and Management <oabm-peerreview@journals.tandf.co.uk>
Subject: RE: 212960707 (Cogent Business & Management) A revise decision has been made on your submission

Dear David,

Thank you very much for the email. My apologies for the misunderstanding. I thought it was enough to reply to the reviewers' comments as provided in the box during the revised paper submission. I am sorry for this. Sure, we will submit the revised paper and attach the full reply letter as soon as possible. Thank you very much again. My apologies for any inconvenience that may have caused you.

Fuad

-----Original Message-----

From: em.cogentbusiness.0.78cb0d.01a1e4ea@editorialmanager.com
<em.cogentbusiness.0.78cb0d.01a1e4ea@editorialmanager.com> On Behalf Of Cogent Business and Management
Sent: Thursday, January 20, 2022 7:51 AM
To: Fuad <fuad@lecturer.undip.ac.id>
Subject: 212960707 (Cogent Business & Management) A revise decision has been made on your submission

Ref: COGENTBUSINESS-2021-1134R1
212960707

Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia

Dear Fuad Fuad,

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If you are happy to undertake these revisions, please go to <https://www.editorialmanager.com/cogentbusiness/> log in as an author and select "Submissions Needing Revision" from the menu items to submit your revised paper.

If you are unsure how to submit your revision, please contact us on OABM-
peerreview@journals.tandf.co.uk

Your revision is due by Feb 18, 2022. If you anticipate problems making this date then please contact the Editorial Office.

We look forward to receiving your revised paper.

Yours sincerely
David McMillan
Senior Editor
Cogent Business & Management

Comments from the Editors and Reviewers:

There has been no response to my previous letter. The revised paper needs to be accompanied with a full explanation of the changes made to the paper in a full reply letter to the reviewer comments.

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/cogentbusiness/login.asp?a=r>). Please contact the publication office if you have any questions.

Subject: Revised submission received for Cogent Business & Management (Submission ID: 212960707.R2)

Date: Monday, 31 January 2022 15.48.54 Western Indonesia Time

From: rpsupport@tandf.co.uk

To: Fuad

Dear Fuad Fuad,

Thank you for submitting your revised manuscript.

Submission ID	212960707
Manuscript Title	Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia
Journal	Cogent Business & Management

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

Thank you for submitting your work to our journal.
If you have any queries, please get in touch with OABM-peerreview@journals.tandf.co.uk.

Kind Regards,
Cogent Business & Management Editorial Office

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Registered office: 5 Howick Place, London, SW1P 1W.

Subject: RE: 212960707 (Cogent Business & Management) A decision has been made on your submission
Date: Sunday, 13 February 2022 04.57.00 Western Indonesia Time
From: Fuad
To: Cogent Business and Management
Attachments: Reply Letter to Reviewers Comments.docx

Dear Prof. McMillan,

I hope this email finds you very well. I am a bit confused to hear that this submission is rejected because no reply letter was supplemented during my revised paper submission. However, I did attach the letter during my revised submission. In fact, I also sent the letter to your email to make sure that you could receive it immediately (dated: 31 January 2022).

I greatly hope that there was a technical issue that I could fix so that we can publish our work in Cogent Business and Management.

Thank you very much and your further advice is greatly appreciated.

Best regards,

Fuad

p.s. I attach my previously submitted letter addressing the reviewers comment.

-----Original Message-----

From: em.cogentbusiness.0.795037.4f9418da@editorialmanager.com
<em.cogentbusiness.0.795037.4f9418da@editorialmanager.com> On Behalf Of Cogent Business and Management
Sent: Sunday, February 13, 2022 12:01 AM
To: Fuad <fuad@lecturer.undip.ac.id>
Subject: 212960707 (Cogent Business & Management) A decision has been made on your submission

Ref: COGENTBUSINESS-2021-1134R2
212960707

Earnings Management, Early IFRS 16 adoption, and corruption: Evidence from Southeast Asia
Cogent Business & Management

Dear Fuad Fuad,

Reviewers' comments on your manuscript have now been received. Having considered these comments alongside your paper I have decided that, unfortunately, we will not be able to publish your paper in Cogent Business & Management on this occasion. If you feel that the manuscript could be significantly revised based on the reviewers' comments, you could consider resubmitting as a new manuscript in the future.

