

Publication Logbook

Article Title:

**Audit Firm Rotation and Audit Quality:
Comparison Before Vs After The Elimintaion Of
Audit Firm Rotation Regulation in Indonesia**

Latest status:

Published at Cogent Business and Management

CPEBR RESEARCH SERIES 2019



Audit Firm Rotation and Audit Quality: Comparison Before Vs After The Elimintaion of Audit Firm Rotation Regulation in Indonesia

List of the author(s):

First	Inas Aisyah Widyaningsih, <i>Universitas Airlangga, Indonesia</i>
Second	Iman Harymawan, <i>Universitas Airlangga, Indonesia</i>
Third	Agus Widodo Mardijuwono, <i>Universitas Airlangga, Indonesia</i>
Fourth	Eka Sari Ayuningtyas, <i>Universitas Airlangga, Indonesia</i>
Fifth	Dyah Ayu Larasati, <i>Universitas Airlangga, Indonesia</i>
*Corresponding author	
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<u>Decision ROUND 1</u>	
Rejection	
Revise and resubmit	V (6 Oktober 2019)
Acceptance	

195208037 (Cogent Business & Management) A revise decision has been made on your submission

External > Inbox x



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

Sun, 6 Oct 2019, 10:48

Ref: COGENTBUSINESS-2019-0417
195208037

AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA
Cogent Business & Management

Dear Iman Harymawan,

Your manuscript entitled "**AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA**", 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 Nov 04, 2019, if you need additional time then please contact the Editorial Office.

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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 (7 November 2019)
Acceptance	

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

Thu, 7 Nov 2019, 11:38

Ref: COGENTBUSINESS-2019-0417R1
195208037

AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA
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1. Typos and grammatical mistakes - please the paper has major grammatical and typographical mistakes. Please this needs to be urgently addressed even in the abstract. For example, in the abstract, it should be "...This implies that..." and not "...This imply...". Several others such as 'Hypotheses' instead of 'Hypothesis' and 'from' instead of 'firm' and so on. Please you will need to hire a professional proof reader to do carefully



proof read the paper for you. Remove the phrase 'STATA 3.0' from the abstract. You do not need such things in the abstract.

2. To help build on the research in this help, please cite at least five related accounting, Corporate Governance and Business Ethics papers that have been published in the Cogent Business and Management Journal.

Please highlight all your changes and additions in the colour yellow in the manuscript. Please kindly take these changes seriously as I will make my final decision after these revisions.




Decision ROUND 3

Rejection	
Revise and resubmit	
Acceptance	V (14 November 2019)

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to me ▾

Thu, 14 Nov 2019, 20:42   

Ref: COGENTBUSINESS-2019-0417R2
195208037

AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA
Cogent Business & Management

Dear Iman Harymawan,

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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.

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Best wishes

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Nela Santos <em@editorialmanager.com>
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Fri, 15 Nov 2019, 13:32   

Dear Dr. Iman Harymawan,

Congratulations on the acceptance of your manuscript by Cogent Business & Management.

Unfortunately, the publication of your article is currently being delayed because of the following issues:

- please could you supply the clean editable source files (without highlights and track changes) for your main document and biography – this will be the word/latex/notepad file that you used to create your manuscript.
- the about the author text must be no more than 165 words. Please could you edit this and resupply it to me

We look forward to hearing from you and please let me know if you have any further queries.

Best wishes,
Nela Santos
Administrator
Cogent Business & Management

Manuscript Acceptance External Inbox x



apc@tandf.co.uk via amazones.com
to me

Mon, 18 Nov 2019, 19:30 ☆ ↶ ⋮

Dear Iman Harymawan,

Article Title: **AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA**
DOI/MS ID: 10.1080/23311975.2019.1695403
Journal: Cogent Business & Management

We are pleased to advise you that this manuscript has now been accepted for publication. Please find attached a request for payment of the (APC) [Payment page](#) , for payment at your earliest convenience.

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DOI	Article Title	Main Author	Article Type	Journal	Publishing Model	Final Price
10.1080/23311975.2019.1695403	AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA	Iman Harymawan	Research Article	Cogent Business & Management	Open	USD,500.00

Submission received by Cogent Business & Management (Submission ID: 195208037)

1 message

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

16 September 2019 at 15:49



Dear Iman Harymawan,

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

Submission ID **195208037**
Manuscript Title **AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA**
Journal **Cogent Business & Management**
Pledged APC amount **500.00 USD**

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1 message

Cogent Business and Management <em@editorialmanager.com>

6 October 2019 at 10:49

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

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

Ref: COGENTBUSINESS-2019-0417

195208037

AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA

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- * cover image - you are able to create a cover page for your article by supplying an image for this purpose, or nominating a figure from your article. If you supply a new image, please obtain relevant permissions to reproduce the image if you do not own the copyright

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We look forward to receiving your revised article.

