

Publication Logbook

Article Title:

**Military reform, militarily-connected firms and
auditor choice**

Latest status:

Published to Managerial Auditing Journal



CPEBR RESEARCH SERIES 2020

Military reform, militarily-connected firms and auditor choice

List of the author(s):

| | |
|----------------|---|
| First | Iman Harymawan, Universitas Airlangga, Indonesia / CPEBR* |
| Second | |
| Third | |
| Fourth | |
| Fifth | |
| Funding scheme | |

NEW SUBMISSION (1)

| | |
|-------------------|-------------------------------|
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| Quartile (SCOPUS) | Q3 |
| Submitted date | 22 April 2019 |
| Publisher | Emerald Insight |
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Decision ROUND 1

| | |
|---------------------|------------------|
| Rejection | |
| Revise and resubmit | V (27 Juli 2020) |
| Acceptance | |

Comments & Responses

Managerial Auditing Journal - Decision on Manuscript ID MAJ-04-2019-2258

External

Inbox x



Managerial Auditing Journal <onbehalf@manuscriptcentral.com>

to me

Sat, 27 Jul 2019, 03:29



26-Jul-2019

Dear Iman,

Thank you for your recent submission entitled "Military Reform, Militarily Connected Firms, and Auditor Choice" (MAJ-04-2019-2258), for consideration for publication in MAJ – Assurance, Management Performance and Governance.

Your submission has returned from the review process and been considered for its suitability and relevance to MAJ. While the article has potential, the editors have unfortunately decided not to publish your article in its current form. The editors request that you revise your submission addressing the concerns raised by the reviewers. Attached to this letter are the reviewers' comments for your consideration.

To revise your manuscript, please login to <https://mc.manuscriptcentral.com/maj> and click on Author Centre, where you will be able to locate your manuscript under "Manuscripts with Decisions". Following which, click on "Create a Revision" located under the Actions tab. Your manuscript number will be appended to denote a revision.

You will be unable to make your revisions on the originally submitted version of the manuscript. Instead, please revise your manuscript using a word processing program and save a copy in your computer. Please also highlight the changes to your manuscript within the document by using the track changes mode in MS Word or by using bold or coloured text.

Also, please ensure that the revised manuscript meets Managerial Auditing Journal's manuscript requirements. They are described in detail near the bottom of http://emeraldgroupublishing.com/products/journals/author_guidelines.htm?id=maj

Once the manuscript is revised, please resubmit it through your Author Centre.

When submitting your revised manuscript, you will be able to respond to the comments made by the reviewer(s) in the space provided. Please use this space to document how you have addressed each of the reviewers' concerns. In order to expedite the review process, please be as specific as possible in your response to the reviewer(s). It will be useful where possible, reference to the revised manuscript is made.

IMPORTANT: Your original files are available to you when you upload your revised manuscript. Please delete any redundant files before completing the submission.

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Should you have any queries or concerns, please do not hesitate to contact us at any time.

The editors wish you all the best and look forward to your resubmission.

Yours sincerely,

Dr. Vivek Mande,
Editor-in-Chief

Kristina Best
Editorial Assistant
MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu

Reviewer(s)' Comments to Author:

Reviewer: 1

Recommendation: Major Revision

Comments:

N/A

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: Overall, I think the author investigates a very interesting research question and that the findings provide contribution to this line of literature. The paper employs a unique dataset and the data analysis is well done. However, I have a few concerns listed below regarding the front end of the paper, results of the tests, and overall quality of grammar and writing.

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?: The author provides numerous reasons and support for why military connected firms are more likely to appoint a non-Big 4 auditor. Most importantly, that firms might want to reduce transparency to the public to keep the financial information less transparent. However, the author should consider alternative reasons why firms would be more likely to appoint a Big 4 auditor. Many of these reasons are stated in the development for the second hypothesis. It appears that the majority of the sample for the first hypothesis is in the post-reform period. Therefore, it appears that the arguments made in the second hypothesis for reasons of a Big 4 auditor choice would also hold weight in the overall sample. The author should build both sides of the argument and state the hypothesis as non-directional since it is not clear from the reader's perspective ex ante which argument should drive a directional prediction.