For your guidance, I append the reviewers' comments below.

Thank you for giving us the opportunity to consider your work.

Yours sincerely

David McMillan
Senior Editor
Cogent Business & Management

Comments from the Editors and Reviewers:

No reply letter was provided despite it being an explicit requirement in my previous correspondence.

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/cogentbusiness/login.asp?a=r>). Please contact the publication office if you have any questions.

Subject: Submission Id: 223568888

Date: Friday, 20 May 2022 18.44.37 Western Indonesia Time

From: Fuad

To: OABM-peerreview@journals.tandf.co.uk

Dear Editor
Cogent of Business and Management,

Hi... I greatly wish this email finds you very well.

I have re-submitted our article entitled: Early compliance with IFRS 16, earnings management and corruption: evidence from Southeast Asia and handled by editor on 7 March 2022. The status has remained out for review ever since.

I would be grateful if you could let me know the whether there has been any further progress on my submission.

Thank you very much and I hope you have a great day!

Sincerely,

Fuad, Ph.D.
Department of Accounting
Faculty of Economics and Business
Universitas Diponegoro Indonesia

Subject: Re: Submission Id: 223568888 #TrackingId:11882786
Date: Wednesday, 25 May 2022 18.45.27 Western Indonesia Time
From: Fuad
To: OABM-peerreview@journals.tandf.co.uk

Dear Charlie,

Thank you very much for the information. Looking forward to hearing further information from you or the editor. Have a great day!

Best regards,

Fuad

From: OABM-peerreview@journals.tandf.co.uk <OABM-peerreview@journals.tandf.co.uk>
Date: Monday, 23 May 2022 09.36
To: Fuad <fuad@lecturer.undip.ac.id>
Subject: Re: Submission Id: 223568888 #TrackingId:11882786

Dear Dr. Fuad,

Thank you for your email.

I can see that your manuscript (COGENTBUSINESS-2022-0338) has received one completed review so far.

After the editor has secured a second completed review, they will be informed that they can submit their decision, so we hope to get this to you as soon as possible.

Thank you for your patience.

Best regards,

Charlie Flores - Journal Editorial Office

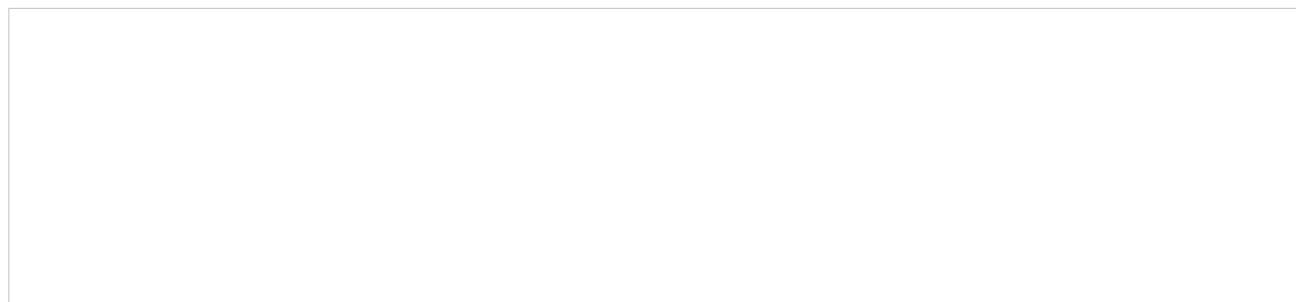
Taylor & Francis Group

Web: www.tandfonline.com

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Journal Editorial Office

Taylor and Francis



Cogent Business and Management

From:fuad@lecturer.undip.ac.id
Sent:20-05-2022 07:45
To:Charlie.Flores@straive.com
Cc:
Subject:Re: Submission Id: 223568888

Dear Editor
Cogent of Business and Management,

Hi... I greatly wish this email finds you very well.

I have re-submitted our article entitled: Early compliance with IFRS 16, earnings management and corruption: evidence from Southeast Asia and handled by editor on 7 March 2022. The status has remained out for review ever since.

I would be grateful if you could let me know the whether there has been any further progress on my submission.

