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Fwd: Journal of Islamic Accounting and Business Research - Decision on Manuscript ID JIABR-10-2019-0187

1 pesan

EKO FAJAR <ekofajarc@feb.unair.ac.id>

13 April 2023 pukul 15.31

Kepada: indah rahmawati <indah.rahmawati-2016@feb.unair.ac.id>

Eko Fajar Cahyono
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----- Forwarded message -----

Dari: **Journal of Islamic Accounting and Business Research** <onbehalfof@manuscriptcentral.com>

Date: Sab, 22 Feb 2020 pukul 18.26

Subject: Journal of Islamic Accounting and Business Research - Decision on Manuscript ID JIABR-10-2019-0187

To: <ekofajarc@feb.unair.ac.id>, <fajars2ie@gmail.com>

22-Feb-2020

Dear Dr. Cahyono:

Manuscript ID JIABR-10-2019-0187 entitled "A COMPARATIVE ANALYSIS IN THE RATING OF CORPORATE BOND AND SUKUK: EMPIRICAL EVIDENCE FROM INDONESIA" which you submitted to the Journal of Islamic Accounting and Business Research, has been reviewed. The comments of the reviewer(s) are included at the bottom of this letter.

The reviewer(s) have recommended major revisions to the submitted manuscript, before it can be considered for publication. Therefore, I invite you to respond to the reviewer(s)' comments and revise your manuscript.

To revise your manuscript, log into <https://mc.manuscriptcentral.com/jiabr> and enter your Author Centre, where you will find your manuscript title listed under "Manuscripts with Decisions." Under "Actions," click on "Create a Revision." Your manuscript number has been appended to denote a revision.

You will be unable to make your revisions on the originally submitted version of the manuscript. Instead, revise your manuscript using a word processing program and save it on 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 revised manuscript is prepared, you can upload it and submit it through your Author Centre. The deadline for uploading a revised manuscript is 20-Aug-2020 from receiving this email. If it is not possible for you to resubmit your revision within this timeframe, we may have to consider your paper as a new submission.

When submitting your revised manuscript, you will be able to respond to the comments made by the reviewer(s) in the space provided. You can use this space to document any changes you make to the original manuscript. In order to expedite the processing of the revised manuscript, please be as specific as possible in your response to the reviewer(s).

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Please note that Emerald requires you to clear permission to re-use any material not created by you. If there are permissions outstanding, please send these to Emerald as soon as possible. Emerald is unable to publish your paper with permissions outstanding.

Once again, thank you for submitting your manuscript to the Journal of Islamic Accounting and Business Research and I look forward to receiving your revision.

DEADLINE: 20-Aug-2020

Sincerely,
Prof. Roszaini Haniffa
Editor, Journal of Islamic Accounting and Business Research
r.haniffa@hw.ac.uk

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

Recommendation: Minor Revision

Comments:

This is a very unique research and contribution to the Indonesia capital market. Other jurisdictions can learn from the research result. However, try and improve your language editing particularly for publishing with emerald

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The paper seems to contain new information especially with focus on Indonesia stock and Sukuk market, hence, comparison between Sukuk and bond is not new except the methodology used
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 paper has demonstrated significant literature in the subject matter but requires recent work within 2016 to 2019 academic research work even from other jurisdictions
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 paper is based on appropriate methodology using the signalling theory, however, the author need to justify the essence of this theory based on recent studies from any jurisdiction
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: The result presented in the study is analysed appropriately but the author should recognise the fact that Comparative analysis of two concept requires convergent and divergent characteristics. The study may try to show in tabular form where there are similarities and differences in the factors that influence bond and sukuk in malaysia market
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?: The implication of this research is very unique

as the Indonesia capital market is very significant to the south-east Asia market

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.: The paper needs proper language editing to be considered for publication under emerald. for examples: in the abstract, instead of "corporate bond and Sukuk ratings that listed"

it should be "corporate bond and Sukuk ratings that are listed"

The author does not need to repeat the same point between research limitation and practical implication

The author needs to review the references properly, all references should be mentioned at the end of the paper with specific class, whether article, proceedings, report, online or websites information, textbook. for example: "Pakaya, S. I. (2010). Risiko Investasi di Pasar Modal: Suatu Pengantar"

Reviewer: 2

Recommendation: Major Revision

Comments:

Well done. There are only some issues to address.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: I would recommend possible acceptance of this paper, subject to some changes being made. This paper attempts to analyse the determinants of corporate bond & sukuk ratings in the context of Indonesian capital market. The paper expects to shed light on the determinants of corporate bond & sukuk ratings so as to offer a beneficial point of reference to users of corporate bond & sukuk ratings, especially investors. Author aims at the elements of the analysis methodology of the credit rating agencies. The focus is that of financial and non-financial data, trying to explore the relation between these variables and the broadcast corporate bond & sukuk ratings.

