

BUKTI KORESPONDENSI

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

Judul Artikel: Does IFRS really increase accounting qualities? Emerging market evidence

Nama Jurnal: Journal of Economics, Finance and Administrative Science

Penerbit: Emerald Publishing Limited

Penulis: Fuad, Agung Juliarto & Puji Harto

VOL 24, NO 48, TAHUN 2019

DOI [10.1108/JEFAS-10-2018-0099](https://doi.org/10.1108/JEFAS-10-2018-0099)

SJR: 0,666; H-index: 20; Q1

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Manuscripts with Decisions

ACTION	STATUS	ID	TITLE	SUBMITTED	DECIS
Forms Completion submitted (03-Nov-2018) - view	EIC: Guillen Uyen, Jorge GE: Not Assigned <ul style="list-style-type: none"> Accept (29-Oct-2018) Awaiting Assignment to Batch 	JEFAS-10-2018-0099	Does IFRS convergence really increase accounting qualities? Emerging market evidence View Submission	03-Oct-2018	29-Oct
	view decision letter Contact Journal				
	EIC: Guillen Uyen, Jorge GE: Not Assigned <ul style="list-style-type: none"> Reject (26-Sep-2018) Archiving completed on 05-Feb-2019 view decision letter Contact Journal	JEFAS-01-2018-0002.R1	DOES IFRS CONVERGENCE REALLY INCREASE ACCOUNTING QUALITIES? EMERGING MARKET EVIDENCE <i>Files Archived</i>	20-Jul-2018	26-Sep
a revision has been submitted (JEFAS-01-2018-0002.R1)	EIC: Manky, Omar GE: Not Assigned <ul style="list-style-type: none"> Major Revision (19-Jun-2018) a revision has been submitted Archiving completed on 05-Feb-2019 view decision letter Contact Journal	JEFAS-01-2018-0002	DO IFRS CONVERGENCE REALLY INCREASE ACCOUNTING QUALITIES? EMERGING MARKET EVIDENCE <i>Files Archived</i>	02-Jan-2018	19-Jun



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Journal of Economics Finance and Administrative Science

Decision Letter (JEFAS-01-2018-0002)

From: wmanky@esan.edu.pe

To: tofuad@yahoo.com

CC:

Subject: Journal of Economics Finance and Administrative Science - Decision on Manuscript ID JEFAS-01-2018-0002

Body: 19-Jun-2018

Dear Dr. Fuad,

Manuscript ID JEFAS-01-2018-0002 entitled "DO IFRS CONVERGENCE REALLY INCREASE ACCOUNTING QUALITIES? EMERGING MARKET EVIDENCE" which you submitted to the Journal of Economics Finance and Administrative Science, has been reviewed. The comments of the reviewer(s) are included at the bottom of this letter.

The reviewer(s) have recommended publication, but also suggest several critical revisions to your manuscript. Therefore, I invite you to respond to the reviewer(s)' comments and revise your manuscript.

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Once again, thank you for submitting your manuscript to the Journal of Economics Finance and Administrative Science and I look forward to receiving your revision.

Yours sincerely,
Dr. Omar Manky
Editor, Journal of Economics Finance and Administrative Science
wmanky@esan.edu.pe

Reviewer(s)' Comments to Author:

Reviewer: 1

Recommendation: Reject

Comments:

Please consider the comments for your improvement in the paper

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication? 1. There is a very huge contribution in the paper, However the paper needs to be revisited in different aspects. as mentioned in various sections below.

2. You can write contribution properly.

3.

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: Yes, however, needs improvement in literature and linked with the hypothesis. It has somehow in various section but no specific section for literature is indicated. You might combined with hypothesis

3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: 1.It has some, but the way of writing and explaining methodology is confused, especially with regard to regression.

2. You have mentioned that you use uni-variate regression and multivariate regression, but you have not explained well in the methodology.