Throughout the paper, the author states "firm with militarily connected director are less likely to appoint big 4 auditors". Since this is a formal comparison, the author must state "less likely" compared to who? The author needs to be clear in the writing whether the result is that military connected firms are more/less likely to appoint a non-Big 4 auditor than a Big 4 auditor or whether military connected firms are more/less likely to appoint a non-Big 4 auditor than a non-militarily connected firm. Each comparison can have different implications to the reader

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?: The author uses an indicator variable for firms which have at least one director with prior military experience. It would seem that the strength of military connections would increase if there were more multiple directors with military experience versus just one director with experience. Did the author consider testing firms with only one connected director to firms with no connected directors? Or firms with only one connected director to firms with multiple connected directors? These tests might be particularly interesting in the subsample test for before and after the military reform if there are sufficient observations.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: In tables 6-9, it is not clear whether the sample size is correct for each respective regression or whether those are misprints. For example, in table 6, the number of observations for column [6] is 3,473. However, the author reports a coefficient value and t-statistic for CONNECTxAFTER. If this variable is being reporting for the subsample test, I believe the correct sample size would be 812 as reported on page 6 in the sample and measurement of key variables section. The author should check each regression and ensure that the proper sample size has been used and update tables as needed.

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: Yes.

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.: Most importantly, the paper needs significant improvement in the grammar and the overall quality of writing. Many of the sentences are difficult to understand because much of the grammar is incorrect. The author could have the paper professionally edited to resolve this issue. I find the topic of the paper to be very interesting, but, unfortunately, the poor grammar makes it difficult to fully appreciate all that the author would like to convey.

Reviewer: 2

Recommendation: Major Revision

Comments:

Please see reviewer report

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: Please see reviewer report

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?: Please see reviewer report

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?: Please see reviewer report

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Please see reviewer report

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: Please see reviewer report

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.: Please see reviewer report

3 Attachments



Decision ROUND (2)

| | |
|----------------------|------------------|
| Rejection | |
| Revise and resubmit | V (3 Maret 2020) |
| Acceptance | |
| Comments & Responses | |

Managerial Auditing Journal - Decision on Manuscript ID MAJ-04-2019-2258.R1

External



Inbox x



Managerial Auditing Journal <onbehalf@manuscriptcentral.com>
to me

Tue, 3 Mar 2020, 02:23 ☆ ↶ ⋮

02-Mar-2020

Dear Iman,

Your paper has now returned from the review process. We are pleased, on behalf of the editorial team, to advise that your article has been accepted, subject to minor amendments, for publication with MAJ – Assurance, Management Performance and Governance.

We therefore request that you consider the comments made by the associate editor attached and make the appropriate amendments. We are aiming to publish your submission in one of the upcoming issues of MAJ.

To revise your manuscript, please login to <https://mc.manuscriptcentral.com/maj> and click on Author Centre, where you will be able to locate your manuscript under "Manuscripts with Decisions". Following which, click on "Create a Revision" located under the Actions tab. Your manuscript number will be appended to denote a revision.

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IMPORTANT: Your original files are available to you when you upload your revised manuscript. Please delete any redundant files before completing the submission.

To facilitate our production deadline, please resubmit the final and definitive version of your article within 30 days so that we may include you in the next issue of MAJ, or at your earliest convenience for publication in a later issue.

It is important to note that once the deadline for resubmission (given above) has passed, you will no longer be able to revise your manuscript. Please notify us if this is likely to happen so that an extension may be granted.

Should you have any queries or concerns, please do not hesitate to contact us at any time.

Thank you, we look forward to receiving your revised submission.

Yours sincerely,

Dr. Vivek Mande,
Editor-in-Chief

Kristina Best
Editorial Assistant
MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu

Comments of the associate editor

Both reviewers indicate the author has addressed their comments in a satisfactory manner. I congratulate the author on a nice piece of work.

I suggest the author review the section of selection bias issues (4.2). First, change the section title 'selection bias issues' to 'endogeneity', and make similar changes throughout the section. Second, for selection-related endogeneity, use the term self-selection bias. Finally, shorten the section to half of its current length.

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

Comments:

The author did a very detailed job in responding to all of the comments from both Reviewers. I appreciate the inclusion of the results of the additional tests that were performed to acknowledge our comments and concerns. I am especially pleased with the re-organization and clarifications in the hypothesis development section. I believe this has strengthened the paper and made it more clear for the reader. The paper is much better written now and the quality has increased significantly.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: Yes.
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. I don't see any significant work that is ignored.
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?: Yes.
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Yes.
5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: Yes.
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.: Yes.

