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1 pesan

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Balas Ke: Heliyon <info@heliyon.com>
Kepada: Dian Agustia <dian.agustia@feb.unair.ac.id>

2 Juli 2019 23.12

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Manuscript Number: HELIYON-D-19-00481

Earnings management, business strategy, and bankruptcy risk: evidence from Indonesia

Dear Prof. Agustia,

The above referenced manuscript will be handled by .

To track the status of your manuscript, please log into Editorial Manager at <https://www.editorialmanager.com/heliyon/>.

Thank you for submitting your work to this journal.

Kind regards,

Heliyon

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Decision on submission HELIYON-D-19-00481 to Heliyon

1 pesan

Heliyon <em@editorialmanager.com>
Balas Ke: Heliyon <info@heliyon.com>
Kepada: Dian Agustia <dian.agustia@feb.unair.ac.id>

18 September 2019 04.20

Manuscript. Number.: HELIYON-D-19-00481
Title: Earnings management, business strategy, and bankruptcy risk: evidence from Indonesia
Journal: Heliyon

Dear Prof. Agustia,

We have now received all of the reviewers' comments on your recent submission to Heliyon.

The reviewers have advised that your manuscript should become suitable for publication in our journal after appropriate revisions.

If you are able to address the reviewers' comments, which you can find below, I would like to invite you to revise and resubmit your manuscript. Please note that Heliyon focuses on technically correct science and you are only expected to include revisions that are necessary to ensure that the content and the conclusions of the research are technically correct.

We ask that you respond to each reviewer comment by either outlining how the criticism was addressed in the revised manuscript or by providing a rebuttal to the criticism. To allow easy sharing of your response with the editor and reviewers, we ask that you submit it as a separate word document alongside with your submission.

To submit your revised manuscript, please log in as an author at <https://www.editorialmanager.com/heliyon/>, and navigate to the "Submissions Needing Revision" folder under the Author Main Menu.

I look forward to receiving your revised manuscript.

Kind regards,

Serje Schmidt

Associate Editor - Business & Economics

Heliyon

Editor and Reviewer comments:

Reviewer #1: Interesting paper, but the authors should address the following:

- 1- further information about the secondary data, from where, how did you analyze the data, which software did you use, ...etc.
- 2- Did you the current study answered the Hypothesis
- 3- further information regarding the discussion, and discuss with the readers, the new findings from this study
- 4- discuss the practical significance behind this study
- 5- discuss the study limitations
- 6- discuss the future research
- 7- further references, please make sure to add up-to-date references
- 8- before the final submission, a professional editor should check the paper from layout, grammar and structure

Reviewer #2:

It is interesting and well-written paper. Although my recommendation is to accept it, I suggest to improve the following aspects:

- 1- Bibliographic references have to be improved with more recent works. For example, there are no references in 2018 and 2019.
2. The discussions of this study, especially those related to Chang et al (2012) and Bryan et al. (2013) are not clear. They require to be deeper and analytic.
3. In the part initial of the Methods Section, It suggests to indicate that Multiple Least Square (MLS) regression and robust regression of M-Estimator regression are used.
4. Limitations are not included.
5. Conclusions have to be improved.

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Decision on submission HELIYON-D-19-02490 to Heliyon

2 pesan

Heliyon <em@editorialmanager.com>
Balas Ke: Heliyon <info@heliyon.com>
Kepada: Dian Agustia <dian.agustia@feb.unair.ac.id>

26 November 2019 15.04

CC: z.gooden@elsevier.com

Manuscript Number.: HELIYON-D-19-02490
Title: Does Voluntary Integrated Reporting Reduce Information Asymmetry? Evidence from Europe and Asia
Journal: Heliyon

Dear Prof. Agustia,

Thank you for submitting your manuscript to Heliyon.

We have completed the review of your manuscript and a summary is appended below. The reviewers recommend major revisions are required before publication can be considered.

If you are able to address all reviewer comments in full, I invite you to resubmit your manuscript. We ask that you respond to each reviewer comment by either outlining how the criticism was addressed in the revised manuscript or by providing a rebuttal to the criticism. To allow the editors and reviewers to easily assess your revised manuscript, we also ask that you upload a version of your manuscript highlighting any revisions made.

To submit your revised manuscript, please log in as an author at <https://www.editorialmanager.com/heliyon/>, and navigate to the "Submissions Needing Revision" folder.

I look forward to receiving your revised manuscript.

Kind regards,
Eugene Ezebilo
Associate Editor - Business & Economics

Heliyon

Editor and Reviewer comments:

Editor:

ABSTRACT: Tell the readers about the problems that the study reported in this paper is attempting to address. Explain the method used to analyse the data and the most important conclusions that can be drawn from the findings.

INTRODUCTION: Provide a more detail explanation concerning the motivation for conducting study reported in this paper.

METHOD: Explain the reason that 2016 was used as firm criteria for selecting firms.

Explain the statistical tests that were carried out in the course of choosing the final model used in this study.

- It is strange to have section 4 as Results and another section 4 as Results and Discussion. Please, split Results and Discussion. Let each of the sections to be a standalone.
- Now the authors have section 5 as Discussion. This is confusing.
- Table 4.7. Size and cons are not significant at 10% as claimed. Delete the asterisk.
- Table 4.6. Growth and LNprice and Leverage are not significant.
- Table 4.5. IRQ is not significant.
- Table 4.4. LNPrice is not significant.
- Table 4.3. Leverage and LNPrice are not significant.
- Table 4.3. According to t value, size and Revenue are not significant.
- DISCUSSION:** Discuss the results in detail. Authors should focus on the discussion of variables that are statistical significant.
- This paper will be benefit from edit from a native English speaker or professional language editor.