3.You to explain which panel method you used. It seems it is fixed or random effects, but non is explained and consequently the validity of their diagnostic tests are questionable. Since you have not explained the method of analysis, we cannot conclude the review.

4.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: 1. Correlation Table: You have shown the correlation that link the equations 1-4. However, you have not explain the existence of high correlation among those variables. What does it means, and what is the consequences of having such high correlation on the results of equations.

2. Why does sample size become small post IFRS, where it has shown to be 399 in 2012, while 213 in 2013 and 2014. This also is inconsistent with your sample description, We do not know which one is correct 399 as a maximum or 378.

3. What Standres means In Table 3 panel A.

4. Panel B indicate that N different from Panel A. Why?

5. I cannot conclude Table 3 as I cannot read the results. They are not available in the Table. Please make sure that we can read the Table.

6. I think you should revisit the all the Tables .

7.You have model 1 and model 2, but there is nothing about them. It seems that you ask to explain it. You should provide the clear description for the readers.

8. You coefficient and standard errors are inflated. Statistically, it has a meaning. Please revisit it for improvement.

9. Your table 5 indicates that you testing a regression mode, but I cannot find any description of the models nor the variables of the models. As far as I can understand that you measures the earnings quality in equation 1-4, then you should develop your regression model to see whether IFRS matters.

10. Table 5 notes define some variables but not all, why are you selective.

11. no proper discussion of the results is seen.

Finally, please clarify every thing in the paper.

5. Practicality and/or Research implications: Does the paper identify clearly any implications for practice and/or further research? Are these implications consistent with the findings and conclusions of the paper?: The findings of this study may help regulators and standard setters to consider future adoption of IFRS. Are you adopting or not. If yes, then why it is important for regulator to consider the future adoption.

If not adopting why are you testing.

Moreover, since the results is inconclusive, you have to see in which direction the regulator should work on the IFRS failure to improve the quality. Although IFRS in many cases provide a general based principles that allow more discretion which increase the earnings management. Thus you should clarify and explain this issue.

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: Poor

Numbering of the section is not correct.

Date Sent: 19-Jun-2018

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Journal of Economics Finance and Administrative Science

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Date Sent: 19-Jun-2018

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Journal of Economics Finance and Administrative Science

Decision Letter (JEFAS-10-2018-0099)

From: jguillen@esan.edu.pe

To: tofuad@yahoo.com, juliarto432@gmail.com, pujiharto@gmail.com

CC:

Subject: Journal of Economics Finance and Administrative Science - Decision on Manuscript ID JEFAS-10-2018-0099

Body: 29-Oct-2018

Dear Dr. Fuad,

It is a pleasure to accept your manuscript entitled "Does IFRS convergence really increase accounting qualities? Emerging market evidence" in its current form for publication in Journal of Economics Finance and Administrative Science. The comments of the reviewer(s) who reviewed your manuscript are included at the foot of this letter.

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Yours sincerely,
Dr. Jorge Guillen Uyen
Editor, Journal of Economics Finance and Administrative Science
jguillen@esan.edu.pe

Reviewer(s)' Comments to Author:
Reviewer: 1

Recommendation: Minor Revision

Comments:

This research paper represents a good attempt, which provides very good insight regarding with the effects of public attention on the topic of IFRS adoption and accounting qualities.

The manuscript needs minor revision before to be accepted for publication:

- The readability, writing style and content of the paper could be improved. There are many grammatical errors and typos.

- Tables should be typed and included in a separate file to the main body of the article. The position of each table should be clearly labelled in the body text of article with corresponding labels being clearly shown in the separate file.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: ok

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: ok

3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: ok

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Tables should be typed and included in a separate file to the main body of the article. The position of each table should be clearly labelled in the body text of article with corresponding labels being clearly shown in the separate file.

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Article Title

(hereafter known as the "Work"): Does IFRS convergence really increase accounting qualities? Emerging market evidence

Title Dr.

Name Fuad

Fuad

Job Title Lecturer

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Date 03-Nov-2018

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