

# Publication Logbook

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**Article Title:**

**Risk Management Committee, Independent  
Audit Committee and Audit Fees →  
Independent audit committee, risk  
management committee, and audit fees**

**Latest status:**

**Published at Cogent Business and Management**

**CPEBR RESEARCH SERIES 2018**

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# Risk Management Committee, Independent Audit Committee and Audit Fees

List of the author(s):

|                       |  |
|-----------------------|--|
| First                 | Dyah Ayu Larasati, <i>Universitas Airlangga, Indonesia</i>       |
| Second                | Melinda Cahyaning Ratri, <i>Universitas Airlangga, Indonesia</i> |
| Third                 | Iman Harymawan, <i>Universitas Airlangga, Indonesia / CPEBR*</i> |
| Fourth                | N/A  |
| *Corresponding author |  |
| Funding scheme        | SIMLITABMAS 2018   |

## NEW SUBMISSION (1)

|                   |   |
|-------------------|---|
| Journal name      | International Journal Financial Studies   |
| Quartile (SCOPUS) | Q4  |
| Submitted date    | 20 Juli 2019  |
| Submission link   | <a href="https://www.mdpi.com/journal/ijfs">https://www.mdpi.com/journal/ijfs</a> |
| Publisher         | MDPI  |
| ISSN              | 2227-7072   |

## Decision ROUND 1

|                      |                       |
|----------------------|-----------------------|
| Rejection            | V (23 September 2019) |
| Revise and resubmit  |                       |
| Acceptance           |                       |
| Comments & Responses |                       |

[IJFS] Manuscript ID: ijfs-566374 - Declined for Publication - Encourage Resubmission after Revisions

Inbox x



Mila Marinkovic <marinkovic@mdpi.com>

to me, Dyah, Melinda, IJFS

Mon, 23 Sept 2019, 19:28



Dear Dr. Harymawan,

I am writing to you concerning the manuscript you recently submitted to IJFS. Based on the review reports, the manuscript is not suitable for publication in IJFS in its present format. Significant revisions or new data are required in the manuscript to warrant further consideration for publication of this manuscript in IJFS.

Manuscript ID: ijfs-566374

Type of manuscript: Article

Title: **Risk Management Committee, Independent Audit Committee and Audit Fees**

Authors: Dyah Ayu Larasati, Melinda Cahyaning Ratri, Iman Harymawan \*

Received: 20 July 2019

E-mails: [dyah.ayu.larasati-2018@feb.unair.ac.id](mailto:dyah.ayu.larasati-2018@feb.unair.ac.id),

[Melinda.cahyaning\\_ratri-2018@feb.unair.ac.id](mailto:Melinda.cahyaning_ratri-2018@feb.unair.ac.id), [harymawan.iman@feb.unair.ac.id](mailto:harymawan.iman@feb.unair.ac.id)

[https://susy.mdpi.com/user/manuscripts/review\\_info/0ee5af5a45fc65b07308544d03d9b668](https://susy.mdpi.com/user/manuscripts/review_info/0ee5af5a45fc65b07308544d03d9b668)

You can find the review reports at:

<https://susy.mdpi.com/user/manuscripts/resubmit/0ee5af5a45fc65b07308544d03d9b668>

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### NEW SUBMISSION (2)

|                   |                 |
|-------------------|-----------------|
| Journal name      | AAMC Conference |
| Quartile (SCOPUS) | -               |
| Submitted date    | 1 Oktober 2019  |
| Submission link   |                 |
| Publisher         |                 |
| ISSN              |                 |

### Decision ROUND 1

|                     |                            |
|---------------------|----------------------------|
| Rejection           | Withdraw (21 Oktober 2019) |
| Revise and resubmit |                            |
| Acceptance          |                            |



**Hooy Chee Wooi** <cwhooy@usm.my>  
to melinda.cahyaning.ratri-2018@feb.unair.ac.id, Zamri, me ▾

Tue, 1 Oct 2019, 14:53



Dear Dr Iman and Dyah Ayu,

I wonder if you have received my email last week regarding your AAMC2019 paper to be short listed for the IJBF Best Paper Award? Since there is no reply from you last Friday, I presume you might have missed my email. Can I can your confirmation by tomorrow? My last email is as below:

I would like to congratulate you for the acceptance of your paper to be presented in our upcoming AAM Conference 2019 and to be published in our ISI proceedings.

