

# Publication Logbook

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**Article Title:**

**Carbon Emissions, Firm Size, and Corporate Governance Structure: Evidence from the Mining and Agricultural Industries in Indonesia**

**Latest status:**

**Published at Sustainability**

**CPEBR RESEARCH SERIES 2019**

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# Carbon Emissions, Firm Size, and Corporate Governance Structure: Evidence from the Mining and Agricultural Industries in Indonesia

List of the author(s):	
First	Mohammad Nasih, <i>Universitas Airlangga, Indonesia</i>
Second	Iman Harymawan, <i>Universitas Airlangga, Indonesia / CPEBR*</i>
Third	Yuanita Intan Paramitasari, <i>Universitas Airlangga, Indonesia</i>
Fourth	Azizah Handayani, <i>Universitas Airlangga, Indonesia</i>
*Corresponding author	
Funding scheme	TAHIR
<b><u>NEW SUBMISSION (1)</u></b>	
Journal name	Sustainability
Quartile (SCOPUS)	Q2
Submitted date	14 March 2019
Submission link	<a href="https://www.mdpi.com/journal/sustainability">https://www.mdpi.com/journal/sustainability</a>
Publisher	MDPI
ISSN	2071-1050
<b><u>Decision ROUND 1</u></b>	
Rejection	
Revise and resubmit	25 March 2019
Acceptance	
Comments & Responses	
Response to Reviewer 1 Comments	
<p>Point 1: The manuscript fits within the journal's goals and audience. It addresses the discourse around emission reduction and firm size. The author(s) try to fill a gap as a focus on Indonesia compared to developed companies in the context of firm size is limited. All in all, the manuscript develops an interesting idea that also falls within the scope of the journal. The submission has some merits, which I shall omit for the sake of brevity. Therefore, this review focuses on the two critical issues that would help to strengthen the manuscript.</p> <p>Response 1: Thank you for your helpful suggestions. We have addressed your suggestions as follow:</p> <p>Point 2: First, it seems that the whole document has not been proof-read and the writing/grammar is rather sloppy. There is an absolute need for the current text to be edited to eliminate the grammatical and spelling errors and to conform to correct scientific English. Currently, the text/language does not comply with the journal standard.</p> <p>Response 2: The revised version of this paper have been proofread by proofers.com</p> <p>Point 3: Second, a look at other publications in the same area might help: Although the literature review discusses the current state and has formulated relevant arguments, some seminal or highly cited references are missing and should be incorporated, for instance:</p>	

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Matsumura, E.M., Prakash, R. and Vera-Munoz, S.C., 2013. Firm-value effects of carbon emissions and carbon disclosures. *The Accounting Review*, 89(2), pp.695-724.

Bae Choi, B., Lee, D. and Psaros, J., 2013. An analysis of Australian company carbon emission disclosures. *Pacific Accounting Review*, 25(1), pp.58-79.

Herold, D.M. and Lee, K.H., 2018. The influence of internal and external pressures on carbon management practices and disclosure strategies. *Australasian Journal of Environmental Management*, 26(1), pp.63-81.

Li, L., Liu, Q., Wang, J. and Hong, X., 2019. Carbon Information Disclosure, Marketization, and Cost of Equity Financing. *International journal of environmental research and public health*, 16(1), p.150.

Luo, L. and Tang, Q., 2014. Does voluntary carbon disclosure reflect underlying carbon performance?. *Journal of Contemporary Accounting & Economics*, 10(3), pp.191-205.

Herold, D.M., Farr-Wharton, B., Lee, K.H. and Groschopf, W., 2018. The interaction between institutional and stakeholder pressures: Advancing a framework for categorising carbon disclosure strategies. *Business Strategy & Development*, pp. 1–14, doi.org/10.1002/bsd2.44

Zhang, B. and Wang, Z., 2014. Inter-firm collaborations on carbon emission reduction within industrial chains in China: practices, drivers and effects on firms' performances. *Energy Economics*, 42, pp.115-131.