Reviewer: 2

Comments:

N/A

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: Yes, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.
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, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.
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?: Yes, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Yes, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.
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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.: Yes, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.

Decision ROUND (3)

| | |
|----------------------|-------------------|
| Rejection | |
| Revise and resubmit | V (25 Maret 2020) |
| Acceptance | |
| Comments & Responses | |

Managerial Auditing Journal - Decision on Manuscript ID MAJ-04-2019-2258.R2 External Inbox x



Managerial Auditing Journal <onbehalfof@manuscriptcentral.com>
to me

Wed, 25 Mar 2020, 11:03 ★ ↶ ⋮

25-Mar-2020

Dear Iman,

Your paper has now returned from the review process. We are pleased, on behalf of the editorial team, to advise that your article has been accepted, subject to minor amendments, for publication with MAJ – Assurance, Management Performance and Governance.

We therefore request that you consider the comments made by the associate editor attached and make the appropriate amendments. We are aiming to publish your submission in one of the upcoming issues of MAJ.

To revise your manuscript, please login to <https://mc.manuscriptcentral.com/maj> and click on Author Centre, where you will be able to locate your manuscript under "Manuscripts with Decisions". Following which, click on "Create a Revision" located under the Actions tab. Your manuscript number will be appended to denote a revision.

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Should you have any queries or concerns, please do not hesitate to contact us at any time.

Thank you, we look forward to receiving your revised submission.

Yours sincerely,

Dr. Vivek Mande,
Editor-in-Chief

Kristina Best
Editorial Assistant
MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu

Reviewer(s) Comments to Author:



Decision ROUND (4)

| | |
|----------------------|-------------------|
| Rejection | |
| Revise and resubmit | |
| Acceptance | V (12 April 2020) |
| Comments & Responses | |

Managerial Auditing Journal - Decision on Manuscript ID MAJ-04-2019-2258.R3

External ▷ Inbox ×



Managerial Auditing Journal <onbehalf@manuscriptcentral.com>
to me ▼

Sun, 12 Apr 2020, 03:29 ☆ ↶ ⋮

11-Apr-2020

Dear Harymawan, Iman

It is a pleasure to accept your manuscript MAJ-04-2019-2258.R3, entitled "Military Reform, Militarily-Connected Firms, and Auditor Choice" in its current form for publication in Managerial Auditing Journal. Please note, no further changes can be made to your manuscript.

Please go to your Author Centre at <https://mc.manuscriptcentral.com/maj> (Manuscripts with Decisions for the submitting author or Manuscripts I have co-authored for all listed co-authors) to complete the Copyright Transfer Agreement form (CTA). We cannot publish your paper without this.

All authors are requested to complete the form and to input their full contact details. If any of the contact information is incorrect you can update it by clicking on your name at the top right of the screen. Please note that this must be done prior to you submitting your CTA.

If you have an ORCID please check your account details to ensure that your ORCID is validated.

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With the acceptance of your article, we would like to include you in our database of reviewers that we may refer to when soliciting reviews for future submissions. Please advise the editorial assistant if you do not want to be included.

Thank you for your contribution to the journal. We look forward to future collaborations with you, and wish you the very best in your coming endeavours.

Yours sincerely,

Dr. Vivek Mande,
Editor-in-Chief

Kristina Best
Editorial Assistant
MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu

Managerial Auditing Journal - MAJ-04-2019-2258

1 message

Managerial Auditing Journal <onbehalf@manuscriptcentral.com>

22 April 2019 at 22:29

Reply-To: kbest@csu.fullerton.edu

To: harymawan.iman@feb.unair.ac.id

22-Apr-2019

Dear Iman,

Your manuscript entitled "Military Reform, Militarily Connected Firms, and Auditor Choice" has been successfully submitted online and is presently being given full consideration for publication in the Managerial Auditing Journal.

Your manuscript ID is MAJ-04-2019-2258.

Please mention the above manuscript ID in all future correspondence or when calling the office for questions. If there are any changes in your street address or e-mail address, please log in to ScholarOne Manuscripts at <https://mc.manuscriptcentral.com/maj> and edit your user information as appropriate.

