

Bukti Korespondensi artikel CEO masculinity and CSR disclosure: evidence from Indonesia

Nasih, M., Anridho, N., Rahayu, N.K. and Nowland, J. (2023), "CEO masculinity and CSR disclosure: evidence from Indonesia", *Asian Journal of Accounting Research*, Vol. 8 No. 2, pp. 157-169. <https://doi.org/10.1108/AJAR-04-2022-0119>

<https://www.emerald.com/insight/content/doi/10.1108/AJAR-04-2022-0119/full/html>



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BUKTI KORESPONDENSI

**Bukti Korespondensi artikel CEO masculinity and CSR disclosure: evidence from
Indonesia**

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Nashih A. Wahab <mohnasih@feb.unair.ac.id>

Asian Journal of Accounting Research - Manuscript ID AJAR-04-2022-0119

1 pesan

Asian Journal of Accounting Research <onbehalfof@manuscriptcentral.com>

22 April 2022 pukul 10.29

Balas Ke: yanipermatasari@feb.unair.ac.id

Kepada: mohnasih@feb.unair.ac.id

22-Apr-2022

Dear Prof. Nashih:

Your manuscript entitled "CEO MASCULINITY AND CSR DISCLOSURE: EVIDENCE FROM INDONESIA" has been successfully submitted online and is presently being given full consideration for publication in the Asian Journal of Accounting Research.

Your manuscript ID is AJAR-04-2022-0119.

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 Manuscript Central at <https://mc.manuscriptcentral.com/ajar> and edit your user information as appropriate.

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Thank you for submitting your manuscript to the Asian Journal of Accounting Research.

Sincerely,
Asian Journal of Accounting Research Editorial Office

Bukti submit dari sistem

a revision has been submitted (AJAR-04-2022-0119.R1)	AE: Tjahjadi, Bambang EIC: Harymawan, Iman EA: Permatasari, Yani	AJAR-04-2022-0119	CEO MASCULINITY AND CSR DISCLOSURE: EVIDENCE FROM INDONESIA View Submission	22-Apr-2022	20-Jun-2022
	<ul style="list-style-type: none">• Major Revision (20-Jun-2022)• a revision has been submitted				
	view decision letter ✉ Contact Journal				

Decision ROUND 1	
Rejection	
Revise and resubmit	20 Juni 2022 & 08 Juli 2022
Acceptance	
Comments & Responses	



Nashih A. Wahab <mohnasih@feb.unair.ac.id>

Asian Journal of Accounting Research - Decision on Manuscript ID AJAR-04-2022-0119

1 pesan

Asian Journal of Accounting Research <onbehalfof@manuscriptcentral.com>
Balas Ke: harymawan.iman@feb.unair.ac.id
Kepada: mohnasih@feb.unair.ac.id

20 Juni 2022 pukul 17.47

20-Jun-2022

Dear Prof. Nashih:

Manuscript ID AJAR-04-2022-0119 entitled "CEO MASCULINITY AND CSR DISCLOSURE: EVIDENCE FROM INDONESIA" which you submitted to the Asian Journal of Accounting Research, has been reviewed. The comments of the reviewer(s) are included at the bottom of this letter.

The reviewer(s) have recommended publication, but also suggest some revisions to your manuscript. 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/ajar> 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.

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).

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

Because we are trying to facilitate timely publication of manuscripts submitted to the Asian Journal of Accounting Research, your revised manuscript should be uploaded as soon as possible. If it is not possible for you to submit your revision in a reasonable amount of time, we may have to consider your paper as a new submission.

