Publication Logbook

Article Title: CEO & CFO Education and R&D Investment in Indonesia

Latest status: Published at Australasian Accounting, Business and Finance Journal



CPEBR RESEARCH SERIES 2020

CEO & CFO Education and R&D Investment in Indonesia

List of the author(s):		
First	Iman Harymawan, Universitas Airlangga, Indonesia / CPEBR*	
Second	Mohammad Nasih, Universitas Airlangga, Indonesia	
Third	Dian Agustia, Universitas Airlangga, Indonesia	
Fourth	Melinda Cahyaning Ratri, Universitas Airlangga, Indonesia	
Fifth	John Nowland, Illinois State University, U.S.A	
*Corresponding author		
Funding scheme	Internal – Fakultas Ekonomi dan Bisnis Universitas Airlangga	
	NEW SUBMISSION (1)	
Journal name	Review of Managerial Science	
Quartile (SCOPUS)	Q1	
Submitted date	5 Januari 2019	
Submission link	https://rmsc.editorialmanager.com/	
Publisher	Springer Verlag	
	Decision ROUND 1	
Rejection	√ (10 Maret 2019)	
Revise and resubmit		
Acceptance		
Comments & Responses		

RMSC: Your manuscript entitled CEO & CFO Education and R&D Investment in Indonesia X 🖶 🖸 External 🔵 Inbox 🗴 Sun, 10 Mar 2019, 23:58 🟠 🕤 🚦 Ralf Ewert <em@editorialmanager.com> . to me 👻 Ref.: Ms. No. RMSC-D-19-00005 CEO & CFO Education and R&D Investment in Indonesia Review of Managerial Science Dear Dr. Harymawan, a reviewer's thoughtful comments on your work have now been received. You will see that s/he is advising against publication of your work. We share the reviewer's concerns. Thus, and with regret, I must inform you that your paper is not publishable in RMS. The reviewer's comments can be found at the end of this email or can be accessed by following the provided link. As you will see, the main concern is that the results are not novel and already well established in prior literature. We nevertheless thank you for giving us the opportunity to consider your work. We regret that the outcome of the current submission has not been successful, but we hope that you will still consider RMS as a potential outlet to publish your research. Yours sincerely

Ralf Ewert Editor-in-Chief Review of Managerial Science

COMMENTS TO THE AUTHOR:

Review of RMSC-D-19-00005, "CEO & CFO Education and R&D Investment in Indonesia"

This will be a short review and I apologize for that. It is by no means to disrespect the authors and their hard and good work. I find the results of this paper to be obvious, and non-novel. Hence, this paper is not interesting to the readers of our journal, as the research has already firmly established this over a period of over 30 years (sorting/selection/tournament theory). You can see Goel and Thakor (JF, 2008), Jovanovic (1979), Harris and Weiss (1984). Let me explain a bit further: it is obvious that more educated executives invest more into R&D. R&D intensive firms self-select into CEOs with more advanced degrees, and vice-versa. Typical R&D intensive firms have CEOs that are engineers, medical scientists, tech programmers, etc. On the other hand, non-R&D firms such as retail, services, transport, etc – do not hire CEOs that are R&D qualified. In contract to your arguments about the CEO, your paper finds the opposite result regarding the CEO – that it is

negatively associated with R&D. On this point, I disagree with your explanation that CFOs who have a professional certification are risk averse and are less likely to conduct R&D. I suspect that the real reason behind this result is the notion that R&D intensive firms care less about control than about innovation, while in non R&D firms, control is of paramount importance (since they do not enjoy the high margins given through innovation, they need to improve margins by cutting costs). Hence, the findings of this paper do not indication causation – but rather selection – and the findings are well known in the literature.

Otherwise, I find the paper to be well written, the findings solid, and that the authors have done a good job in conducting this research. I wish them good luck in finding a good home for the journal.

Message from Springer Nature, publisher of Review of Managerial Science:

Although your manuscript was not suitable for Review of Managerial Science,

Springer Nature is keen to help you find a suitable journal to publish your manuscript from our portfolio of over 2,600 journals.

One of our Submission Editorial Advisors will be in touch shortly to help you find the most relevant journal for your manuscript.

Recipients of this email are registered users within the Editorial Manager database for this journal. We will keep your information on file to use in the process of submitting, evaluating and publishing a manuscript. For more information on how we use your personal details please see our privacy policy at https://www.springernature.com/production-privacy-policy. If you no longer wish to receive messages from this journal or you have questions regarding database management, please contact the Publication Office at the link below.

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: https://www.editorialmanager.com/msc/login.asp?a=r) Please contact the publication office if you have any questions.

