C-8.

LEMBAR
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU *PEER REVIEW*
KARYA ILMIAH : JURNAL ILMIAH

Judul karya ilmiah (artikel)	:	The Role of Firm Size on Bank Liquidity and Performance: A Comparative Study of Domestic and Foreign Banks in Indonesia
Jumlah Penulis	:	5 orang
Status Pengusul	:	Penulis ke 1
Nama Penulis	:	**Dr. Drs. Mochammad Chabachib, M.Si, Akt**

Identitas Jurnal Ilmiah	: a.	Nama Jurnal	:	International Journal of Economics and Business Administration
	: b.	Nomor ISSN	:	ISSN:2241-4754
	: c.	Volume, nomor, bulan, tahun	:	Volume VII, Issue 3, 2019 pp. 96-105
	: d.	Penerbit	:	International Strategic Management Association
	: e.	DOI artikel (jika ada)	:	DOI: 10.35808/ijeba/310
	: f.	Alamat web jurnal	:	https://www.ijeba.com/journal/310
	: g.	Terindeks di scimagojr / Thomson Reufer ISI knowledge atau di nasional / terindeks di DOAJ, CABi, Copernicus	:	https://www.scopus.com/sourceid/21100890303?origin=recordpage

Kategori Publikasi Jurnal Ilmiah : (beri ✓pada kategori yang tepat)
- [✓] Jurnal Ilmiah Internasional /~~Internasional bereputasi~~
- [ ] urnal Ilmiah Nasional Terakreditasi
- [ ] nal Ilmiah Nasional/ Nasional terindeks di DOAJ, CABI, Copernicus

Hasil Penilaian *Peer Review* :

Komponen Yang Dinilai	Nilai Maksimal Jurnal Ilmiah					Nilai Akhir Yang Diperoleh
	Internasional bereputasi	Internasional (Maks 20)	Nasional Terakreditasi	Nasional Tidak Terakreditasi	Nasional Terindeks DOAJ dll.	
a. Kelengkapan unsur isi artikel (10%)		2				2
b. Ruang lingkup dan kedalaman pembahasan (30%)		6				5,5
c. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)		6				5,5
d. Kelengkapan unsur dan kualitas penerbit (30%)		6				5,5
Total = (100%)		**20**				18,5
Kontribusi Pengusul (Penulis Pertama / Anggota Utama)60%x18,5 =	**Nilai pengusul =**					11,1

KOMENTAR / ULASAN PEER REVIEW	
• Kelengkapan dan kesesuaian unsur	Sistimatika lengkap sesuai guidance dan antar unsur mulai introduction sampai references ada benang merahnya seaara konsisten
• Ruang lingkup dan kedalaman pembahasan	Ruang lingkup sesuai bidang ilmu. Pembahasan dilakukan secara mendalam dan referensi yang digunakan sebagian besar mutahir dan sangat baik
• Kecukupan dan Kemutakhiran Data & Metodologi	Sebagian besar referensi yang digunakan (lebih dari 60%) mutahir dan dengan jumlah yang memadai. Keberadaan novelty telah dirumuskan dengan sangat baik. Metode pengumpulan data dan analisis sangat baik
• Kelengkapan unsur dan kualitas penerbit	Kengkapan unsur dan kualitas penerbit cukup baik. Jurnal terindex SCOPUS Q3, SJR 2018: 0.15 dan H index 10
Indikasi plagiasi	Tidak ditemukan indikasi plagiasi dan similarity index sebesar 14%
• Kesesuaian bidang ilmu	Sesuai bidang ilmu manajemen khususnya manajemen Keuangan

Semarang, 2020

Reviewer 1

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Departemen Manajemen FEB Undip
Jabatan Fungsional : Guru Besar