On behalf of the editorial team of AAMC2019, as the track chair of finance papers, I would like to convey another good news. Your paper which entitled: **RISK MANAGEMENT COMMITTEE, INDEPENDENT AUDIT COMMITTEE AND AUDIT FEES**. has been selected by our paper committee, as one of the 3 best paper awards sponsored by the **International Journal of Banking and Finance** (<http://ijbf.uum.edu.my/>), with a cash prize RM200. IJBF, our new partnering journal, is one of the pioneer and reputable international finance journal in Malaysia published by UUM Press. Although IJBS is not a Scopus journal yet

IJBF Best Paper Award is a new category of awards that AAMC2019 added to our conference to enhance value for our conference participants. Should you agree to receive this award, you will need to comply to the term of the award which are:

1. your paper will be published in IJBF's either 2019 or 2020 issue.
2. your paper will go through another round of fast track review handle by IJBF
3. you may withdraw your paper from our ISI proceedings, or if you decided to continue with the ISI proceedings, you will need to revise your current paper with at least 40% changes before submitting to IJBF, mainly the results and analysis must be of different from the existing paper.

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### Comments & Responses

Re-position the title of the paper as an exploratory study since the sample of firms implementing RMC is quite small.

Audit fee is a common proxy to gauge the level of audit effort/risk among firms. Highlight the importance of modelling the audit fee determinants within the Indonesian listed firms.

Include more current literature related to audit fee, risk management committee and independent audit committee.

Do firms with RMC will be better off than the non-RMC firms? Specify your practical contributions derive from your findings.

Improve your discussion section : compare and contrast your findings with the previous empirical evidence and provide more in-depth discussion on each hypothesis.

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Article Proceeding Withdrawal - RISK MANAGEMENT COMMITTEE, INDEPENDENT AUDIT COMMITTEE AND AUDIT FEES (AAMC2019\_AF-034) ✕ 🖨️ 📧



**Iman Harymawan** <harymawan.iman@feb.unair.ac.id>  
to AAMC, Dayana ▾

Mon, 21 Oct 2019, 14:54 ☆ ↶ ⋮

Dear Editor of 13th Asian Academy of Management International Conference 2019,

Thank you for considering our paper to be presented at 13th AAMC 2019. We have received many thoughtful comments and advice during the conference that could enhance the quality of our paper. However, I would like to withdraw my manuscript titled "RISK MANAGEMENT COMMITTEE, INDEPENDENT AUDIT COMMITTEE AND AUDIT FEES" (AAMC2019\_AF-034) from further publication by the conference proceeding, in order to be submitted to Scopus Indexed Journal.

I am looking forward to your reply. I apologize for any inconvenience caused. Please confirm if the withdrawal process is complete.  
Thank you

Sincerely,  
Iman Harymawan Ph.D

—  
Iman Harymawan, Ph.D. (CityU of HK)  
Department of Accountancy  
Faculty of Economics and Business  
Universitas Airlangga  
<http://orcid.org/0000-0001-7621-6252>

**NEW SUBMISSION (3)**

|                   |   |
|-------------------|---|
| Journal name      | Cogent Business and Management                                    |
| Quartile (SCOPUS) | Q3  |
| Submitted date    | 24 November 2019  |
| Submission link   | <a href="https://www.cogentoa.com/">https://www.cogentoa.com/</a> |
| Publisher         | Taylor Francis  |
| ISSN              | 23311975  |

**Decision ROUND 1**

|                     |                      |
|---------------------|----------------------|
| Rejection           |                      |
| Revise and resubmit | V (12 Desember 2019) |
| Acceptance          |                      |

198622019 (Cogent Business & Management) A revise decision has been made on your submission ✕ 🖨️ 📧