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Thank you for submitting your manuscript to the Managerial Auditing Journal.

Kind regards,

Editor-in-Chief

Kristina Best
Editorial Assistant

MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu



Iman Harymawan <harymawan.iman@feb.unair.ac.id>

Managerial Auditing Journal - MAJ-04-2019-2258 has been unsubmited

1 message

Managerial Auditing Journal <onbehalf@manuscriptcentral.com>

1 May 2019 at 06:02

Reply-To: kbest@csu.fullerton.edu

To: harymawan.iman@feb.unair.ac.id

April 30, 2019

Dear Iman,

Your manuscript, MAJ-04-2019-2258, entitled "Military Reform, Militarily Connected Firms, and Auditor Choice" has been unsubmited to Managerial Auditing Journal because the following required components of the submission are incomplete:

Submitted manuscripts must be anonymous. Please note that your submission includes acknowledgements with a reference to affiliations that may reveal the author's identity to the reviewer and therefore your paper cannot be considered anonymous. The manuscript may be resubmitted once this disclosure is omitted and the paper is anonymous.

Before resubmitting please ensure that Managerial Auditing Journal's manuscript requirements have been met. They are explained in detail near the bottom of http://emeraldgroupublishing.com/products/journals/author_guidelines.htm?id=maj

Please visit the instructions to authors to complete your submission and re-submit the manuscript for consideration of publication in MAJ - Assurance, Management Performance and Governance. Should you require further assistance, please do not hesitate to contact the Editorial Office at kbest@csu.fullerton.edu.

Thank you.

Yours sincerely,
Managerial Auditing Journal Editorial Office

Managerial Auditing Journal - MAJ-04-2019-2258

1 message

Managerial Auditing Journal <onbehalf@manuscriptcentral.com>

1 May 2019 at 07:55

Reply-To: kbest@csu.fullerton.edu

To: harymawan.iman@feb.unair.ac.id

01-May-2019

Dear Iman,

Your manuscript entitled "Military Reform, Militarily Connected Firms, and Auditor Choice" has been successfully submitted online and is presently being given full consideration for publication in the Managerial Auditing Journal.

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Kind regards,

Editor-in-Chief

Kristina Best
Editorial Assistant

MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu

Managerial Auditing Journal - Decision on Manuscript ID MAJ-04-2019-2258

1 message

Managerial Auditing Journal <onbehalf@manuscriptcentral.com>

27 July 2019 at 03:29

Reply-To: vmande@fullerton.edu

To: harymawan.iman@feb.unair.ac.id

26-Jul-2019

Dear Iman,

Thank you for your recent submission entitled "Military Reform, Militarily Connected Firms, and Auditor Choice" (MAJ-04-2019-2258), for consideration for publication in MAJ – Assurance, Management Performance and Governance.

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Yours sincerely,

Dr. Vivek Mande,
Editor-in-Chief

Kristina Best
Editorial Assistant
MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu

Reviewer(s)' Comments to Author:

Reviewer: 1

Recommendation: Major Revision

Comments:

N/A

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication? Overall, I think the author investigates a very interesting research question and that the findings provide contribution to this line of literature. The paper employs a unique dataset and the data analysis is well done. However, I have a few concerns listed below regarding the front end of the paper, results of the tests, and overall quality of grammar and writing.

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?: The author provides numerous reasons and support for why military connected firms are more likely to appoint a non-Big 4 auditor. Most importantly, that firms might want to reduce transparency to the public to keep the financial information less transparent. However, the author should consider alternative reasons why firms would be more likely to appoint a Big 4 auditor. Many of these reasons are stated in the development for the second hypothesis. It appears that the majority of the sample for the first hypothesis is in the post-reform period. Therefore, it appears that the arguments made in the second hypothesis for reasons of a Big 4 auditor choice would also hold weight in the overall sample. The author should build both sides of the argument and state the hypothesis as non-directional since it is not clear from the reader's perspective ex ante which argument should drive a directional prediction.