The title of "A COMPARATIVE ANALYSIS IN THE RATING OF CORPORATE BOND AND SUKUK: EMPIRICAL EVIDENCE FROM INDONESIA, have suggested that the author expects of different determinants for corporate bond & sukuk ratings qualifying for special comparative study been conducted. This paper will be more valuable if author could helps readers to answer "matching" questions, such that- what is the best investment strategy for (risk averse) investors in a given circumstances? Suppose that investors assumed ratings as possible signal about the true default risk, how would rational (risk averse) investors possibly react giving the circumstances of the identified determinants of bond and sukuk ratings? The analyses of findings that provide answers for such matching questions could add to this comparative advantage over a single-subject study.

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?: In the literature section, (pg 3 of 14, line 17-22) author quoted Alam et al. (2013) without discuss further of how this study has contributed to the development of the topic (corporate bond and sukuk ratings). How significance of the statement relates to corporate bond and sukuk ratings? What is relevant of the statement to the study context? Is the author trying to suggest of non similarity exists between factors which influence corporate bond and sukuk ratings? or else does it relates to severity of information asymmetry level associated with corporate bond and sukuk to reflect the important insight of differential need/ managerial motives to obtain credit ratings for accurate signalling?

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?: Author mentioned only a little brief of analysis or identification of determinants- for example, what criteria were used to select the variables in the model? how was this done and by whom?

The author should be commended on the novelty of employing the ordinal logistic model, however the description of the methods in paper needs more sufficient detail - I would suggest that the author refer to previous literature that applied similar method; Kaplan, R. S., & Urwitz, G. (1979). Statistical models of bond ratings: A methodological inquiry. *Journal of Business*, 52(2), 231-261; Blume, M.E., Lim, F. & Mackinlay, C. 1998, 'The declining credit quality of U.S. corporate debt: Myth or reality?', *The Journal of Finance*, vol. 53, pp. 1389-413; Azmat, S., Skully, M., & Brown, K. (2017). The (little) difference that makes all the difference between Islamic and conventional bonds. *Pacific-Basin Finance Journal*, 42, 46-59

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Author gives close attention to consider all variables listed in bond and sukuk analysis model been included in Results and Discussion Section. However, I do not feel adequately qualified to assess the statistics.

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?: Author gives a very minimal attention to consider how the findings can be useful for practitioners (company's executives) and policy makers. For example, the practitioners- identifying factors affecting their corporate bond and sukuk ratings may help them to take actions to lower the cost of borrowings or estimation of perceived risk premium prior to issuing debts.

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.: In the introduction (pg.1 of 14, line 50- 53) there is no clear connection between the sentence- author post a question, "how about conventional?" author might consider removing this part instead author could refer to Azmat et al., (2017) to help writings on aspect of differential (aspects/ roles/ characteristics) between sukuk and conventional bonds.

The end of the Introduction section, it is always a good idea to consider writing a brief paragraph that describes the organisation of the rest of the paper.

In Introduction section, (pg 2 of 14, line 44) and in the Result and Discussion section (pg.1 of 14, Table 5), author have used 'Islamic' instead of sukuk that most frequently mentioned throughout the paper.

Do check this sentence and duplication 'investors and investor' (pg 2 of 14, line 51 -53).

False spelling; Introduction section (pg 2 of 14, line 44) confentional (line 44) ; Methodology section (pg 7 of 14, line 55 & 56) withan (line 55) and Satistical (line 56).

Missing footnote: Results and Discussion (pg 9 of 14, last row of Table 5).

Reference (in-text citation) (pg 10 of 14, line 20).

Reviewer: 3

Recommendation: Major Revision

Comments:

The contribution is not really telling much. So what when we know that sukuk ratings and bond ratings are associated with some variables? The authors need to elaborate on the significance of the findings.

The literature review and hypotheses development section is poorly written. Also H1 and H2 can b e combined: company profitability has a significant positive effect on corporate bond rating and corporate sukuk rating.

Signalling theory is redundant. It should be part of the research methodology not the literature review; weave the theory throughout the paper or remove it.

The hypotheses show both sukuk and bonds to have similar direction of influence (e.g. significant positive). Why we should expect sukuk and bonds to have similar direction of influence ?

The methodology is actually the research method.

Figures 1 & 2 are useless.

Tables 3 & 4 should be combined with the end of Table 5.

Why the paper from p.10 onwards turned to comparison of the variables. It should just discuss the results for the hypotheses and highlight the difference in relation to sukuk and bonds with deep clarification on why the differences or similarities of significance exist?

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The contribution is very weak. This must be made very clear and convincing in the revised paper.

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?: Poorly linked. Each hypothesis must have been referred to its relevant literature - for both sukuk and bonds.