Inbox x



**Cogent Business and Management** <em@editorialmanager.com>  
to me ▾

Thu, 12 Dec 2019, 13:14 ☆ ↶ ⋮

Ref: COGENTBUSINESS-2019-0559R1  
198622019  
**INDEPENDENT AUDIT COMMITTEE, RISK MANAGEMENT COMMITTEE, AND AUDIT FEES**  
Cogent Business & Management

Dear Iman Harymawan,  
Your manuscript entitled "INDEPENDENT AUDIT COMMITTEE, RISK MANAGEMENT COMMITTEE, AND AUDIT FEES", which you submitted to Cogent Business & Management, has now been reviewed.  
The reviews, included at the bottom of the letter, indicate that your manuscript could be suitable for publication following revision. We hope that you will consider these suggestions, and revise your manuscript.  
Please submit your revision by Jan 11, 2020, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go to <https://www.editorialmanager.com/cogentbusiness/> and log in. You will see an option to Revise alongside your submission record.

If you are unsure how to submit your revision, please contact us on [business@cogentoa.com](mailto:business@cogentoa.com)

Please ensure that you include the following elements in your revised submission:

\* public interest statement - a description of your paper of NO MORE THAN 150 words suitable for a non-specialist reader, highlighting/explaining anything which will be of interest to the general public (to find about more about how to write a good Public Interest Statement, and how it can benefit your research, you can take a look at this short article: <http://explore.cogentoa.com/author-tool-kit/public-interest-statement>)

\* about the author - a short summary of NO MORE THAN 150 WORDS, detailing either your own or your group's key research activities, including a note on how the research reported in this paper relates to wider projects or issues.

## Decision ROUND 2

|                     |                      |
|---------------------|----------------------|
| Rejection           |                      |
| Revise and resubmit | V (25 November 2019) |
| Acceptance          |                      |

198622019 (Cogent Business & Management) A revise decision has been made on your submission

Inbox x



Cogent Business and Management <em@editorialmanager.com>

Mon, 25 Nov 2019, 20:49

to me

Ref: COGENTBUSINESS-2019-0559  
198622019

**INDEPENDENT AUDIT COMMITTEE, RISK MANAGEMENT COMMITTEE, AND AUDIT FEES**  
Cogent Business & Management

Dear Iman Harymawan,

Your manuscript entitled "**INDEPENDENT AUDIT COMMITTEE, RISK MANAGEMENT COMMITTEE, AND AUDIT FEES**", which you submitted to Cogent Business & Management, has now been reviewed.

The reviews, included at the bottom of the letter, indicate that your manuscript could be suitable for publication following revision. We hope that you will consider these suggestions, and revise your manuscript.

Please submit your revision by Dec 25, 2019, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go to <https://www.editorialmanager.com/cogentbusiness/> and log in. You will see an option to Revise alongside your submission record.

If you are unsure how to submit your revision, please contact us on [business@cogentoa.com](mailto:business@cogentoa.com)

Please ensure that you include the following elements in your revised submission:

\* public interest statement - a description of your paper of NO MORE THAN 150 words suitable for a non-specialist reader, highlighting/explaining anything which will be of interest to the general public (to find about more about how to write a good Public Interest Statement, and how it can benefit your research, you can take a look at this short article: <http://explore.cogentoa.com/author-tool-kit/public-interest-statement>)

\* about the author - a short summary of NO MORE THAN 150 WORDS, detailing either your own or your group's key research activities, including a note on how the research reported in this paper relates to wider projects or issues.

## Decision ROUND 3

|                     |                      |
|---------------------|----------------------|
| Rejection           |                      |
| Revise and resubmit |                      |
| Acceptance          | V (17 Desember 2019) |

198622019 (Cogent Business & Management) Your submission has been accepted

Inbox x



Cogent Business and Management <em@editorialmanager.com>

Tue, 17 Dec 2019, 01:59

to me

Ref: COGENTBUSINESS-2019-0559R2  
198622019

**INDEPENDENT AUDIT COMMITTEE, RISK MANAGEMENT COMMITTEE, AND AUDIT FEES**  
Cogent Business & Management

Dear Iman Harymawan,

I am pleased to tell you that your work was accepted for publication in Cogent Business & Management on Dec 16, 2019.

For your information, comments from the Editor and Reviewers can be found below if available, and you will have an opportunity to make minor changes at proof stage.