Thank you very much and I hope you have a great day!

Sincerely,

Fuad, Ph.D.
Department of Accounting
Faculty of Economics and Business
Universitas Diponegoro Indonesia

Subject: 223568888 (Cogent Business & Management) A revise decision has been made on your submission
Date: Monday, 11 July 2022 11.03.15 Western Indonesia Time
From: em.cogentbusiness.0.7c9388.d552a4b0@editorialmanager.com on behalf of Cogent Business and Management
To: Fuad
Attachments: COGENTBUSINESS-2022-0338_reviewer.pdf

Ref: COGENTBUSINESS-2022-0338
223568888

Early Compliance with IFRS 16, Earnings Management, and Corruption: Evidence from Southeast Asia
Cogent Business & Management

Dear Fuad,

Your manuscript entitled "Early Compliance with IFRS 16, Earnings Management, and Corruption: Evidence from Southeast Asia", which you submitted to Cogent Business & Management, has now been reviewed.

The reviews, included at the bottom of the letter, indicate that your manuscript could be suitable for publication following revision. We hope that you will consider these suggestions, and revise your manuscript.

Please submit your revision by Aug 10, 2022, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go to <https://rp.cogentoa.com/dashboard/> and log in. You will see an option to Revise alongside your submission record.

If you are unsure how to submit your revision, please contact us on OABM-peerreview@journals.tandf.co.uk

You also have the option of including the following with your revised submission:

* public interest statement - a description of your paper of NO MORE THAN 150 words suitable for a non-specialist reader, highlighting/explaining anything which will be of interest to the general public

* about the author - a short summary of NO MORE THAN 150 WORDS, detailing either your own or your group's key research activities, including a note on how the research reported in this paper relates to wider projects or issues.

* photo of the author(s), including details of who is in the photograph - please note that we can only publish one photo

If you require advice on language editing for your manuscript or assistance with arranging translation, please do consider using the Taylor & Francis Editing Services (www.tandfeditingservices.com).

Please ensure that you clearly highlight changes made to your manuscript, as well as submitting a thorough response to reviewers.

We look forward to receiving your revised article.

Best wishes,

David McMillan
Senior Editor
Cogent Business & Management

Comments from the Editors and Reviewers:

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Reviewer 1: Yes

Title, Abstract and Introduction – overall evaluation
Reviewer 1: Sound

Methodology / Materials and Methods – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation
Reviewer 1: Sound

Figures and Tables – overall evaluation
Reviewer 1: Sound

Results / Data Analysis – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Interpretation / Discussion – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Conclusions – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

References – overall evaluation
Reviewer 1: Sound

Compliance with Ethical Standards – overall evaluation
Reviewer 1: Sound

Writing – overall evaluation
Reviewer 1: Sound

Supplemental Information and Data – overall evaluation
Reviewer 1: Sound

Comments to the author

Reviewer 1: On the attached manuscript I've added some comments related to the sample selection, the methodology, the findings, and the conclusions. In more specific terms, please check for the high value of Adj R-square in your regression.

Do you want to get recognition for this review on [Publons](https://publons.com/publisher/24/taylor-francis)?

Don't let your reviewing work go unnoticed! Researchers the world over use Publons to effortlessly track their valuable peer review contributions for any journal. If you opt in, your Publons profile will automatically be updated to show a verified record of this review in full compliance with the journal's review policy. If you don't have a Publons profile, you will be prompted to create a free account. [Learn more]

Reviewer 2: Yes

Title, Abstract and Introduction – overall evaluation

Reviewer 2: Sound

Methodology / Materials and Methods – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation

Reviewer 2: Sound

Figures and Tables – overall evaluation

Reviewer 2: Sound

Results / Data Analysis – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Interpretation / Discussion – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Conclusions – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

References – overall evaluation

Reviewer 2: Sound

Compliance with Ethical Standards – overall evaluation

Reviewer 2: Sound

Writing – overall evaluation

Reviewer 2: Sound

Supplemental Information and Data – overall evaluation

Reviewer 2: Sound with minor or moderate revisions

Comments to the author

Reviewer 2: While congratulating to the author/s on their study on timely important topic, I would like to pay your kind attention on the following matters for the improvement of the validity and quality of the article.