Throughout the paper, the author states "firm with militarily connected director are less likely to appoint big 4 auditors". Since this is a formal comparison, the author must state "less likely" compared to who? The author needs to be clear in the writing whether the result is that military connected firms are more/less likely to appoint a non-Big 4 auditor than a Big 4 auditor or whether military connected firms are more/less likely to appoint a non-Big 4 auditor than a non-militarily connected firm. Each comparison can have different implications to the reader

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?: The author uses an indicator variable for firms which have at least one director with prior military experience. It would seem that the strength of military connections would increase if there were more multiple directors with military experience versus just one director with experience. Did the author consider testing firms with only one connected director to firms with no connected directors? Or firms with only one connected director to firms with multiple connected directors? These tests might be particularly interesting in the subsample test for before and after the military reform if there are sufficient observations.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: In tables 6-9, it is not clear whether the sample size is correct for each respective regression or whether those are misprints. For example, in table 6, the number of observations for column [6] is 3,473. However, the author reports a coefficient value and t-statistic for CONNECTxAFTER. If this variable is being reporting for the subsample test, I believe the correct sample size would be 812 as reported on page 6 in the sample and measurement of key variables section. The author should check each regression and ensure that the proper sample size has been used and update tables as needed.

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: Yes.

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.: Most importantly, the paper needs significant improvement in the grammar and the overall quality of writing. Many of the sentences are difficult to understand because much of the grammar is incorrect. The author could have the paper professionally edited to resolve this issue. I find the topic of the paper to be very interesting, but, unfortunately, the poor grammar makes it difficult to fully appreciate all that the author would like to convey.

Reviewer: 2

Recommendation: Major Revision

Comments:

Please see reviewer report

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?
Please see reviewer report

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?: Please see reviewer report

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?: Please see reviewer report

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Please see reviewer report

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: Please see reviewer report

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.: Please see reviewer report

3 attachments*** How-to-submit-a-revision.pdf**

669K

**MAJ-04-2019-2258_AE Report.pdf**

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**reviewer comments July 5 2019.pdf**

41K

Managerial Auditing Journal - MAJ-04-2019-2258.R1

1 message

Managerial Auditing Journal <onbehalf@manuscriptcentral.com>

19 December 2019 at 06:50

Reply-To: kbest@csu.fullerton.edu

To: harymawan.iman@feb.unair.ac.id

18-Dec-2019

Dear Iman,

Your manuscript entitled "Military Reform, Militarily Connected Firms, and Auditor Choice" has been successfully submitted online and is presently being given full consideration for publication in the Managerial Auditing Journal.

Your manuscript ID is MAJ-04-2019-2258.R1.

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Thank you for submitting your manuscript to the Managerial Auditing Journal.

Kind regards,
Dr. Vivek Mande,
Editor-in-Chief

Kristina Best
Editorial Assistant
MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu

Managerial Auditing Journal - Decision on Manuscript ID MAJ-04-2019-2258.R1

1 message

Managerial Auditing Journal <onbehalf@manuscriptcentral.com>

3 March 2020 at 02:23

Reply-To: vmande@fullerton.edu

To: harymawan.iman@feb.unair.ac.id

02-Mar-2020

Dear Iman,

Your paper has now returned from the review process. We are pleased, on behalf of the editorial team, to advise that your article has been accepted, subject to minor amendments, for publication with MAJ – Assurance, Management Performance and Governance.

We therefore request that you consider the comments made by the associate editor attached and make the appropriate amendments. We are aiming to publish your submission in one of the upcoming issues of MAJ.

To revise your manuscript, please login to <https://mc.manuscriptcentral.com/maj> and click on Author Centre, where you will be able to locate your manuscript under "Manuscripts with Decisions". Following which, click on "Create a Revision" located under the Actions tab. Your manuscript number will be appended to denote a revision.

You will be unable to make your revisions on the originally submitted version of the manuscript. Instead, please revise your manuscript using a word processing program and save a copy in your computer. Please also highlight the changes to your manuscript within the document by using the track changes mode in MS Word or by using bold or coloured text.

Once the manuscript is revised, please resubmit it through your Author Centre.

When submitting your revised manuscript, you will be able to respond to the comments made by the reviewer(s) in the space provided. Please use this space to document how you have addressed each of the reviewers' concerns. In order to expedite the review process, please be as specific as possible in your response to the reviewer(s).

IMPORTANT: Your original files are available to you when you upload your revised manuscript. Please delete any redundant files before completing the submission.