Herold, D. and Lee, K.H., 2017. The influence of the sustainability logic on carbon disclosure in the global logistics industry: The case of Dhl, Fdx and Ups. *Sustainability*, 9(4), p.601.

These references might strengthen the author's arguments or provide a stronger theoretical foundation for the paper's contribution. The references may also be used to identify more relevant literature.

Response 3: Thank you for suggesting us some articles. We have incorporated some suggested articles into our revised paper. We feel that those articles help us to better highlight the novelty of the paper.

#### Response to Reviewer 2 Comments

Point 1: Thank you for the interesting research "Carbon Emission and Firm Size: Evidence from the Mining and Agricultural Industries in Indonesia". Several remarks regarding presented research are following: In the paper must be presented newly literature reference at presented topic of the research (2019-2017 year);

Response 1: We have added some more recent articles to our references

Point 2: The implementation of sector and analysed firm activity fields must be analysed. How implemented activity or sector there are active the firms must be presented.

Response 2: We have added those information in the introduction.

Point 3: For the evaluation must be selected several methods for the calculation.

Response 3: We have revised the methods for the calculation by adding several methods.

Point 4: Comparison of the results must be show before "conclusions and suggestion".

Response 4: We have revised the conclusion and suggestion by adding the comparison of the results.

Point 5: The formulas presented in the research must be numbered.

Response 5: We have revised the formula presentation.

#### Response to Reviewer 3 Comments

Point 1: Why mention the software used in estimations in the abstract?

Response 1: We have rewritten the abstract to be better highlight the findings of the paper.

Point 2: It is not a novel issue; just an application in a different country of a pre-existing work. Why is the agricultural sector so important for the analysis? Just because the authors want to infer about the factors? But why is this so important? This should be the distinguishing factors that authors' should bet in explaining and providing reasoning.

Response 2: We have added the reasoning in our hypotheses development, also in result and analysis section as we use industry characteristics as the independent variable.

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Point 3: The transition period could be influencing the results? The authors only mention that they account for it but do not explain in the introduction.

Response 3: We have added the further explanation of the transition period in the introduction.

Point 4: I do not understand how authors could derive hypothesis one stating that it is based on the literature review, which is not in its present form. Just disclosure of information and not related to firm size; just firm image. Please add more literature to fundament your decision.

Response 4: We have added more literatures to fundament our hypotheses.

Point 5: No further reasoning is provided for the inclusion of control variables. The work develops and still there is no reasoning for why using these variables as control and what could be their influencing role. For example...why Board of commissioner's structure?

Response 5: We have added further reasoning for the inclusion of control variables in the data and research methodology section.

Point 6: The literature review is very poor considering the already existent literature.

Response 6: We have added some recent articles to better highlight the literature review.

Point 7: Equations are not numbered and contain English errors.

Response 7: We have revised the formula/equation presentation.

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### Decision ROUND 2

Rejection	
Revise and resubmit	15 April 2019
Acceptance	

### Comments & Responses

[Sustainability] Manuscript ID: sustainability-474153 - Minor Revisions Inbox x



Ellis Liu <ellis.liu@mdpi.com>

to me, Mohammad, Yuanita, Azizah, Sustainability

Mon, 15 Apr 2019, 08:36



Dear Dr. Harymawan,

Thank you for submitting your manuscript:

Manuscript ID: sustainability-474153

Type of manuscript: Article

Title: Carbon Emission and Firm Size: Evidence from the Mining and Agricultural Industries in Indonesia

Authors: Mohammad Nasih, Iman Harymawan \*, Yuanita Intan Paramitasari, Azizah Handayani

Received: 14 March 2019

E-mails: [mnasih@feb.unair.ac.id](mailto:mnasih@feb.unair.ac.id), [harymawan.iman@feb.unair.ac.id](mailto:harymawan.iman@feb.unair.ac.id), [yuanita.intan-13@feb.unair.ac.id](mailto:yuanita.intan-13@feb.unair.ac.id), [azizahhandayania@gmail.com](mailto:azizahhandayania@gmail.com)