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

Sincerely,
Dr. Iman Harymawan
Editor, Asian Journal of Accounting Research
harymawan.iman@feb.unair.ac.id

Reviewer(s)' and Associate Editor Comments to Author:

Reviewer: 1

Recommendation: Major Revision

Comments:

- 1- The topic is interesting. However, some considerations should be taken into consideration:
- 2- the theoretical background is weak and no real theories support your study.
- 3- refer to behavioral theories in accounting and finance.
- 4- use qualitative methods (interviews, questionnaire) to support your results.
- 5- discussion section is

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: yes, this study has also a "funny" side when linking the facial characteristics of the CEO to the level of CSR disclosures.
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?: No theoretical background provided. Related theories are absent
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, however, a qualitative analysis such as interviews with the concerned CEOs are recommended.
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: No; needs deep discussion and justifications related to behavioral theories and empirical studies using such theories.
5. Practicality and/or Research implications: Does the paper identify clearly any implications for practice and/or further research? Are these implications consistent with the findings and conclusions of the paper?: No, needs more analysis and deep discussion.
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

Recommendation: Major Revision

Comments:

Congratulations to the authors for doing this research. However, I noticed several major weaknesses in this research that I would like to draw your attention to.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: No. In introduction section, the authors should identify the past research gap and state exactly what their main motivation is for focusing on the Indonesian market. In fact, what do the findings of this research contribute to the research literature in this field?
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?: No. Authors should try to make the most of past research over the past three years. Unfortunately, there is still a lot of research in the research literature that the authors have not paid attention to. Also, the research literature does not have enough coherence and the content of the article in this section is a bit island and does not have enough integrity and coherence. In some parts, we see even three-line paragraphs that do not conform to the standards of writing an article in a reputable journal like Asian Journal of Accounting Research.
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?: No. In my opinion, the research methodology is not designed based on the basic principles of statistics as well as econometrics, which can invalidate the validity and accuracy of the research findings. in the first step, the authors need to carry out the F-Limer test to examine if a model estimation should be based on the ordinary least squares (OLS) or panel data method. Secondly, they can do the Hausman test to identify whether panel data with fixed effects should be used or panel data with random effects. Moreover, theWald test for evaluating heteroscedasticity and the variance inflation factor (VIF) index for measuring the severity of multicollinearity can be used. They also can undertake Durbin–Watson to identify the problem of serial autocorrelation among residuals. However, there are other important statistical tests that can be used by the authors.

You can also use some of the following research variables as control variables in your research.

<https://doi.org/10.3390/su14020742>

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Yes. However, in the results section, authors also need to analyze and compare their results with others and state the reasons for their differences and similarities.
5. Practicality and/or Research implications: Does the paper identify clearly any implications for practice and/or further research? Are these implications consistent with the findings and conclusions of the paper?: Authors should clearly state the theoretical and practical applications of their research to different groups in the 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.: Yes, it is somewhat acceptable.

Associate Editor

Comments to the Author:

(There are no comments.)

Bukti submit dari sistem

a revision has been submitted (AJAR-04-2022-0119.R2)	AE: Tjahjadi, Bambang EIC: Harymawan, Iman EA: Permatasari, Yanti EA: Harymawan, Iman	AJAR-04-2022-0119.R1	CEO MASCULINITY AND CSR DISCLOSURE: EVIDENCE FROM INDONESIA View Submission	06-Jul-2022	29-Aug-2022
	<ul style="list-style-type: none">Minor Revision (29-Aug-2022)a revision has been submitted				
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Decision ROUND 1	
Rejection	
Revise and resubmit	20 Juni 2022 & 08 Juli 2022
Acceptance	
Comments & Responses	



Nashih A. Wahab <mohnasih@feb.unair.ac.id>

Asian Journal of Accounting Research - Manuscript ID AJAR-04-2022-0119.R1

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Asian Journal of Accounting Research <onbehalf@manuscriptcentral.com>

8 Juli 2022 pukul 09.58

Balas Ke: yanipermatasari@feb.unair.ac.id

Kepada: mohnasih@feb.unair.ac.id

08-Jul-2022

Dear Prof. Nashih:

Your manuscript entitled "CEO MASCULINITY AND CSR DISCLOSURE: EVIDENCE FROM INDONESIA" has been successfully submitted online and is presently being given full consideration for publication in the Asian Journal of Accounting Research.

Your manuscript ID is AJAR-04-2022-0119.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 Manuscript Central at <https://mc.manuscriptcentral.com/ajar> and edit your user information as appropriate.