1. I have a serious doubt about the R square values and I can not see any residual analysis. Residual analysis results may supportive to validate the models.
2. In page number 19, equations are named as 3,4,5 but table 6, the empirical models with coefficients are used as model 1,2,3. Reader has to take an extra effort to sort out this. Better to name the equations on page 19 also as model 1,2,3 at least within brackets.
3. In table 6, model 1, the variable IFRS16 is not significant, but in model 2, IFRS 16 is significant at 1% while being the dependent variable is DISACC in both models. why? any explanation? It proves my comment no.01, residual analysis (Normality, heteroskedasticity, auto correlation etc.) is highly required. In the same time, in table8, robustness tests, IFRS16 variable is significant in both models at 5% level of significance, in model 1 and 2.
4. I have observed some typos, (example: in abstract: south east is written as south eat) , suggested a thorough language checking.
5. Since all the other aspects were covered by other reviewers, I am not commenting on those aspects.

Thank You.

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/cogentbusiness/login.asp?a=r>). Please contact the publication office if you have any questions.

Subject: Your revision is due

Date: Tuesday, 20 September 2022 11.22.04 Western Indonesia Time

From: em.cogentbusiness.0.7e22fb.610d394e@editorialmanager.com on behalf of Cogent Business and Management

To: Fuad

Ref: COGENTBUSINESS-2022-0338R1

223568888

Early Compliance with IFRS 16, Earnings Management, and Corruption: Evidence from Southeast Asia
Cogent Business & Management

Dear Fuad Fuad,

Following our recent reminders, this email is to inform you that your revision is due today.

Failure to resubmit by Sep 20, 2022 will result in your paper being removed from our system. Once the paper is removed, you will no longer be able to continue with your revision.

As we have not yet received your revised submission, we would like to remind you that we are here to help you, should you need any support. Please contact us at OABM-peerreview@journals.tandf.co.uk for assistance with your revised submission.

Alternatively, if you have decided not to continue with your revision, and would prefer to submit your manuscript elsewhere, please let us know by emailing OABM-peerreview@journals.tandf.co.uk.

Please ensure you include the following elements in your revised submission/Please check the attachment for information on what you will need to include in your revised submission. If you have any further questions about your submission, please do not hesitate to contact us. To submit your revised manuscript please go to <https://rp.tandfonline.com/submission/flow?submissionId=223568888&step=1> and log in. You will see an option to revise alongside your submission record.

Best wishes,

Cogent Business & Management - Editorial Office

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/COGENTBUSINESS/login.asp?a=r>). Please contact the publication office if you have any questions.

Subject: Revised submission received for Cogent Business & Management (Submission ID: 223568888.R1)

Date: Tuesday, 09 August 2022 19.08.12 Western Indonesia Time

From: rpsupport@tandf.co.uk

To: Fuad

Dear Fuad Fuad,

Thank you for submitting your revised manuscript.

Submission ID	223568888
Manuscript Title	Early Compliance with IFRS 16, Earnings Management, and Corruption: Evidence from Southeast Asia
Journal	Cogent Business & Management

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

Thank you for submitting your work to our journal.
If you have any queries, please get in touch with OABM-peerreview@journals.tandf.co.uk.

Kind Regards,
Cogent Business & Management Editorial Office

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Subject: Revised submission received for Cogent Business & Management (Submission ID: 223568888.R2)

Date: Tuesday, 20 September 2022 13.57.04 Western Indonesia Time

From: rpsupport@tandf.co.uk

To: Fuad

Dear Fuad Fuad,

Thank you for submitting your revised manuscript.

Submission ID	223568888
Manuscript Title	Early Compliance with IFRS 16, Earnings Management, and Corruption: Evidence from Southeast Asia
Journal	Cogent Business & Management

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

Thank you for submitting your work to our journal.
If you have any queries, please get in touch with OABM-peerreview@journals.tandf.co.uk.