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?: Poorly organised. mixed up methodology with method and mentioning a theory just for the sake of it.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Poorly presented and discussed.

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?: Not mentioned.

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.: The paper needs proofreading.



*** How-to-submit-a-revision.doc**

33K



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Fwd: Reminder: Journal of Islamic Accounting and Business Research

1 pesan

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13 April 2023 pukul 15.26

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Dari: **Journal of Islamic Accounting and Business Research** <onbehalfof@manuscriptcentral.com>

Date: Jum, 7 Agu 2020 pukul 12.47

Subject: Reminder: Journal of Islamic Accounting and Business Research

To: <ekofajarc@feb.unair.ac.id>, <fajars2ie@gmail.com>

07-Aug-2020

Dear Dr. Cahyono:

Recently, you received a decision on Manuscript ID JIABR-10-2019-0187, entitled "A COMPARATIVE ANALYSIS IN THE RATING OF CORPORATE BOND AND SUKUK: EMPIRICAL EVIDENCE FROM INDONESIA." The manuscript and decision letter are located in your Author Centre at <https://mc.manuscriptcentral.com/jiabr>

This e-mail is simply a reminder that your revision is due in two weeks.

Please click the link to create a revision: *** PLEASE NOTE: This is a two-step process. After clicking on the link, you will be directed to a webpage to confirm. ***

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If you need extra time, please contact me to discuss an extension. (Please quote your manuscript ID). If you do not request an extension and you miss the deadline, we may have to consider your paper as a new submission.

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Sincerely,
Prof. Roszaini Haniffa
Editor, Journal of Islamic Accounting and Business Research
r.haniffa@hw.ac.uk



* **How-to-submit-a-revision.doc**

33K



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Fwd: Journal of Islamic Accounting and Business Research - JIABR-10-2019-0187.R1

1 pesan

EKO FAJAR <ekofajarc@feb.unair.ac.id>

13 April 2023 pukul 15.25

Kepada: indah rahmawati <indah.rahmawati-2016@feb.unair.ac.id>

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Dari: **Journal of Islamic Accounting and Business Research** <onbehalfof@manuscriptcentral.com>

Date: Sel, 29 Sep 2020 pukul 17.24

Subject: Journal of Islamic Accounting and Business Research - JIABR-10-2019-0187.R1

To: <ekofajarc@feb.unair.ac.id>, <fajars2ie@gmail.com>

29-Sep-2020

Dear Dr. Cahyono:

Your manuscript entitled "DETERMINANTS OF CORPORATE BOND AND SUKUK RATINGS IN INDONESIA" has been successfully submitted online and is presently being given full consideration for publication in the Journal of Islamic Accounting and Business Research.

Your manuscript ID is JIABR-10-2019-0187.R1.

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

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Thank you for submitting your manuscript to the Journal of Islamic Accounting and Business Research.

Sincerely,
Journal of Islamic Accounting and Business Research Editorial Office



indah rahmawati <indah.rahmawati-2016@feb.unair.ac.id>

Fwd: Journal of Islamic Accounting and Business Research - Decision on Manuscript ID JIABR-10-2019-0187.R1

1 pesan

EKO FAJAR <ekofajarc@feb.unair.ac.id>

13 April 2023 pukul 15.24

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Dari: **Journal of Islamic Accounting and Business Research** <onbehalfof@manuscriptcentral.com>

Date: Kam, 24 Des 2020 pukul 06.57

Subject: Journal of Islamic Accounting and Business Research - Decision on Manuscript ID JIABR-10-2019-0187.R1

To: <nisful.laila@feb.unair.ac.id>, <sylvalifr@feb.unair.ac.id>, <ekofajarc@feb.unair.ac.id>, <fajars2ie@gmail.com>, <wazman@upm.edu.my>

23-Dec-2020

Dear Laila, Nisful ; Rumsita , Sylva ; Cahyono, Eko; AZMAN-SAINI, W.N.W

It is a pleasure to accept your manuscript JIABR-10-2019-0187.R1, entitled "DETERMINANTS OF CORPORATE BOND AND SUKUK RATINGS IN INDONESIA" in its current form for publication in Journal of Islamic Accounting and Business Research. Please note, no further changes can be made to your manuscript.

Please go to your Author Centre at <https://mc.manuscriptcentral.com/jiabr> (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.

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Thank you for your contribution. On behalf of the Editors of Journal of Islamic Accounting and Business Research, we look forward to your continued contributions to the Journal.