You can also view the status of your manuscript at any time by checking your Author Centre after logging in to <https://mc.manuscriptcentral.com/ajar>.

Thank you for submitting your manuscript to the Asian Journal of Accounting Research.

Sincerely,
Asian Journal of Accounting Research Editorial Office

Bukti submit dari sistem

a revision has been submitted (AJAR-04-2022-0119.R2)	AE: Tjahjadi, Bambang EIC: Harymawan, Iman EA: Permatasari, Yanti EA: Harymawan, Iman	AJAR-04-2022-0119.R1	CEO MASCULINITY AND CSR DISCLOSURE: EVIDENCE FROM INDONESIA View Submission	06-Jul-2022	29-Aug-2022
	<ul style="list-style-type: none">Minor Revision (29-Aug-2022)a revision has been submitted				
	view decision letter ✉ Contact Journal				

<u>Decision ROUND 2</u>	
Rejection	
Revise and resubmit	29 Agustus 2022 & 18 September 2022
Acceptance	
Comments & Responses	



Nashih A. Wahab <mohnasih@feb.unair.ac.id>

Asian Journal of Accounting Research - Decision on Manuscript ID AJAR-04-2022-0119.R1

1 pesan

Asian Journal of Accounting Research <onbehalf@manuscriptcentral.com>
Balas Ke: harymawan.iman@feb.unair.ac.id
Kepada: mohnasih@feb.unair.ac.id

29 Agustus 2022 pukul 16.15

29-Aug-2022

Dear Prof. Nashih: Manuscript ID AJAR-04-2022-0119.R1 entitled "CEO MASCULINITY AND CSR DISCLOSURE: EVIDENCE FROM INDONESIA" which you submitted to the Asian Journal of Accounting Research, has been reviewed. The comments of the reviewer(s) are included at the bottom of this letter.

The reviewer(s) have recommended publication, but also suggest some minor revisions to your manuscript. 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/ajar> 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.

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

Sincerely,
Dr. Iman Harymawan
Editor, Asian Journal of Accounting Research
harymawan.iman@feb.unair.ac.id

Reviewer(s)' and Associate Editor Comments to Author:

Reviewer: 1

Recommendation: Minor Revision

Comments:

Authors are advised to pay more attention to improving the quality of their writing style so that it is more attractive to the readers of this journal.

Additional Questions:

1. **Originality:** Does the paper contain new and significant information adequate to justify publication?: No. Despite the many efforts made by the authors, I still do not see enough innovation and originality in this article to be published in this journal, and there is still a need to focus more on research content.
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?: There are many researches in emerging markets regarding the disclosure of social responsibility that you have not mentioned. For example

<https://doi.org/10.1108/JABES-06-2018-0028>

<https://doi.org/10.1002/csr.2079>

<https://doi.org/10.4018/978-1-7998-8594-8.ch009>

In addition, the paragraphs of this research are written very poorly in terms of structure. Most of these paragraphs consist of 5 or 6 lines, which is not very beautiful and attractive for the reader. Authors should try to develop related content in each paragraph in a coherent and integrated way so that they can make the audience eager to continue reading the article in the next paragraphs. Note: Writing is an art and authors should always pay more attention to the attractiveness of a scientific article

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?: It is acceptable.

4. **Results:** Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Yes it is ok.

5. **Practicality and/or Research implications:** Does the paper identify clearly any implications for practice and/or further research? Are these implications consistent with the findings and conclusions of the paper?: It is ok.

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 article does not have any special problem in terms of language.

Reviewer: 2

Recommendation: Minor Revision

Comments:

This paper has interesting hidden potential. I looking forward to your revised paper. Please submit your revised paper based on my comment.

Additional Questions:

1. **Originality:** Does the paper contain new and significant information adequate to justify publication?: This research topic is quite interesting because it tries to provide new empirical evidence regarding the characteristics of CEOs in terms of biological attributes. However, this researcher needs to clearly state the novelty and innovations brought into the accounting field.