Kind Regards,
Cogent Business & Management Editorial Office

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Subject: Incomplete submission to Cogent Business & Management, ID: 226955578

Date: Friday, 23 September 2022 06.56.50 Western Indonesia Time

From: rpsupport@tandf.co.uk

To: Fuad

Dear Fuad Fuad,

This is a reminder that your submission to Cogent Business & Management is incomplete. Don't forget to submit your manuscript for peer review.

Please follow the link below to continue your submission(s).

[Resume submission](#)

If you need any assistance, please contact OABM-peerreview@journals.tandf.co.uk. Your unique submission ID is [226955578](#).

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Subject: Welcome to Taylor & Francis Production: Cogent Business & Management 2141092

Date: Wednesday, 26 October 2022 08.53.08 Western Indonesia Time

From: OABM-production@journals.tandf.co.uk

To: Fuad

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Article: Early Compliance with IFRS 16, Earnings Management, and Corruption: Evidence from Southeast Asia

Journal: *Cogent Business & Management* OABM

Article ID: OABM 2141092

Dear Fuad Fuad,

We are delighted that you have chosen to publish your article in *Cogent Business & Management*. I will be your Production Editor and will work with you to oversee the production of your article through to publication. My contact details are given at the end of this email.

- Please log in to CATS to complete your Author Publishing Agreement. Your user name and password are given below. If you have any questions on the process of completing your agreement, please contact me.

Proofs will be ready for you to check in approximately working days and we would like you to return your corrections within $\{fromProofs.duration\}$ days. Please let me know if there will be any difficulty in meeting this schedule.

We will be sending proofs to you through our online proofing system. You will receive notification when your proofs are available and the link to access them from the email address: iproof@integra.co.in.

- You can check the status of your paper online through the CATS system at: <https://cats.informa.com/PTS/in?ut=B959FBD0AF8248A7B5D59E25583DF8B4>
- Your User Name is: FUADF38
- Your Password is: Sk\$bltF_A (You will be required to change this first time you log in)
- The DOI of your paper is: 10.1080/23311975.2022.2141092. Once your article has published online, it will be available at the following permanent link: <https://doi.org/10.1080/23311975.2022.2141092> .

Yours sincerely,

Suriyanarayanan Murugaiyan

Email: OABM-production@journals.tandf.co.uk

Subject: Cogent Business & Management - Please complete your author agreement

Date: Wednesday, 26 October 2022 09.57.03 Western Indonesia Time

From: authoragreement@taylorandfrancis.com

To: Fuad



Your Author Publishing Agreement (APA) with Taylor and Francis

Attention: Fuad Fuad

Hello,

In order to publish your article, "Early Compliance with IFRS 16, Earnings Management, and Corruption: Evidence from Southeast Asia", we ask that you complete your Author Publishing Agreement. Please click the link below (or copy the URL into your browser) to launch our online Author Publishing Agreement portal. The process should take only a few minutes. In most cases, you will receive immediate notice that your agreement is accepted and will be able to download a copy of it for your records.

Please do not reply to this email. If you need immediate assistance concerning your article, please instead contact OABM-production@journals.tandf.co.uk.

Thank you.

[Start »](#)

<https://authoragreement.taylorandfrancisgroup.com/Start/02911e54-4b17-4340-aebb-5bd0fa142398>

Subject: Re: 223568888 (Cogent Business & Management) Your submission has been accepted
Date: Saturday, 29 October 2022 14.16.09 Western Indonesia Time
From: Fuad
To: Cogent Business and Management

Dear Professor McMillan,

Thank you very much for the good news. After thorough reviews, we are happy to finally able getting our manuscript accepted for publication. I will be waiting for the final proof and invoice. Thank you very much for the opportunity. Have a good day, Professor.

Best regards,

Fuad

From: em.cogentbusiness.0.7eeb65.0cf1536d@editorialmanager.com
<em.cogentbusiness.0.7eeb65.0cf1536d@editorialmanager.com> on behalf of Cogent Business and Management <em@editorialmanager.com>
Date: Wednesday, 26 October 2022 02.28
To: Fuad <fuad@lecturer.undip.ac.id>
Subject: 223568888 (Cogent Business & Management) Your submission has been accepted

Ref: COGENTBUSINESS-2022-0338R2
223568888

Early Compliance with IFRS 16, Earnings Management, and Corruption: Evidence from Southeast Asia
Cogent Business & Management

Dear Fuad Fuad,

I am pleased to tell you that your work was accepted for publication in Cogent Business & Management on Oct 25, 2022.