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a. Kelengkapan unsur isi artikel (10%)		2				2
b. Ruang lingkup dan kedalaman pembahasan (30%)		6				5,75
c. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)		6				5,75
d. Kelengkapan unsur dan kualitas penerbit (30%)		6				5,75
Total = (100%)		**20**				19,25
Kontribusi Pengusul (Penulis Pertama / Anggota Utama)	**Nilai pengusul = 60%x19,25=11,55**					11,55
KOMENTAR / ULASAN PEER REVIEW						
• Kelengkapan dan kesesuaian unsur	Latar belakang penulisan, telaah teoritis, metodologi, pembahasan cukup lengkap dan ditulis dengan baik (skor 2)					
• Ruang lingkup dan kedalaman pembahasan	Ruang lingkup pembahasan mendalam, pembahasan hasil telah ditulis dengan baik dan jelas dengan menampilkan data secara rinci dan lengkap (skor 5,75)					
• Kecukupan dan Kemutakhiran Data & Metodologi	Data cukup mutahir dan metodologi baik (skor 5,75)					
• Kelengkapan unsur dan kualitas penerbit	Termasuk dalam Jurnal terindex SCOPUS Q3, SJR 2018: 0.15 (skor 5,7)					
Indikasi plagiasi	Tidak ditemukan indikasi plagiasi dan similarity index sebesar 14%					
• Kesesuaian bidang ilmu	Sesuai bidang ilmu yang bersangkutan					

Semarang, 23 Juni 2020

Reviewer 2

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International Journal of Economics and Business Administration
Volume 7, Issue 3, 2019, Pages 96-105

The role of firm size on bank liquidity and performance: A comparative study of domestic and foreign banks in Indonesia (Article) (Open Access)

Chabachib, M.[a], Yudha, A.[b], Hersugondo, H.[c], Pamungkas, I.D.[d], Udin, U.[e]

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View additional affiliations

Abstract

View references (12)

Purpose: The purpose of this study is to find out the effects of Non-Performing Loans (NPL), Net Interest Margin (NIM), Non-Interest Income, and Loan to Deposit Ratio (LDR) to Return on Assets (ROA) with size as a control variable and to compare whether there is a difference in these effects between domestic and foreign banks in the study period. Design/Methodology/Approach: The sample of this study is 228 domestic and foreign banks listed in Indonesia Stock Exchange (IDX) in the same period. Findings: The results show that in domestic banks, NPL has a negative effect on ROA while NIM has a positive effect on ROA. In foreign banks, NPL has a negative effect on ROA, NIM has a negative effect and LDR has a negative effect on ROA also. Furthermore, when size becomes a control variable there is no difference between domestic and foreign banks. Practical Implications: The results can be used by the banking sector for policy options in foreign and domestic banks using the above mentioned indices as control variables. Originality/Value: The study makes the distinction between domestic and foreign banks examing an issue which is typical in financial analysis however the results are giving some new insights regarding liguidity and performance. © 2019 International Strategic Management Association. All rights reserved.

SciVal Topic Prominence

Topic: Bank Lending Channel | Relationship Lending | Credit Rationing

Prominence percentile: 98.158

Author keywords

Loan to Deposit Ratio (LDR) | Net Interest Margin (NIM) | Non-Interest Income | Non-Performing Loans (NPL) | Return on Assets (ROA)

ISSN: 22414754
Source Type: Journal
Original language: English

DOI: 10.35808/ijeba/310
Document Type: Article
Publisher: International Strategic Management Association

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Source details

International Journal of Economics and Business Administration

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(coverage discontinued in Scopus)
Publisher: International Strategic Management Association
ISSN: 2241-4754
Subject area: Economics, Econometrics and Finance: General Economics, Econometrics and Finance
Business, Management and Accounting: General Business, Management and Accounting

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1.2 = 291 Citations 2016 - 2019 / 237 Documents 2016 - 2019

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Category	Rank	Percentile
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Business, Management and	#120/221	45th

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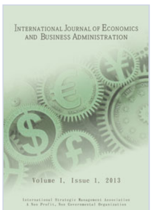
International Journal of Economics and Business Administration

ISSN: 2241-4754



Latest Issue
Volume VIII(2020), Issue 4

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The International Journal of Economics & Business Administration (IJEBA) is a refereed publication which focusses on Economic and Administration challenges that economic units of various nature face in today's rapidly changing international economic environment. The scope of IJEBA is to publish original, high-quality research work in Business Economics having a significant impact on the theory and practice of business, public organizations and other institutions. The ultimate mission of IJEBA is to constitute a valuable resource of scientific knowledge and applied research results for academics, practitioners and policy-makers, becoming an indispensable ally in tackling modern economy's challenges. IJEBA was launched in 2013, has been evaluated and indexed in several databases among them Scopus (effective 2018), RePEc, SSRN, JEL, Citefactor and others, and is under evaluation by WoS. Articles are submitted via the on-line submission platform and are registered in the electronic platform with a unique submission number. Before the submission author(s) are kindly asked to open the "instructions for authors" link for further details regarding the style of the submission.