Sincerely,
Prof. Roszaini Haniffa
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Fwd: Journal of Islamic Accounting and Business Research

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13 April 2023 pukul 15.23

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Dari: **Journal of Islamic Accounting and Business Research** <onbehalfof@manuscriptcentral.com>

Date: Sab, 26 Des 2020 pukul 11.13

Subject: Journal of Islamic Accounting and Business Research

To: <ekofajarc@feb.unair.ac.id>, <fajars2ie@gmail.com>, <nisful.laila@feb.unair.ac.id>, <sylvalifr@feb.unair.ac.id>, <wazman@upm.edu.my>

25-Dec-2020

JIABR-10-2019-0187.R1 - DETERMINANTS OF CORPORATE BOND AND SUKUK RATINGS IN INDONESIA

Dear Authors:

Please allow me to introduce myself, my name is Suraj V Singh and I am a JEO here at Emerald Group Publishing.

I am writing to you in regards to your paper JIABR-10-2019-0187.R1, submitted to Journal of Islamic Accounting and Business Research (JIABR) . During the process of Editorial checks, it has been brought to my attention that your submitted paper may contain an additional author Azman-Saini, W.N.W.

As part of the submission process, you are asked to warrant that all individuals who could be considered authors have been listed as authors on your submission. Anyone who has not made a substantive contribution to the authorship of the article should be included in the acknowledgements, rather than as an author. Emerald's journals are members of the Committee on Publication Ethics (COPE, www.publicationethics.org) and act in accordance with the principles outlined by COPE.

I would be grateful if you could provide an explanation to me as to the contribution this author has made and why they should be considered an author on this paper.

Until we have clarification on this matter, we will not be able to consider your paper for publication.

Should you have any questions, please let me know.

I look forwards to hearing from you as soon as possible.

Sincerely,
Suraj Singh
Journal of Islamic Accounting and Business Research



indah rahmawati <indah.rahmawati-2016@feb.unair.ac.id>

Fwd: Change the title of article

2 pesan

EKO FAJAR <ekofajarc@feb.unair.ac.id>

13 April 2023 pukul 15.21

Kepada: indah rahmawati <indah.rahmawati-2016@feb.unair.ac.id>

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Dari: **EKO FAJAR** <ekofajarc@feb.unair.ac.id>

Date: Kam, 1 Jul 2021 pukul 16.37

Subject: Change the title of article

To: Sjanwalkar Emerald <Sjanwalkar.emerald@kwglobal.com>

Dear

Mr Sjanwalkar

JIABR post acceptance officer

Regarding Dr Ros Hannifa's suggestions.

I would like to ask if it is possible for me to change the title of my article from "DETERMINANTS OF CORPORATE BOND AND SUKUK RATINGSIN INDONESIA" with Paper ID JIABR-10-2019-0187.R1 to "THE ROLE OF FINANCIAL FACTOR AND NONFINANCIAL FACTOR ON CORPORATE BOND AND SUKUK RATING IN INDONESIA".

The reason for changing the title is because the new title adapts to the content of the paper. The contents of the paper have changed from the first submission due to the addition of data, the replacement of a better method and the addition of revisions based on suggestions from reviewers. Our first title felt very general and less specific. Thus our request, we are waiting for a response.

Thank you

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13 April 2023 pukul 15.22

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Dari: **Suraj Singh** <Ssingh.Emerald@kwglobal.com>
Date: Jum, 2 Jul 2021 pukul 09.21
Subject: Re: Change the title of article
To: EKO FAJAR <ekofajarc@feb.unair.ac.id>

Dear Dr. Cahyono,

Thank you for your mail. If you want to change your article ID, please provide us with a revised article title page/ manuscript. Please also fill out the attached CTA form and add the revised article title.

Suraj,

Best Regards,
Suraj Vikram Singh
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From: Sjanwalkar Emerald <Sjanwalkar.Emerald@kwglobal.com>
Sent: Thursday, July 1, 2021 5:56 PM
To: Suraj Singh <Ssingh.Emerald@kwglobal.com>
Subject: Fw: Change the title of article

Hi Suraj,

Can you please look into the below concern? The article is not in my inbox yet.

Regards,

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Subject: Re: Change the title of article

Sure, here it is.
ID JIABR-10-2019-0187.R1

Thank you
Regards
Eko Fajar Cahyono
Lecturer and Researcher
Islamic Economic Department
Faculty of Economics and Business
Universitas Airlangga
Campus B, Jl. Airlangga No. 4 Surabaya
Telp. 031-5033642 ; Fax 031-5026288
www.feb.unair.ac.id
ekofajarc@feb.unair.ac.id
Phone number (Whatsapp) : +62 8564 54 54 959



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1 pesan

EKO FAJAR <ekofajarc@feb.unair.ac.id>

13 April 2023 pukul 15.20

Kepada: indah rahmawati <indah.rahmawati-2016@feb.unair.ac.id>

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26-Aug-2021

JIABR - Journal of Islamic Accounting and Business Research

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Best Wishes,

S.Janwalkar

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