Your article will be published under the Creative Commons Attribution license (CC-BY 4.0), ensuring that your work will be freely accessible by all. Your article will also be shareable and adaptable by anyone as long as the user gives appropriate credit, provides a link to the license, and indicates if changes were made.

Once the version of record (VoR) of your article has been published in Cogent Business & Management, please feel free to deposit a copy in your institutional repository.

Thank you for submitting your work to this journal, and we hope that you will consider us for your future submissions.

Best wishes

Collins G. Ntim, PhD  
Senior Editor  
Cogent Business & Management

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**[IJFS] Manuscript ID: ijfs-566374 - Submission Received**

1 message

**Editorial Office** <ijfs@mdpi.com>

20 July 2019 at 23:27

Reply-To: ijfs@mdpi.com

To: Iman Harymawan &lt;harymawan.iman@feb.unair.ac.id&gt;

Cc: Dyah Ayu Larasati &lt;dyah.ayu.larasati-2018@feb.unair.ac.id&gt;, Melinda Cahyaning Ratri &lt;Melinda.cahyaning.ratri-2018@feb.unair.ac.id&gt;, Iman Harymawan &lt;harymawan.iman@feb.unair.ac.id&gt;

Dear Dr. Harymawan,

Thank you very much for uploading the following manuscript to the MDPI submission system. One of our editors will be in touch with you soon.

Journal name: International Journal of Financial Studies

Manuscript ID: ijfs-566374

Type of manuscript: Article

Title: Risk Management Committee, Independent Audit Committee and Audit Fees

Authors: Dyah Ayu Larasati, Melinda Cahyaning Ratri, Iman Harymawan \*

Received: 20 July 2019

E-mails: [dyah.ayu.larasati-2018@feb.unair.ac.id](mailto:dyah.ayu.larasati-2018@feb.unair.ac.id),[Melinda.cahyaning.ratri-2018@feb.unair.ac.id](mailto:Melinda.cahyaning.ratri-2018@feb.unair.ac.id), [harymawan.iman@feb.unair.ac.id](mailto:harymawan.iman@feb.unair.ac.id)

You can follow progress of your manuscript at the following link (login required):

[https://susy.mdpi.com/user/manuscripts/review\\_info/0ee5af5a45fc65b07308544d03d9b668](https://susy.mdpi.com/user/manuscripts/review_info/0ee5af5a45fc65b07308544d03d9b668)

The following points were confirmed during submission:

1. IJFS is an open access journal with publishing fees of 1000 CHF for an accepted paper (see <https://www.mdpi.com/about/apc/> for details). This manuscript, if accepted, will be published under an open access Creative Commons CC BY license (<https://creativecommons.org/licenses/by/4.0/>), and I agree to pay the Article Processing Charges as described on the journal webpage (<https://www.mdpi.com/journal/ijfs/apc>). See <https://www.mdpi.com/about/openaccess> for more information about open access publishing.

Please note that you may be entitled to a discount if you have previously received a discount code or if your institute is participating in the MDPI Institutional Open Access Program (IOAP), for more information see <https://www.mdpi.com/about/ioap>. If you have been granted any other special discounts for your submission, please contact the IJFS editorial office.

2. I understand that:

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If you have any questions, please do not hesitate to contact the IJFS

editorial office at [ijfs@mdpi.com](mailto:ijfs@mdpi.com)

Kind regards,

IJFS Editorial Office  
St. Alban-Anlage 66, 4052 Basel, Switzerland  
E-Mail: [ijfs@mdpi.com](mailto:ijfs@mdpi.com)  
Tel. +41 61 683 77 34  
Fax: +41 61 302 89 18

\*\*\* This is an automatically generated email \*\*\*

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## [IJFS] Manuscript ID: ijfs-566374 - Declined for Publication - Encourage Resubmission after Revisions

1 message

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**Mila Marinkovic** <marinkovic@mdpi.com>

23 September 2019 at 19:28

Reply-To: marinkovic@mdpi.com

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

Cc: Dyah Ayu Larasati <dyah.ayu.larasati-2018@feb.unair.ac.id>, Melinda Cahyaning Ratri <Melinda.cahyaning.ratri-2018@feb.unair.ac.id>, IJFS Editorial Office <ijfs@mdpi.com>

Dear Dr. Harymawan,

I am writing to you concerning the manuscript you recently submitted to IJFS. Based on the review reports, the manuscript is not suitable for publication in IJFS in its present format. Significant revisions or new data are required in the manuscript to warrant further consideration for publication of this manuscript in IJFS.