Reviewer #1: The research is a good starting point to deepen the analysis on the reason why integrated reporting is not succeeding in reducing information asymmetry. maybe a more accurate analysis of the reasons can suggest estimations on different databases that could add robustness to the results

Reviewer #2: - The paper investigates whether the voluntary integrated reporting reduce information asymmetry on a sample of European and Asian companies. Since Europe and Asia are economies with different institutional backgrounds, I think that a comparative approach between these two economies will be beneficial. The suggestion is that European and Asian companies are considered as a two different samples rather than as one sample.

- From the perspective of the comparative approach, it would be nice to present descriptive statistics for European and Asian companies separately. Moreover, an independent t-test can be performed as well in order to detect significant and not significant differences between European and Asian companies for certain firm characteristics (dependent and independent variables).
- Try to include some recent literature about the impact of financial/accounting reporting on administrative barriers or firms management, for instance: RAVŠELJ, Dejan, ARISTOVNIK, Aleksander. Administrative barriers for SMEs in the field of tax compliance and financial and accounting reporting : evidence from Slovenia. *Problemy Zarządzania*, ISSN 2300-8792, 2018, vol. 16, no 1, pp. 75-90
- RAVŠELJ, Dejan, ARISTOVNIK, Aleksander. The impact of the crisis on healthcare risk management in Slovenia : the case of regional hospitals: special issue, (Lex localis, ISSN 1581-5374, Vol. 14, no. 3, July 2016, pp. 493-509.
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Dian Agustia <dian.agustia@feb.unair.ac.id>
Kepada: "dewisriani622@gmail.com" <dewisriani622@gmail.com>

26 November 2019 15.05

Ini yang harus direvisi

----- Forwarded message -----

From: **Heliyon** <em@editorialmanager.com>

Date: Tue, 26 Nov 2019 at 15.03

Subject: Decision on submission HELIYON-D-19-02490 to Heliyon

To: Dian Agustia <dian.agustia@feb.unair.ac.id>

CC: z.gooden@elsevier.com

Manuscript. Number.: HELIYON-D-19-02490

Title: Does Voluntary Integrated Reporting Reduce Information Asymmetry? Evidence from Europe and Asia

Journal: Heliyon

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Eugene Ezebilo
Associate Editor - Business & Economics

Heliyon

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Zarządzania, ISSN 2300-8792, 2018, vol. 16, no 1, pp. 75-90

RAVŠELJ, Dejan, ARISTOVNIK, Aleksander. The impact of the crisis on healthcare risk management in Slovenia : the case of regional hospitals: special issue, (Lex localis,

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--

Best Regards,

Dian Agustia

Professor of Accounting

Dean

Faculty of Economics and Business

Universitas Airlangga

Campus B, Jl. Airlangga No. 4 Surabaya-Indonesia

Telp. +6231-5033642, Facs +6231-5026288

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Your revision is due

1 pesan

Heliyon <em@editorialmanager.com>
Balas Ke: Heliyon <info@heliyon.com>
Kepada: Dian Agustia <dian.agustia@feb.unair.ac.id>

25 Desember 2019 12.34

Ref.: Ms. No. HELIYON-D-19-00481
Earnings management, business strategy, and bankruptcy risk: evidence from Indonesia
Heliyon

Dear Prof. Agustia,

Thank you for submitting your manuscript "Earnings management, business strategy, and bankruptcy risk: evidence from Indonesia", which has now been sent to you for revision, to Heliyon. This is a reminder to complete your revision.
As this revision is now due within 7 days, we wanted to take the opportunity to check on your progress with the revision. If you think you will need additional time to complete your revision, please send us a quick message letting us know your general timeline. It is absolutely fine if you need additional time, but having an idea of when to expect your revision would be helpful.

To submit your revision, please log into Editorial Manager at: <https://www.editorialmanager.com/HELIYON/>.

We look forward to hearing from you, and thank you again for supporting Heliyon, an open access journal that is part of the Cell Press family.

Kind regards,

Heliyon

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27 Desember 2019 11.36

This is an automated message.

Earnings management, business strategy, and bankruptcy risk: evidence from Indonesia

Dear Prof. Agustia,

The PDF for your above referenced manuscript has been built and requires your approval. If you have already approved the PDF of your submission, this e-mail can be ignored.

Please review the PDF carefully, before approving it, to confirm it appears as you expect and is free of any errors. Once approved, no further changes can be made.

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Heliyon

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Decision on submission to Heliyon

1 pesan

Heliyon <em@editorialmanager.com>
Balas Ke: Heliyon <info@heliyon.com>
Kepada: Dian Agustia <dian.agustia@feb.unair.ac.id>

24 Januari 2020 23.00

Manuscript Number: HELIYON-D-19-00481R1
Title: Earnings management, business strategy, and bankruptcy risk: evidence from Indonesia
Journal: Heliyon

Dear Prof. Agustia,

Thank you for submitting your manuscript to Heliyon.

I am pleased to inform you that your manuscript has been accepted for publication.

Your accepted manuscript will now be transferred to our production department. We will create a proof which you will be asked to check, and you will also be asked to complete a number of online forms required for publication. If we need additional information from you during the production process, we will contact you directly.

We appreciate you submitting your manuscript to Heliyon and hope you will consider us again for future submissions.

Kind regards,
Elizabeth Hancock
Assistant Editor
Heliyon

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Embargos are not automatically set for papers published in Heliyon. Papers appear online a few days after acceptance. To request a media embargo and/or publication on a specific date, please reach out to the Heliyon team (info@heliyon.com) as soon as possible and we will do our best to accommodate your request.

Editor and Reviewer comments:

Reviewer #1: Good work, well done

Reviewer #2: The paper has been improved. I suggest it can be published.

More information and support

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