Please note: only minor, or typographical changes can be introduced during typesetting and proofing of your manuscript. Major changes to your manuscript will not be permitted.

For your information, comments from the Editor and Reviewers can be found below if available, and you will have an opportunity to make minor changes at proof stage.

Your article will be published under the Creative Commons Attribution license (CC-BY 4.0), ensuring that your work will be freely accessible by all. Your article will also be shareable and adaptable by anyone as long as the user gives appropriate credit, provides a link to the license, and indicates if changes were made.

Once the version of record (VoR) of your article has been published in Cogent Business & Management, please feel free to deposit a copy in your institutional repository.

Thank you for submitting your work to this journal, and we hope that you will consider us for your future submissions.

Best wishes

David McMillan
Senior Editor

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target="_blank">Publons?</p><p><i> Don't let your reviewing work go unnoticed! Researchers the world over use Publons to effortlessly track their valuable peer review contributions for any journal. If you opt in, your Publons profile will automatically be updated to show a verified record of this review in full compliance with the journal's review policy. If you don't have a Publons profile, you will be prompted to create a free account. [

Reviewer 1: No

Title, Abstract and Introduction – overall evaluation

Reviewer 1: Sound

Methodology / Materials and Methods – overall evaluation

Reviewer 1: Sound

Objective / Hypothesis – overall evaluation

Reviewer 1: Sound

Figures and Tables – overall evaluation

Reviewer 1: Sound

Results / Data Analysis – overall evaluation

Reviewer 1: Sound

Interpretation / Discussion – overall evaluation

Reviewer 1: Sound

Conclusions – overall evaluation

Reviewer 1: Sound

References – overall evaluation

Reviewer 1: Sound

Compliance with Ethical Standards – overall evaluation

Reviewer 1: Sound

Writing – overall evaluation

Reviewer 1: Sound

Supplemental Information and Data – overall evaluation

Reviewer 1: Sound

Comments to the author

Reviewer 1: Many thank for incorporating my suggestions. Good lack with your manuscript.

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL:

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Subject: Re: Re: 223568888 (Cogent Business & Management) Your submission has been accepted
#TrackingId:13254280

Date: Monday, 31 October 2022 06.56.43 Western Indonesia Time

From: OABM-peerreview@journals.tandf.co.uk

To: Fuad

Dear Dr. Fuad,

Good day and thank you for your email.

Your manuscript will be exported to production once we have completed the final checks to ensure we have all we need for publication. The accepted manuscript should be published within 3 days and the final version of the manuscript within 3 weeks. You will have a chance to make minor amendments to your manuscript at proof stage.

The production team will be in touch shortly, but please let me know if you have any further queries in the meantime.

Best regards,

Charlie Flores - Journal Editorial Office

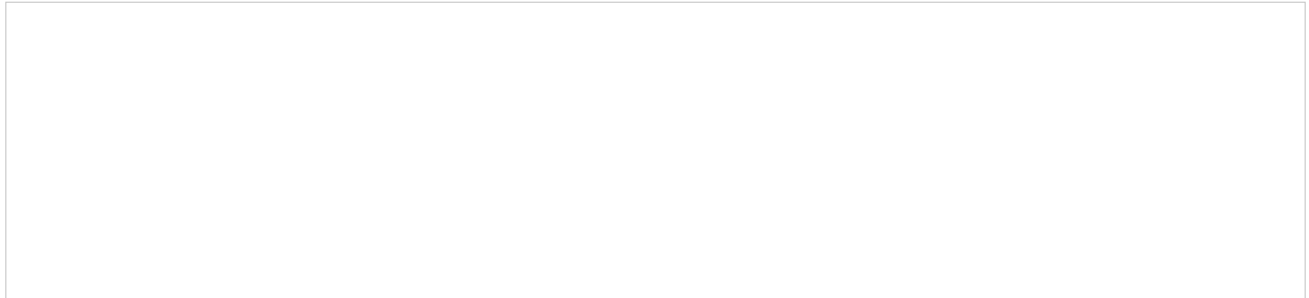
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Journal Editorial Office