Submitted to section: Economic, Business and Management Aspects of Sustainability,

[https://www.mdpi.com/journal/sustainability/sections/management\\_aspects\\_of\\_sustainability](https://www.mdpi.com/journal/sustainability/sections/management_aspects_of_sustainability)

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It has been reviewed by experts in the field and we request that you make minor revisions before it is processed further. Please find your manuscript and the review reports at the following link:  
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Please revise the manuscript according to the reviewers' comments and upload the revised file within 3 days. Use the version of your manuscript found at the above link or attachment for your revisions, as the editorial office may have made formatting changes to your original submission. Any revisions should be clearly highlighted, for example using the "Track Changes" function in Microsoft Word, so that they are easily visible to the editors and reviewers. Please provide a short cover letter detailing any changes, for the benefit of the editors and reviewers.

If the reviewers have suggested that your manuscript should undergo extensive English editing, please address this during revision. We suggest that you have your manuscript checked by a native English speaking colleague or use a professional English editing service.

Do not hesitate to contact us if you have any questions regarding the revision of your manuscript or if you need more time. We look forward to hearing from you soon.

Kind regards,  
Ellis Liu  
Assistant Editor  
Email: [ellis.liu@mdpi.com](mailto:ellis.liu@mdpi.com)

--  
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## Response to Reviewer 1 Comments

Point 1: The authors have incorporated the changes. The text should be read and edited by a native and experienced academic again, but can then be published.

Response 1: The manuscript has been read and edited by a native and experienced academic by proofers.com.

## Response to Reviewer 3 Comments

Point 1: The authors have now answered to the raised queries. English language and style are fine/minor spell check required.

Response 1: English language and style are already been spell-checked.

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### **Decision ROUND 3**

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Rejection	
Revise and resubmit	22 April 2019
Acceptance	
Comments & Responses	

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[Sustainability] Manuscript ID: sustainability-474153 - Reminder - Final Proofreading Before Publication



Ellis Liu <ellis.liu@mdpi.com>

to me, Mohammad, Yuanita, Azizah, Sustainability

Mon, 22 Apr 2019, 07:40



Dear Dr. Harymawan,

We recently invited you to proofread your manuscript prior to publication:

Manuscript ID: sustainability-474153

Type of manuscript: Article

Title: Carbon Emission and Firm Size: Evidence from the Mining and Agricultural Industries in Indonesia

Authors: Mohammad Nasih, Iman Harymawan \*, Yuanita Intan Paramitasari, Azizah Handayani

Received: 14 March 2019

E-mails: [mnasih@feb.unair.ac.id](mailto:mnasih@feb.unair.ac.id), [harymawan.iman@feb.unair.ac.id](mailto:harymawan.iman@feb.unair.ac.id),

[yuanita.intan-13@feb.unair.ac.id](mailto:yuanita.intan-13@feb.unair.ac.id), [azizahhandayania@gmail.com](mailto:azizahhandayania@gmail.com) Submitted to

section: Economic, Business and Management Aspects of Sustainability,

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Ellis Liu

Assistant Editor

Email: [ellis.liu@mdpi.com](mailto:ellis.liu@mdpi.com)

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**[Sustainability] Manuscript ID: sustainability-474153 - Minor Revisions**1 message

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**Ellis Liu** <ellis.liu@mdpi.com>

15 April 2019 at 08:36

Reply-To: ellis.liu@mdpi.com

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

Cc: Mohammad Nasih &lt;mnasih@feb.unair.ac.id&gt;, Yuanita Intan Paramitasari &lt;yuanita.intan-13@feb.unair.ac.id&gt;, Azizah Handayani &lt;azizahhandayania@gmail.com&gt;, Sustainability Editorial Office &lt;sustainability@mdpi.com&gt;

Dear Dr. Harymawan,

Thank you for submitting your manuscript:

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Received: 14 March 2019

E-mails: [mnasih@feb.unair.ac.id](mailto:mnasih@feb.unair.ac.id), [harymawan.iman@feb.unair.ac.id](mailto:harymawan.iman@feb.unair.ac.id), [yuanita.intan-13@feb.unair.ac.id](mailto:yuanita.intan-13@feb.unair.ac.id), [azizahhandayania@gmail.com](mailto:azizahhandayania@gmail.com)

Submitted to section: Economic, Business and Management Aspects of Sustainability,

[https://www.mdpi.com/journal/sustainability/sections/management\\_aspects\\_of\\_sustainability](https://www.mdpi.com/journal/sustainability/sections/management_aspects_of_sustainability)

It has been reviewed by experts in the field and we request that you make minor revisions before it is processed further. Please find your manuscript and the review reports at the following link:

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Your co-authors can also view this link if they have an account in our submission system using the e-mail address in this message.

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If the reviewers have suggested that your manuscript should undergo extensive English editing, please address this during revision. We suggest that you have your manuscript checked by a native English speaking colleague or use a professional English editing service.

Do not hesitate to contact us if you have any questions regarding the revision of your manuscript or if you need more time. We look forward to hearing from you soon.

Kind regards,

Ellis Liu

Assistant Editor

Email: [ellis.liu@mdpi.com](mailto:ellis.liu@mdpi.com)

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269K



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## [Sustainability] Manuscript ID: sustainability-474153 - Reminder - Final Proofreading Before Publication

7 messages

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Ellis Liu <ellis.liu@mdpi.com>

22 April 2019 at 07:40

Reply-To: ellis.liu@mdpi.com

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

Cc: Mohammad Nasih <mnasih@feb.unair.ac.id>, Yuanita Intan Paramitasari <yuanita.intan-13@feb.unair.ac.id>, Azizah Handayani <azizahhandayania@gmail.com>, Sustainability Editorial Office <sustainability@mdpi.com>

Dear Dr. Harymawan,

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Type of manuscript: Article

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Authors: Mohammad Nasih, Iman Harymawan \*, Yuanita Intan Paramitasari, Azizah Handayani

Received: 14 March 2019

E-mails: [mnasih@feb.unair.ac.id](mailto:mnasih@feb.unair.ac.id), [harymawan.iman@feb.unair.ac.id](mailto:harymawan.iman@feb.unair.ac.id), [yuanita.intan-13@feb.unair.ac.id](mailto:yuanita.intan-13@feb.unair.ac.id), [azizahhandayania@gmail.com](mailto:azizahhandayania@gmail.com) Submitted to section: Economic, Business and Management Aspects of Sustainability, [https://www.mdpi.com/journal/sustainability/sections/management\\_aspects\\_of\\_sustainability](https://www.mdpi.com/journal/sustainability/sections/management_aspects_of_sustainability)

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

22 April 2019 at 13:36

To: Ellis Liu <ellis.liu@mdpi.com>

Cc: Mohammad Nasih <mnasih@feb.unair.ac.id>, Yuanita Intan Paramitasari <yuanita.intan-13@feb.unair.ac.id>, Azizah Handayani <azizahhandayania@gmail.com>, Sustainability Editorial Office <sustainability@mdpi.com>

Dear Ellis,

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Since the previous manuscript revision that we uploaded, however, in the system (my account), the title, abstract, and the email of the first author are still remaining the same as the first version before any revisions are made.

Therefore, we would like to ask that after we have uploaded the final proofing manuscript, could the important changes such as title, abstract, and the email of the first author be changed into the newest version in the system (my account) as it is written in final proofing manuscript?

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We are looking forward to hearing from you soon.

Thank you.