Manuscript ID: ijfs-566374

Type of manuscript: Article

Title: Risk Management Committee, Independent Audit Committee and Audit Fees

Authors: Dyah Ayu Larasati, Melinda Cahyaning Ratri, Iman Harymawan \*

Received: 20 July 2019

E-mails: [dyah.ayu.larasati-2018@feb.unair.ac.id](mailto:dyah.ayu.larasati-2018@feb.unair.ac.id),

[Melinda.cahyaning.ratri-2018@feb.unair.ac.id](mailto:Melinda.cahyaning.ratri-2018@feb.unair.ac.id), [harymawan.iman@feb.unair.ac.id](mailto:harymawan.iman@feb.unair.ac.id)

[https://susy.mdpi.com/user/manuscripts/review\\_info/0ee5af5a45fc65b07308544d03d9b668](https://susy.mdpi.com/user/manuscripts/review_info/0ee5af5a45fc65b07308544d03d9b668)

You can find the review reports at:

<https://susy.mdpi.com/user/manuscripts/resubmit/0ee5af5a45fc65b07308544d03d9b668>

Based on reviewer input and editorial evaluation, we encourage resubmission of your manuscript after extensive revisions. During resubmission, you must clearly indicate the manuscript ID (ijfs-566374) of this paper. All changes must be highlighted and a cover letter with responses to reviewers' comments included. Note that the Editorial Office may send the paper to the same reviewers or invite new reviewers.

Please resubmit your revised manuscript through the following link:

[https://susy.mdpi.com/user/manuscripts/upload?pre\\_hash\\_key=0ee5af5a45fc65b07308544d03d9b668](https://susy.mdpi.com/user/manuscripts/upload?pre_hash_key=0ee5af5a45fc65b07308544d03d9b668)

Thanks again for submitting your work to IJFS. If you have any questions, please contact the Editorial Office at [ijfs@mdpi.com](mailto:ijfs@mdpi.com).

Kind regards,

Ms. Mila Marinkovic

Assistant Editor

E-Mail: [marinkovic@mdpi.com](mailto:marinkovic@mdpi.com)

[www.mdpi.com](http://www.mdpi.com)

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## Short-listed for IJBF Best Paper Awards in AAMC2019

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Hooy Chee Woi <cwhooy@usm.my>

1 October 2019 at 14:53

To: "harymawan.iman@feb.unair.ac.id" <harymawan.iman@feb.unair.ac.id>, "melinda.cahyaning.ratri-2018@feb.unair.ac.id" <melinda.cahyaning.ratri-2018@feb.unair.ac.id>

Cc: Zamri Ahmad <zahmad@usm.my>

Dear Dr Iman and Dyah Ayu,

I wonder if you have received my email last week regarding your AAMC2019 paper to be short listed for the IJBF Best Paper Award? Since there is no reply from you last Friday, I presume you might have missed my email. Can I can your confirmation by tomorrow? My last email is as below:

I would like to congratulate you for the acceptance of your paper to be presented in our upcoming AAM Conference 2019 and to be published in our ISI proceedings.

On behalf of the editorial team of AAMC2019, as the track chair of finance papers, I would like to convey another good news. Your paper which entitled: ***RISK MANAGEMENT COMMITTEE, INDEPENDENT AUDIT COMMITTEE AND AUDIT FEES***. has been selected by our paper committee, as one of the 3 best paper awards sponsored by the **International Journal of Banking and Finance** (<http://ijbf.uum.edu.my/>), with a cash prize RM200. IJBF, our new partnering journal, is one of the pioneer and reputable international finance journal in Malaysia published by UUM Press. Although IJBS is not a Scopus journal yet

IJBF Best Paper Award is a new category of awards that AAMC2019 added to our conference to enhance value for our conference participants. Should you agree to receive this award, you will need to comply to the term of the award which are:

1. your paper will be published in IJBF's either 2019 or 2020 issue.
2. your paper will go through another round of fast track review handle by IJBF
3. you may withdraw your paper from our ISI proceedings, or if you decided to continue with the ISI proceedings, you will need to revise your current paper with at least 40% changes before submitting to IJBF, mainly the results and analysis must be of different from the existing paper.

