

Publication Logbook

Article Title:

**Internal Audit Functions and Audit Outcomes:
Evidence from Indonesia**

Latest status:

Published at Cogent Business Management



CPEBR RESEARCH SERIES 2020

Internal Audit Functions and Audit Outcomes: Evidence from Indonesia

List of the author(s):	
First	Achmad Dzulfikar Dzikrullah, <i>Universitas Airlangga</i>
Second	Iman Harymawan, <i>Universitas Airlangga, Indonesia / CPEBR*</i>
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Funding scheme	N/A
<u>NEW SUBMISSION (1)</u>	
Journal name	Cogent Business Management
SCOPUS	Q2
Submitted date	12 February (2020)
Submission link	https://www.tandfonline.com/doi/full/10.1080/23311975.2020.1750331
<u>Decision ROUND 1</u>	
Rejection	
Revise and resubmit	V (29 February 2020)
Acceptance	
Comments & Responses	

206696646 (Cogent Business & Management) A revise decision has been made on your submission Inbox X

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to me

Sat, 29 Feb 2020, 18:12 ☆ ↶ ⋮

Ref. COGENTBUSINESS-2020-0099
206696646
INTERNAL AUDIT FUNCTIONS AND AUDIT OUTCOMES?: EVIDENCE FROM INDONESIA
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1 message

rpsupport@cogentoa.com <rpsupport@cogentoa.com>
To: harymawan.iman@feb.unair.ac.id

12 February 2020 at 14:02



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Journal	Cogent Business & Management
Pledged APC amount	500.00 USD

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29 February 2020 at 18:13

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Title, Abstract and Introduction – overall evaluation
Reviewer 2: Sound

Methodology / Materials and Methods – overall evaluation
Reviewer 2: Sound

Objective / Hypothesis – overall evaluation
Reviewer 2: Sound

Figures and Tables – overall evaluation
Reviewer 2: Outstanding

Results / Data Analysis – overall evaluation

Reviewer 2: Sound

Interpretation / Discussion – overall evaluation

Reviewer 2: Sound

Conclusions – overall evaluation

Reviewer 2: Sound

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

Supplemental Information and Data – overall evaluation

Reviewer 2: Sound

Comments to the author

Reviewer 2: The paper is clearly written and follows a scientific/logical flow from start to finish with a good treatment of the cited literature. This paper analyzes the influence of internal audit on different parameters. The overall concept is interesting, the analysis is valid, and the results presented are positive.

1. The introduction section can be improved. Presently, it fails to give a clear picture to the reader about the overall work (including specific objectives, motivation and contribution).
2. The related work section may be improved. At present, I feel there is a lack of critical discussions on the related work. It looks like a listing of all the existing work. A proper survey should clearly identify the limitations of the existing works that are being addressed in this paper.
3. Methodology section may be improved with description of regression analysis in depth.
4. Discussion section may be include.
5. Latest references are available that can be included in reference section.

Title, Abstract and Introduction – overall evaluation

Reviewer 3: Sound

Methodology / Materials and Methods – overall evaluation

Reviewer 3: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation

Reviewer 3: Sound with minor or moderate revisions

Figures and Tables – overall evaluation

Reviewer 3: Sound with minor or moderate revisions

Results / Data Analysis – overall evaluation

Reviewer 3: Unsound or fundamentally flawed

Interpretation / Discussion – overall evaluation

Reviewer 3: Unsound or fundamentally flawed

Conclusions – overall evaluation

Reviewer 3: Unsound or fundamentally flawed

References – overall evaluation

Reviewer 3: Sound

Compliance with Ethical Standards – overall evaluation

Reviewer 3: Sound

Writing – overall evaluation

Reviewer 3: Sound with minor or moderate revisions

Supplemental Information and Data – overall evaluation

Reviewer 3: Sound with minor or moderate revisions

Comments to the author

Reviewer 3: I am broadly happy with the paper. However, please find few questions and suggestions to the authors for improving the clarity of the exposition.

1. The abstract needs to be revised to bring in more clarity. E.g.: may have an opening sentence for the need for such a study
2. Introduction:
 - a. Why Indonesia?
 - b. Why only two periods (2016 and 2017)?
 - c. Second last para mentions 719 observations instead of 722
 - d. Contribution of the study is not clear.
3. Data and Method section:
 - a. 3.1 - Data considered was of non-financial companies. It is not clear why sample selection criteria was mentioned again.
 - b. 3.2 - Is audit fee (dependent variable) a continuous variable or discrete?
 - c. 3.3 – variable description under the model can be provided for reference and clarity.
 - d. 3.3 - If the dependent variable is discrete, OLS is not the right estimation technique.
4. Empirical Result and Discussion:
 - a. 4.1 – Table 2- variable description and their units can be provided
 - b. Table 3 – Pearson correlation between categorical variables? Should you consider use a rank correlation analysis like Spearman or Kendall rank correlation.
 - c. Main Analysis - A key implicit assumption in OLS regression is that the dependent variable is continuous.
5. Conclusion:
 - a. Conclusion is very weak.
 - b. Paper needs proofreading

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Reply-To: Cogent Business and Management <business@cogentoa.com>
To: Iman Harymawan <harymawan.iman@feb.unair.ac.id>

26 March 2020 at 02:05

Ref: COGENTBUSINESS-2020-0099R1
206696646
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Proof corrections required for your article (Manuscript ID: OABM 1750331)

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cogentoa.iproof@integra.co.in <cogentoa.iproof@integra.co.in>

11 April 2020 at 23:43

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

Manuscript Title: INTERNAL AUDIT FUNCTIONS AND AUDIT OUTCOMES?: EVIDENCE FROM INDONESIA

Manuscript DOI: 10.1080/23311975.2020.1750331

Journal: Cogent Business & Management

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29 April 2020 at 17:31

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 DOI/MS ID: 10.1080/23311975.2020.1750331
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