Regards,

[Quoted text hidden]

--

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

Department of Accountancy

Faculty of Economics and Business

Universitas Airlangga

[www.feb.unair.ac.id](http://www.feb.unair.ac.id)

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



---

**Ellis Liu** <ellis.liu@mdpi.com>

22 April 2019 at 13:49

Reply-To: ellis.liu@mdpi.com

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

Cc: Mohammad Nasih <mnasih@feb.unair.ac.id>, Yuanita Intan Paramitasari <yuanita.intan-13@feb.unair.ac.id>, Azizah Handayani <azizahhandayania@gmail.com>, Sustainability Editorial Office <sustainability@mdpi.com>

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Ellis

Assistant Editor

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[www.feb.unair.ac.id](http://www.feb.unair.ac.id) <<http://www.feb.unair.ac.id>>  
<http://orcid.org/0000-0001-7621-6252>

---

Iman Harymawan <[harymawan.iman@feb.unair.ac.id](mailto:harymawan.iman@feb.unair.ac.id)>  
To: Ellis Liu <[ellis.liu@mdpi.com](mailto:ellis.liu@mdpi.com)>

23 April 2019 at 18:38

Cc: Mohammad Nasih <mnasih@feb.unair.ac.id>, Yuanita Intan Paramitasari <yuanita.intan-13@feb.unair.ac.id>, Azizah Handayani <azizahhandayania@gmail.com>, Sustainability Editorial Office <sustainability@mdpi.com>

Dear Ellis,

Thank you for your immediate response.  
We have resubmitted the final version.

For the payment, we would like to ask a new invoice that contained the latest information about our final version that has been resubmitted in the system, such as the title and the authors' name and emails. We would like to state that our article titled "**Carbon Emissions, Firm Size, and Corporate Governance Structure: Evidence from the Mining and Agricultural Industries in Indonesia**" as it is same as our title in the final proofing manuscript.

Also, we would like to ask your help to change these latest changes in the system as we have resubmitted the final proofing manuscript.

I am looking forward to hearing from you soon.

Thank you.

Regards,

[Quoted text hidden]

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

Department of Accountancy

Faculty of Economics and Business

Universitas Airlangga

[www.feb.unair.ac.id](http://www.feb.unair.ac.id)

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



---

Ellis Liu <ellis.liu@mdpi.com>

24 April 2019 at 08:56

Reply-To: ellis.liu@mdpi.com

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

Cc: Mohammad Nasih <mnasih@feb.unair.ac.id>, Yuanita Intan Paramitasari <yuanita.intan-13@feb.unair.ac.id>, Azizah Handayani <azizahhandayania@gmail.com>, Sustainability Editorial Office <sustainability@mdpi.com>

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I am looking forward to hearing from you.

Kind regards,

Ellis

Assistant Editor

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On 2019/4/23 19:38, Iman Harymawan wrote:

Dear Ellis,

Thank you for your immediate response. We have resubmitted the final version.

For the payment, we would like to ask a new invoice that contained the latest information about our final version that has been resubmitted in the system, such as the title and the authors' name and emails. We would like to state that our article titled **"Carbon Emissions, Firm Size, and Corporate Governance Structure: Evidence from the Mining and Agricultural Industries in Indonesia"** as it is same as our title in the final proofing manuscript.

Also, we would like to ask your help to change these latest changes in the system as we have resubmitted the final proofing manuscript.

I am looking forward to hearing from you soon.

Thank you.

Regards,

On Mon, 22 Apr 2019 at 13:49, Ellis Liu <[ellis.liu@mdpi.com](mailto:ellis.liu@mdpi.com)> <<mailto:ellis.liu@mdpi.com>>> wrote:

Dear Iman,

Thank you very much for your e-mail. We will help you change the title, abstract and the email in system after you resubmitted. Do not worry about that.