Taylor and Francis



Cogent Business and Management

From: fuad@lecturer.undip.ac.id

Sent: 29-10-2022 03:16

To: Charlie.Flores@straive.com

Cc:

Subject: Re: Re: 223568888 (Cogent Business & Management) Your submission has been accepted

Dear Professor McMillan,

Thank you very much for the good news. After thorough reviews, we are happy to finally able getting our manuscript accepted for publication. I will be waiting for the final proof and invoice. Thank you very much

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Fuad

From: em.cogentbusiness.0.7eeb65.0cf1536d@editorialmanager.com
<em.cogentbusiness.0.7eeb65.0cf1536d@editorialmanager.com> on behalf of Cogent Business
and Management <em@editorialmanager.com>
Date: Wednesday, 26 October 2022 02.28
To: Fuad <fuad@lecturer.undip.ac.id>
Subject: 223568888 (Cogent Business & Management) Your submission has been accepted

Ref: COGENTBUSINESS-2022-0338R2
223568888

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Once the version of record (VoR) of your article has been published in Cogent Business & Management, please feel free to deposit a copy in your institutional repository.

Thank you for submitting your work to this journal, and we hope that you will consider us for your future submissions.

Best wishes

David McMillan
Senior Editor
Cogent Business & Management

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target="_blank">Publons?</p><p><i> Don't let your reviewing work go unnoticed! Researchers the world over use Publons to effortlessly track their valuable peer review contributions for any journal. If you opt in, your Publons profile will automatically be updated to show a verified record of this review in full compliance with the journal's review policy. If you don't have a Publons

profile, you will be prompted to create a free account. [[Learn more](https://publons.com/publisher/24/taylor-francis)]

Reviewer 1: No

Title, Abstract and Introduction – overall evaluation

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Methodology / Materials and Methods – overall evaluation

Reviewer 1: Sound

Objective / Hypothesis – overall evaluation

Reviewer 1: Sound

Figures and Tables – overall evaluation

Reviewer 1: Sound

Results / Data Analysis – overall evaluation

Reviewer 1: Sound

Interpretation / Discussion – overall evaluation

Reviewer 1: Sound

Conclusions – overall evaluation

Reviewer 1: Sound

References – overall evaluation

Reviewer 1: Sound

Compliance with Ethical Standards – overall evaluation

Reviewer 1: Sound

Writing – overall evaluation

Reviewer 1: Sound

Supplemental Information and Data – overall evaluation

Reviewer 1: Sound

Comments to the author

Reviewer 1: Many thank for incorporating my suggestions. Good luck with your manuscript.

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/cogentbusiness/login.asp?a=r>). Please contact the publication office if you have any questions.

Subject: Your article proofs for review (Manuscript ID: OABM A 2141092)

Date: Tuesday, 01 November 2022 19.16.22 Western Indonesia Time

From: iauthorsupport@integra.co.in

To: Fuad

CC: OABM-production@journals.tandf.co.uk

Manuscript Title: OABM - (Early Compliance with IFRS 16, Earnings Management, and Corruption: Evidence from Southeast Asia)

Manuscript DOI: 10.1080/23311975.2022.2141092

Journal: OABM-Cogent Business & Management

Dear Fuad Fuad,

I am pleased to inform you that your proofs are now available for review using the Taylor & Francis online proofing system: [Click here](#)

Please submit your corrections by 3 November 2022, to avoid delay to publication.

Corrections must be limited to answers to the Author Queries, typographical and essential corrections only.

After we have received your corrections and Author Publishing Agreement, your article will be corrected and published online following a thorough quality check.

The DOI of your paper is 10.1080/23311975.2022.2141092. Once your article has published online, it will be available at the following permanent link:

<http://dx.doi.org/10.1080/23311975.2022.2141092>.

If you have any questions, please contact me using the details below and I will be pleased to assist.

Thank you,

Suriyanarayanan Murugaiyan

On behalf of the OABM production team

Taylor and Francis

4 Park Square, Milton Park, Abingdon, Oxfordshire, OX14 4RN, United Kingdom

Email: OABM-production@journals.tandf.co.uk

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