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?: Researchers can explain why CEO masculinity can be explained using Upper Echelons Theory when it is associated with CSR, why not use another theory? Researchers can also add the number of OJK rules (which regulations) that explain issues regarding the board so that it can strengthen the institutional setting.

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 have no issues.

4. **Results:** Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: I have no issues.

5. **Practicality and/or Research implications:** Does the paper identify clearly any implications for practice and/or further research? Are these implications consistent with the findings and conclusions of the paper?: I have no issues.

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.: There is no problem regarding the term of language.

Associate Editor

Comments to the Author:

(There are no comments.)



Nashih A. Wahab <mohnasih@feb.unair.ac.id>

Asian Journal of Accounting Research - Manuscript ID AJAR-04-2022-0119.R2

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Asian Journal of Accounting Research <onbehalf@manuscriptcentral.com>

18 September 2022 pukul 17.03

Balas Ke: yanipermatasari@feb.unair.ac.id

Kepada: mohnasih@feb.unair.ac.id

18-Sep-2022

Dear Prof. Nashih:

Your manuscript entitled "CEO MASCULINITY AND CSR DISCLOSURE: EVIDENCE FROM INDONESIA" has been successfully submitted online and is presently being given full consideration for publication in the Asian Journal of Accounting Research.

Your manuscript ID is AJAR-04-2022-0119.R2.

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Thank you for submitting your manuscript to the Asian Journal of Accounting Research.

Sincerely,
Asian Journal of Accounting Research Editorial Office

Acceptance	
Rejection	
Revise and resubmit	
Acceptance	17 Oktober 2022
Comments & Responses	

ACTION	STATUS	ID	TITLE	SUBMITTED	DECISIONED
Forms Completion submitted (30-Oct-2022) - view	AE: Tjahjadi, Bambang EIC: Harymawan, Iman EA: Permatasari, Yanti EA: Harymawan, Iman	AJAR-04-2022-0119.R2	CEO MASCULINITY AND CSR DISCLOSURE: EVIDENCE FROM INDONESIA	18-Sep-2022	17-Oct-2022
	<ul style="list-style-type: none"> Accept (17-Oct-2022) 				
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Nashih A. Wahab <mohnasih@feb.unair.ac.id>

Asian Journal of Accounting Research - Decision on AJAR-04-2022-0119.R2

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Asian Journal of Accounting Research <onbehalf@manuscriptcentral.com>

17 Oktober 2022 pukul 10.20

Balas Ke: harymawan.iman@feb.unair.ac.id

Kepada: mohnasih@feb.unair.ac.id, nadia.anridho@feb.unair.ac.id, nadia.klarita.rahayu-2015@feb.unair.ac.id, jenowla@ilstu.edu

17-Oct-2022

Dear Prof. Nashih:

It is a pleasure to accept your manuscript entitled "CEO MASCULINITY AND CSR DISCLOSURE: EVIDENCE FROM INDONESIA" in its current form for publication in Asian Journal of Accounting Research. The comments of the reviewer(s) who reviewed your manuscript are included at the foot of this letter.

Please go to your Author Centre on ScholarOne Manuscripts (Manuscripts with Decisions/Manuscripts I have co-authored) to complete the licence form. We cannot publish your paper without the licence form. If any of the information is incorrect, please contact the journal's Content Editor immediately.

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

Sincerely,

Dr. Iman Harymawan

Editor, Asian Journal of Accounting Research

harymawan.iman@feb.unair.ac.id

Reviewer(s) and Associate Editor Comments to Author:

Reviewer: 1

Recommendation: Accept

Comments:

This is a fascinating paper. I think this paper is appropriate for the AJAR publication. I hope to see soon this paper in AJAR.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: Well done, thank you for address the issue.
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?: Thank you for address the issue.
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 have no issues.
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: I have no issues.
5. Practicality and/or Research implications: Does the paper identify clearly any implications for practice and/or further research? Are these implications consistent with the findings and conclusions of the paper?: I have no issues.
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.: I have no issues.

Associate Editor
Comments to the Author:
(There are no comments.)