If you receive the wrong invoice, please contact me or [billing@mdpi.com](mailto:billing@mdpi.com) <<mailto:billing@mdpi.com>> at your earliest

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<<mailto:ellis.liu@mdpi.com> <<mailto:ellis.liu@mdpi.com>>>> wrote:

Dear Dr. Harymawan,

We recently invited you to proofread your manuscript prior to publication:

Manuscript ID: sustainability-474153 Type of manuscript: Article  
Title: Carbon Emission and Firm Size: Evidence from the Mining and Agricultural Industries in Indonesia Authors: Mohammad Nasih, Iman Harymawan \*, Yuanita Intan Paramitasari, Azizah Handayani  
Received: 14 March 2019 E-mails: [mnasih@feb.unair.ac.id](mailto:mnasih@feb.unair.ac.id)

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Kind regards,

Ellis Liu Assistant Editor Email: [ellis.liu@mdpi.com](mailto:ellis.liu@mdpi.com)

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-- \*Iman Harymawan, Ph.D. (/CityU of HK)\* Department of Accountancy Faculty of Economics and Business Universitas Airlangga [www.feb.unair.ac.id](http://www.feb.unair.ac.id) [<http://www.feb.unair.ac.id>](http://www.feb.unair.ac.id)

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

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---

**Iman Harymawan** [<harymawan.iman@feb.unair.ac.id>](mailto:harymawan.iman@feb.unair.ac.id)

24 April 2019 at 10:43

To: Ellis Liu [<ellis.liu@mdpi.com>](mailto:ellis.liu@mdpi.com), [billing@mdpi.com](mailto:billing@mdpi.com)

Cc: Mohammad Nasih [<mnasih@feb.unair.ac.id>](mailto:mnasih@feb.unair.ac.id), Yuanita Intan Paramitasari [<yuanita.intan-13@feb.unair.ac.id>](mailto:yuanita.intan-13@feb.unair.ac.id), Azizah Handayani [<azizahhandayania@gmail.com>](mailto:azizahhandayania@gmail.com), Sustainability Editorial Office [<sustainability@mdpi.com>](mailto:sustainability@mdpi.com)

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I am looking forward to hearing from you.

Regards,

[Quoted text hidden]

--

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

Department of Accountancy

Faculty of Economics and Business

Universitas Airlangga

[www.feb.unair.ac.id](http://www.feb.unair.ac.id)

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



**Qun Huang** <[qun.huang@mdpi.com](mailto:qun.huang@mdpi.com)>

27 April 2019 at 09:58

To: [harymawan.iman@feb.unair.ac.id](mailto:harymawan.iman@feb.unair.ac.id)

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Dear Dr. Harymawan,

Thank you for your message and support of open access.

Please find attached the revised invoice and receipt.

Let me know if you have any questions.

Kind regards,

Qun Huang

Financial Assistant

Ms. Qun Huang

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On 2019/4/26 21:51, MDPI billing wrote:

please revise the title

Kind regards,  
Aleksandra

----- Forwarded Message -----

From: "Iman Harymawan" <[harymawan.iman@feb.unair.ac.id](mailto:harymawan.iman@feb.unair.ac.id)>

To: "Ellis Liu" <[ellis.liu@mdpi.com](mailto:ellis.liu@mdpi.com)>, [billing@mdpi.com](mailto:billing@mdpi.com)

Cc: "Mohammad Nasih" <[mnasih@feb.unair.ac.id](mailto:mnasih@feb.unair.ac.id)>, "Yuanita Intan Paramitasari" <[yuanita.intan-13@feb.unair.ac.id](mailto:yuanita.intan-13@feb.unair.ac.id)>, "Azizah Handayani" <[azizahhandayania@gmail.com](mailto:azizahhandayania@gmail.com)>, "Sustainability Editorial Office" <[sustainability@mdpi.com](mailto:sustainability@mdpi.com)>

Sent: Wednesday, April 24, 2019 5:43:03 AM

Subject: Re: [Sustainability] Manuscript ID: sustainability-474153 - Reminder - Final Proofreading Before

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**Iman Harymawan**  
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Article Title: "Carbon Emissions, Firm Size, and Corporate Governance Structure: Evidence from the Mining and Agricultural Industries in Indonesia"  
Name of co-authors: Mohammad Nasih , Iman Harymawan , Yuanita Intan Paramitasari and Azizah Handayani  
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