To facilitate our production deadline, please resubmit the final and definitive version of your article within 30 days so that we may include you in the next issue of MAJ, or at your earliest convenience for publication in a later issue.

It is important to note that once the deadline for resubmission (given above) has passed, you will no longer be able to revise your manuscript. Please notify us if this is likely to happen so that an extension may be granted.

Should you have any queries or concerns, please do not hesitate to contact us at any time.

Thank you, we look forward to receiving your revised submission.

Yours sincerely,

Dr. Vivek Mande,
Editor-in-Chief

Kristina Best
Editorial Assistant
MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu

Comments of the associate editor

Both reviewers indicate the author has addressed their comments in a satisfactory manner. I congratulate the author on a nice piece of work.

I suggest the author review the section of selection bias issues (4.2). First, change the section title 'selection bias issues' to 'endogeneity', and make similar changes throughout the section. Second, for selection-related endogeneity, use the term self-selection bias. Finally, shorten the section to half of its current length.

Reviewer(s) Comments to Author:

Reviewer: 1

Comments:

The author did a very detailed job in responding to all of the comments from both Reviewers. I appreciate the inclusion of the results of the additional tests that were performed to acknowledge our comments and concerns. I am especially pleased with the re-organization and clarifications in the hypothesis development section. I believe this has strengthened the paper and made it more clear for the reader. The paper is much better written now and the quality has increased significantly.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: Yes.
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. I don't see any significant work that is ignored.
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?: Yes.
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Yes.
5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: Yes.
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.: Yes.

Reviewer: 2

Comments:

N/A

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: Yes, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.
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, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.
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?: Yes, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Yes, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.
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these implications consistent with the findings and conclusions of the paper?: Yes, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.

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.: Yes, I believe the quality of paper (after the substantial and significant revision) meets the publication threshold.

Managerial Auditing Journal - MAJ-04-2019-2258.R2

1 message

Managerial Auditing Journal <onbehalf@manuscriptcentral.com>

3 March 2020 at 15:05

Reply-To: kbest@csu.fullerton.edu

To: harymawan.iman@feb.unair.ac.id

03-Mar-2020

Dear Iman,

Your manuscript entitled "Military Reform, Militarily Connected Firms, and Auditor Choice" has been successfully submitted online and is presently being given full consideration for publication in the Managerial Auditing Journal.

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Editor-in-Chief

Kristina Best
Editorial Assistant
MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu

Managerial Auditing Journal - Decision on Manuscript ID MAJ-04-2019-2258.R2

1 message

Managerial Auditing Journal <onbehalf@manuscriptcentral.com>

25 March 2020 at 11:03

Reply-To: vmande@fullerton.edu

To: harymawan.iman@feb.unair.ac.id

25-Mar-2020

Dear Iman,

Your paper has now returned from the review process. We are pleased, on behalf of the editorial team, to advise that your article has been accepted, subject to minor amendments, for publication with MAJ – Assurance, Management Performance and Governance.

We therefore request that you consider the comments made by the associate editor attached and make the appropriate amendments. We are aiming to publish your submission in one of the upcoming issues of MAJ.

To revise your manuscript, please login to <https://mc.manuscriptcentral.com/maj> and click on Author Centre, where you will be able to locate your manuscript under "Manuscripts with Decisions". Following which, click on "Create a Revision" located under the Actions tab. Your manuscript number will be appended to denote a revision.

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Should you have any queries or concerns, please do not hesitate to contact us at any time.

Thank you, we look forward to receiving your revised submission.

Yours sincerely,

Dr. Vivek Mande,
Editor-in-Chief

Kristina Best
Editorial Assistant
MAJ – Assurance, Management Performance and Governance
kbest@csu.fullerton.edu

Reviewer(s)' Comments to Author:

 **R&R2_Revised_-_Military_connections_-_Blind_Manuscript_Clean.pdf**
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Managerial Auditing Journal - MAJ-04-2019-2258.R3

1 message

Managerial Auditing Journal <onbehalf@manuscriptcentral.com>

26 March 2020 at 17:29

Reply-To: kbest@csu.fullerton.edu

To: harymawan.iman@feb.unair.ac.id

26-Mar-2020

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Editor-in-Chief

Kristina Best
Editorial Assistant
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