ISSN: 2241-4754

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Description

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Publisher	International Strategic Management Association, EU
ISSN	22414754

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Volume: VII Issue: Issue 3

Volume VII, Issue 3, 2019

International Journal of Economics and Business Administration
Volume VII, Issue 3, 2019

pp. 116-132

The Implications and Relevance of a Tax Exemption for Co-operatives: The Case of a Small European State

Submitted 14/05/19, 1st revision 09/06/19, Accepted 24/07/2019

Peter J. Baldacchino[1], Julia Portelli[2] Simon Grima[3]

Abstract:

Purpose: *To assess the relevance of the tax exemption being granted to Maltese co-operatives on their ploughed-back profits to the creation of such legal structures and to their financial performance.*
Design/Methodology/Approach: *We do this by carrying out 21 semi-structured interviews and reviewing of the financial statements of four co-operatives over a period of five years.*
Findings: *Results show that such a tax exemption may indeed be attracting a few applicants to form co-operatives. However, although the exemption may be serving as an incentive to encourage such start-ups, their promoters may be commonly lacking more valid reasons for choosing to set up this particular structure, which is meant to balance both commercial and social goals. The article therefore concludes that the tax exemption on its own is evidently insufficiently effective in the promotion of genuine and financially successful start-ups and recommends that a review of the tax exemption provision is likely to be beneficial. Further recommendations include (i) rendering such a provision more relevant by linking its granting to the results of a social audit for each co-operative,(ii) reviewing the legal asset-lock provision so as no longer to undermine the attractiveness of the tax exemption, and also (iii) launching vigorous education programmes on the raison d'etre of a co-operative.*
Practical Implications: *Although there were several studies relating to Maltese co-operatives, there has not been a study specifically dealing with the tax exemption for such entities. Accordingly, this research study would prove to be useful in assessing the relevance of the tax exemption conceded to Maltese co-operatives by delving into its implications.*
Originality/Value: *This study will identify any possible amendments that could be made to resolve the tax implications encountered.*

Keywords*: Co-operatives, tax exemption, tax implications, asset lock, start-ups, Malta.*

JEL Codes: *H2, H21, J54, Q13.*

Article Type: *Research study.*

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International Journal of Economics and Business Administration
Volume VII, Issue 3, 2019

pp. 106-115

The Impact of Accounting Information System on the Effectiveness of Public Enterprises: The Case of Kosovo

Shqipdona Hashani Siqani [1], Nexhmie Berisha Vokshi [2],

Abstract:

Purpose: *The aim of this paper is to measure the impact of the accounting information system on the effectiveness of public enterprises in Kosovo.*
Design/methodology/approach: *The study ensured primary data using survey methods by a considerable representative sample of public enterprises in Kosovo. The collected data, were analyzed by descriptive statistics, correlation and multiple linear regression analysis.*
Findings: *The analyzed results provide an overview of significant impact of accounting information system on effectiveness of public enterprises in Kosovo. The effectiveness of public enterprises has been expressed through quality of financial reporting, decision-making process, control system, performance and facilitation of transactions in general.*
Practical implications: *The findings emphasize the importance of the accounting information system towards increasing effectiveness in public enterprises, respectively providing support for quality of financial reporting, decision-making process, control system, performance and facilitation of transactions process.*
Originality/Value: *The study results encourage and provide opportunities to increase the quality of the accounting information system, taking into consideration his importance on effectiveness at public enterprises.*

Keywords: *Accounting information system (AIS), effectiveness, the quality of financial reporting, decision-making process, control system, performance and facilitation of transactions process.*

JEL codes: *G34.*

Paper type: *Research article.*

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