[Quoted text hidden]

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**Article Proceeding Withdrawal - RISK MANAGEMENT COMMITTEE,  
INDEPENDENT AUDIT COMMITTEE AND AUDIT FEES (AAMC2019\_AF-034)**

2 messages

---

**Iman Harymawan** <harymawan.iman@feb.unair.ac.id>  
To: AAMC 2019 <secretariataamc@gmail.com>  
Cc: Dayana Jalaludin <dayana@usm.my>

21 October 2019 at 14:54

*Dear Editor of 13th Asian Academy of Management International Conference 2019,*

Thank you for considering our paper to be presented at 13th AAMC 2019. We have received many thoughtful comments and advice during the conference that could enhance the quality of our paper. However, I would like to withdraw my manuscript titled "RISK MANAGEMENT COMMITTEE, INDEPENDENT AUDIT COMMITTEE AND AUDIT FEES" (AAMC2019\_AF-034) from further publication by the conference proceeding, in order to be submitted to Scopus Indexed Journal.

I am looking forward to your reply. I apologize for any inconvenience caused. Please confirm if the withdrawal process is complete.

Thank you

Sincerely,  
Iman Harymawan Ph.D

--  
**Iman Harymawan, Ph.D. (CityU of HK)**  
Department of Accountancy  
Faculty of Economics and Business  
Universitas Airlangga  
<http://orcid.org/0000-0001-7621-6252>



---

**Zamri Ahmad** <zahmad@usm.my>

22 October 2019 at 08:30

To: AAMC 2019 <secretariataamc@gmail.com>, "harymawan.iman@feb.unair.ac.id" <harymawan.iman@feb.unair.ac.id>  
Cc: Dayana Jalaludin <dayana@usm.my>

Dear Dr Iman,

Thank you and we take note of your decision.

Best regards  
zamri

---

**From:** AAMC 2019 <[secretariataamc@gmail.com](mailto:secretariataamc@gmail.com)>  
**Sent:** Tuesday, October 22, 2019 9:17 AM  
**To:** Zamri Ahmad <zahmad@usm.my>  
**Cc:** Dayana Jalaludin <dayana@usm.my>  
**Subject:** Fwd: Article Proceeding Withdrawal - RISK MANAGEMENT COMMITTEE, INDEPENDENT AUDIT COMMITTEE AND AUDIT FEES (AAMC2019\_AF-034)

Dear AP Dr. Zamri,

Kindly refer to the email below on request for paper withdrawal from the publication of AAMC 2019 conference proceeding.

TQ.

Kind regards,

**Dr. Marini Nurbanum Mohamad**

Conference Secretary

The 13th Asian Academy of Management International Conference 2019

School of Management

Universiti Sains Malaysia

Pulau Pinang

Office No: 04 - 653 5342

[Quoted text hidden]

---

**Submission received by Cogent Business & Management (Submission ID: 198622019)**

1 message

---

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

24 November 2019 at 00:44



---

Dear Iman Harymawan,

Thank you for your submission. Please see the details below.

|                    |   |
|--------------------|---|
| Submission ID      | <b>198622019</b>  |
| Manuscript Title   | <b>INDEPENDENT AUDIT COMMITTEE, RISK MANAGEMENT COMMITTEE, AND AUDIT FEES</b> |
| Journal            | <b>Cogent Business &amp; Management</b>                                       |
| Pledged APC amount | <b>500.00 USD</b>   |

You can always check the progress of your submission here (we now offer multiple options to sign in to your account. To log in with your ORCID please click on the 'with ORCID' box on the bottom right of the log in area).

If you have any queries, please get in touch with [business@cogentoa.com](mailto:business@cogentoa.com).