Best wishes,

Collins G. Ntim, PhD

Senior Editor

Cogent Business & Management

Comments from the Editors and Reviewers:

Title, Abstract and Introduction – overall evaluation

Reviewer 1: Sound with minor or moderate revisions

Methodology / Materials and Methods – overall evaluation

Reviewer 1: Unsound or fundamentally flawed

Objective / Hypothesis – overall evaluation

Reviewer 1: Sound

Figures and Tables – overall evaluation

Reviewer 1: Sound with minor or moderate revisions

Results / Data Analysis – overall evaluation

Reviewer 1: Unsound or fundamentally flawed

Interpretation / Discussion – overall evaluation

Reviewer 1: Unsound or fundamentally flawed

Conclusions – overall evaluation

Reviewer 1: Unsound or fundamentally flawed

References – overall evaluation

Reviewer 1: Sound

Compliance with Ethical Standards – overall evaluation

Reviewer 1: Sound

Writing – overall evaluation

Reviewer 1: Sound

Supplemental Information and Data – overall evaluation

Reviewer 1: Unsound or fundamentally flawed

Comments to the author

Reviewer 1: Dear the authors

1. Originality: Does the paper contain new and significant information adequate to justify publication?: Yes, a new research on the role on Ministry of state-owned enterprises on partnership and community development in Indonesia

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 review is quite relevant. However, I suggested by means of annotations that review of studies based on study should be clearer between CSR activities and PCD.

The suitable of theory needed in this paper.

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?: I observed some conflicts in the application of the empirical methodology for example: ROA, total asset, total fixed asset. In my opinion these variables have a potential overlapping. I suggest use another financial ratio such as Debt to assets, equity to total asset, earning. If you used, please give me the reason to support it.

For the data, please take care different sector will apply different policy and budget. Please separate the result base on the sector of enterprises. I suggest range time for the data less 5 years.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Results should be crosschecked in line with observations in 3 above and please add discussion part the describe the result before conclusion. I am not understand, why the authors insert the content of annual reports in page number 6 (I see this paper based on quantitative not the content analysis).

Sincerely

Title, Abstract and Introduction – overall evaluation

Reviewer 3: Unsound or fundamentally flawed

Methodology / Materials and Methods – overall evaluation

Reviewer 3: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation

Reviewer 3: Unsound or fundamentally flawed

Figures and Tables – overall evaluation

Reviewer 3: Sound

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: Sound with minor or moderate revisions

References – overall evaluation

Reviewer 3: Sound

Compliance with Ethical Standards – overall evaluation

Reviewer 3: Sound

Writing – overall evaluation

Reviewer 3: Unsound or fundamentally flawed

Supplemental Information and Data – overall evaluation

Reviewer 3: Sound with minor or moderate revisions

Comments to the author

Reviewer 3: Article Title: Audit Firm Rotation and Audit Quality: Comparison Before Vs After The Elimination of Audit Firm Rotation Regulations in Indonesia

Manuscript Number: COGENTBUSINESS-2019-0417

Comments

SCOPE

The target journal, Cogent Business and Management, has a broad scope, including most topics in business and management. Thus, the topic of this paper is appropriate for the journal.

Comments

NOVELTY OF THE STUDY

The paper has a poor of novelty about the motivation concerning to audit rotation and audit quality. The main difference with previous studies only address about the generalization of differences in characteristics between each developing countries

RELEVANCE AND CONTRIBUTION OF THE STUDY

This study attempts to identify the effects of audit firm rotation to audit quality, the period after regulation of audit firm rotation was abolished in Indonesia, audit firm rotation in the period before and after regulation of audit firm rotation was abolished in Indonesia. The research plays a key role in the policy decisions, but the contribution of this paper not identified clearly.

SUBMISSION READINESS

Please consider my comments in the sections above to finalizing or submitting it.

1. The title is straightforward Indicate accurately the subject and scope of the study.
2. The abstract is not presented with the implication of this study.
3. The introduction poorly states. The motivation and the contribution not identify and justify in the introduction.
4. The hypotheses are not supported by the adequate empirical research. Moreover, the argument of the hypotheses is not strong to explain the idea.
5. The paper doesn't address how the sample been taken, and the criteria for the sample not presented.
6. The results clearly explain, about the effect of audit rotation on the audit quality
7. The Conclusions are briefly explained about the answer to the research question, but the recommendation for future studies related to the other proxies for audit quality or use multiple proxies for audit quality is not clearly explained.

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Comments-Audit Firms Rotation-2019-0417.docx

15K

195208037 (Cogent Business & Management) A revise decision has been made on your submission

1 message

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>

7 November 2019 at 11:39

Ref: COGENTBUSINESS-2019-0417R1
195208037

AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA
Cogent Business & Management

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Cogent Business & Management

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

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1 message

Cogent Business and Management <em@editorialmanager.com>

14 November 2019 at 20:43

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

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

Ref: COGENTBUSINESS-2019-0417R2

195208037

AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA

Cogent Business & Management

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Senior Editor
Cogent Business & Management

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Cogent Business & Management | Query concerning your accepted manuscript COGENTBUSINESS-2019-0417R2

2 messages

Nela Santos <em@editorialmanager.com>
Reply-To: Nela Santos <business@cogentoa.com>
To: Iman Harymawan <harymawan.iman@feb.unair.ac.id>

15 November 2019 at 13:33

Dear Dr. Iman Harymawan,

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Best wishes,
Nela Santos
Administrator
Cogent Business & Management

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Iman Harymawan <harymawan.iman@feb.unair.ac.id>
To: Nela Santos <business@cogentoa.com>

18 November 2019 at 14:22

Dear Nela Santos,

Thank you for the information. Regarding the manuscript, we already revised the files of our main document and biography. We also have edited the author text and make it less than 165 words. The files of our manuscript and about the author text are attached below.