We are always working to improve your experience with us. Please give us your feedback via our short 5 minute survey .

[Take survey](#)

Thank you for submitting your work to our journal.

Kind Regards,  
*Cogent Business & Management* Editorial Office

## 198622019 (Cogent Business & Management) A revise decision has been made on your submission

2 messages

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

12 December 2019 at 13:15

Ref: COGENTBUSINESS-2019-0559R1  
198622019  
INDEPENDENT AUDIT COMMITTEE, RISK MANAGEMENT COMMITTEE, AND AUDIT FEES  
Cogent Business & Management

Dear Iman Harymawan,  
Your manuscript entitled "INDEPENDENT AUDIT COMMITTEE, RISK MANAGEMENT COMMITTEE, AND AUDIT FEES", which you submitted to Cogent Business & Management, has now been reviewed. The reviews, included at the bottom of the letter, indicate that your manuscript could be suitable for publication following revision. We hope that you will consider these suggestions, and revise your manuscript. Please submit your revision by Jan 11, 2020, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go to <https://www.editorialmanager.com/cogentbusiness/> and log in. You will see an option to Revise alongside your submission record.

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Reviewer 1: Sound

Conclusions – overall evaluation

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Comments to the author

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**Iman Harymawan** <harymawan.iman@feb.unair.ac.id>  
To: Dyah Ayu Larasati <dyahayulr29@gmail.com>

12 December 2019 at 14:59

Cogent Revision II

[Quoted text hidden]

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Department of Accountancy

Faculty of Economics and Business

Universitas Airlangga

<http://orcid.org/0000-0001-7621-6252>

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## 198622019 (Cogent Business & Management) A revise decision has been made on your submission

2 messages

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

25 November 2019 at 20:50

Ref: COGENTBUSINESS-2019-0559  
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**Iman Harymawan** <harymawan.iman@feb.unair.ac.id>  
To: Dyah Ayu Larasati <dyahayulr29@gmail.com>

12 December 2019 at 15:02

Cogent Revision I

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<http://orcid.org/0000-0001-7621-6252>

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## 198622019 (Cogent Business & Management) Your submission has been accepted

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**Cogent Business and Management** <em@editorialmanager.com>

17 December 2019 at 02:00

Reply-To: Cogent Business and Management <business@cogentoa.com>

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

Ref: COGENTBUSINESS-2019-0559R2

198622019

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

17 December 2019 at 21:42

To: Dyah Ayu Larasati <dyahayulr29@gmail.com>

Cogent Revision III (last)

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## Manuscript Acceptance

2 messages

**apc@tandf.co.uk** <apc@tandf.co.uk>  
To: harymawan.iman@feb.unair.ac.id

18 December 2019 at 04:28

Dear Iman Harymawan,

Article Title: INDEPENDENT AUDIT COMMITTEE, RISK MANAGEMENT COMMITTEE, AND AUDIT FEES  
DOI/MS ID: 10.1080/23311975.2019.1707042  
Journal: Cogent Business & Management

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**Iman Harymawan** <harymawan.iman@feb.unair.ac.id>  
To: Dyah Ayu Larasati <dyahayulr29@gmail.com>

19 December 2019 at 13:03

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**Submitted corrections for Manuscript ID: OABM A 1707042**

2 messages

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**cogentoa iproof, Integra-PDY, IN** <cogentoa.iproof@integra.co.in> 23 December 2019 at 10:08  
To: "harymawan.iman@feb.unair.ac.id" <harymawan.iman@feb.unair.ac.id>  
Cc: "OABM-production@journals.tandf.co.uk" <OABM-production@journals.tandf.co.uk>, "Dhivya Bharathi Periyasamy, Integra-PDY, IN" <dhivyabharathi.periyasamy@integra.co.in>

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To: Dyah Ayu Larasati <dyahayulr29@gmail.com>

23 December 2019 at 10:12

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**Iman Harymawan, Ph.D. (CityU of HK)**


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Faculty of Economics and Business  
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26 December 2019 at 21:15



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To: Dyah Ayu Larasati <[dyahayulr29@gmail.com](mailto:dyahayulr29@gmail.com)>

30 December 2019 at 11:37

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