Thank you and I am looking forward to hearing from you soon.

[Quoted text hidden]

--

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

Department of Accountancy
Faculty of Economics and Business
Universitas Airlangga
<http://orcid.org/0000-0001-7621-6252>
/ek



2 attachments

 MAIN MANUSCRIPT.doc

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ABOUT THE AUTHOR.docx

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Manuscript Acceptance

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

18 November 2019 at 19:30

Dear Iman Harymawan,

Article Title: AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA
 DOI/MS ID: 10.1080/23311975.2019.1695403
 Journal: Cogent Business & Management

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Kind Regards,

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DOI	Article Title	Main Author	Article Type	Journal	Publishing Model	Final Price
10.1080/23311975.2019.1695403	AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA	Iman Harymawan	Research Article	Cogent Business & Management	Open	USD 500.0

Cogent OA author update: access to your article published in an issue of Cogent Business & Management

1 message

Taylor & Francis <noreply@tandfonline.com>
Reply-To: support@tandfonline.com
To: harymawan.iman@feb.unair.ac.id

29 November 2019 at 17:54



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TERMS:
Payable in 30 Days



A Trading Division of Informa UK Limited

INVOICE TO:
Iman Harymawan
Jl. Airlangga 4-6
SURABAYA 60286
INDONESIA

DESPATCH TO:
Iman Harymawan
Jl. Airlangga 4-6
SURABAYA 60286
INDONESIA

Customer VAT/Tax No.:

OUR REF:
ODR1082454
OUR VAT Number:
GB365462636

ORDER NUMBER:
6549800
CUSTOMER ORDER:
10.1080/23311975.2019.1695403

ORDER REF.	QTY	ISBN/ISSN	TITLE	UNIT PRICE	DISC	NET VALUE	TAX	TAX %
T&F iOpen Access Fee	1	2331-1975	Cogent Business & Management Online	1000.00	50.00-%	500.00	0.00	
REMARKS: AUDIT FIRM ROTATION AND AUDIT QUALITY: COMPARISON BEFORE VS AFTER THE ELIMINATION OF AUDIT FIRM ROTATION REGULATIONS IN INDONESIA				1000.00	500.00-	500.00		
				TOTAL USD		500.00		
				AMOUNT DUE USD		500.00		

Please see payment details overleaf...

For more information on our products, please visit <http://tandf.co.uk>

Informa UK Limited: 1072954
Registered in England and Wales. Registered Office: 5 Howick Place, London, SW1P 1WG
Do not use this address for correspondence

Payment and Customer Services Information

Payment may be made by bank/wire transfer, cheque/check, credit/charge card.

- **Please do not send cash through the post.**
- **All payments should be payable to Informa UK Limited unless otherwise indicated below.**
- **If making payment by cheque/check please write your Customer number on the reverse and send payment with your remittance as below.**
- **Please ensure your bank notes your invoice number when submitting your payment or alternatively you can email your payment details to our receipts team on ReceiptsRemittances@informa.com**
- **For security purposes emailed credit card details will not be accepted**

Payment by Bank Transfer

Please instruct your bank to quote your Customer Number as the transaction reference and pay to the account indicated below.

The personal information shown on this letter, and/or provided by you, will be held on a database and may be shared with companies in the Informa Group in the UK and internationally. If you do not wish your details to be available to companies in the Informa Group, please write to the Database Manager, Informa UK, Cobb House, 1st Floor, 2-4 Oyster Lane, Byfleet, Surrey, KT14 7DU Telephone: +44 (0) 207 0174555. Fax: +44 (0) 207 0174743. E-mail: database@informa.com

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Bank Name : Bank of America
222 Broadway
Mailcode NY3 222 14 03
New York
NY 10038, USA

Account Name : Informa UK Ltd

Account Number : 2753109322

ABA for Wires : 026009593

ABA for ACH : 021000322

Swift Reference : BOFAUS3N

Payment by Cheque

Please use the remittance advice and send it together with your payment.

Address : T&F Customer Services
Sheepen Place
Colchester
CO3 3LP
UK

Payment by Credit/Charge Card:

You may use the following link to our secure Payment Platform; or contact our Customer Service Department
<https://secure.taylorandfrancis.com/payment#/?product=cogent&invoice=0952195257>

Customer Services

Address : T&F Customer Services
Sheepen Place
Colchester
CO3 3LP
UK

Tel : +44 (0) 20 7017 5543

Fax : +44 (0) 20 7017 5198

Email : OrderSupport@TandF.co.uk

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