<u>NEW SUBMISSION (2)</u>			
Journal name	Australasian Accounting, Business and Finance Journal		
Quartile (SCOPUS)	Q3		
Submitted date	3 April 2019		
Submission link	https://ro.uow.edu.au/cgi/preview.cgi?article=1967&context=aa bfj		
Publisher	University of Wollongong Australia		
ISSN	1834-2019		
	Decision ROUND 1		
Rejection			
Revise and resubmit	√ (4 Juli 2019)		
Acceptance			
Comments & Responses			

	MS #1967 - Australasian Accounting, Business and Finance Journal (External) > Indox x		\$	•	Ø
?	Ciorstan Smark <editor-aabfj-1967-1961657@ro.uow.edu.au> Thu, 4 Jul 2019 to me, The, The ➡</editor-aabfj-1967-1961657@ro.uow.edu.au>	9, 09:23	☆	4	÷
	Dear Iman Harymawan, Mohammad Nasih, Melinda Cahyaning Ratri, and John Nowland				
	We believe that your submission "CEO & CFO Education and R&D Investment in Indonesia" shows considerable promise. Although we cannot accept it in its curren certain changes we may be able to accept your submission.	t form, we	e believ	e that v	with
	To see the reviews, please go to the following page:				
	https://ro.uow.edu.au/cgi/preview.cgi?article=1967&context=aabfj				
	To submit a revision, use the Revise Submission link on that page.				
	Thank you,				
	Ciorstan Smark Editor				
	Australasian Accounting Rusiness and Finance Journal				

Decision ROUND 2		
Rejection		
Revise and resubmit	√ (25 Agustus 2019)	
Acceptance		
Acceptance Comments & Responses		

MS #1967: Update submitted for "CEO & CFO Education and R&D Investment in Indones [External] > Inbox x	sia"		•	Z
Editors of Australasian Accounting, Business and Finance Journal <editors-aabfj-1967@ro.uow.edu.au> to me, The, Assigned ↓</editors-aabfj-1967@ro.uow.edu.au>	25 Aug 2019, 00:45	☆	¢	:
This is an automatically-generated note to inform you that "Iman Harymawan" < <u>harymawan.iman@feb.unair.ac.id</u> > has submitted an update to MS # Investment in Indonesia," in Australasian Accounting, Business and Finance Journal.	1967, " <mark>CEO</mark> & <mark>CFO</mark> Edu	cation a	ind <mark>R&I</mark>	D
The reason for update is: major revision				
The changes made are: Previously, a major revision was invited. This is that major revision. "Dian Agustia" < <u>dian.agustia@teb.unair.ac.id</u> > added as an author.				
The authors are: "Iman Harymawan" < <u>harymawan.iman@feb.unair.ac.id</u> > "Mohammad Nasih" < <u>mnasih@feb.unair.ac.id</u> > "Dian Agustia" < <u>dian.agustia@feb.unair.ac.id</u> > "Welinda Cahyaning Ratri" < <u>melinda cahyaning ratri-2018@feb.unair.ac.id</u> > "John Nowland" <j<u>enowla@ilstu.edu></j<u>	/ technolog / filli	0.0111	-	
	External Discretion Control of Australasian Accounting, Business and Finance Journal <editors-aabfj-1967@ro.uow.edu.au> to me, The, Assigned This is an automatically-generated note to inform you that "Iman Harymawan" <<u>harymawan iman@feb.unair.ac.id</u>> has submitted an update to MS # Investment in Indonesia," in Australasian Accounting, Business and Finance Journal. The reason for update is: major revision The changes made are: Previously, a major revision was invited. This is that major revision. "Dian Agustia" <<u>dian.agustia@feb.unair.ac.id</u>> added as an author. The authors are: "Iman Harymawan' <u>harymawan iman@feb.unair.ac.id</u>> added as an author. The authors are: "Iman Harymawan' <u>harymawan iman@feb.unair.ac.id</u>> "Mohammad Nasih" <u>fmash@feb.unair.ac.id</u>> "Mohammad Nasih" <u>fmash@feb.unair.ac.id</u>> "Mohammad Nasih" <u>fmash@feb.unair.ac.id</u>> "Mohammad Nasih" <u>fmash@feb.unair.ac.id</u>> "Melinda Cahyaning Rati"</editors-aabfj-1967@ro.uow.edu.au>	Editors of Australasian Accounting, Business and Finance Journal <editors-aabfj-1967@ro.uow.edu.au> to me, The, Assigned → This is an automatically-generated note to inform you that "Iman Harymawan" <<u>harymawan iman@feb unair ac.id</u>> has submitted an update to MS #1967, "CEO & CFO Edu Investment in Indonesia," in Australasian Accounting, Business and Finance Journal. The reason for update is: major revision The changes made are: Previously, a major revision was invited. This is that major revision. "Dian Agustia" <<u>dian agustia@feb unair ac.id</u>> added as an author. The authors are: "man Harymawan" <<u>harymawan iman@feb unair ac.id</u>> "Mohammad Nasith" <<u>mansih@feb unair ac.id</u>> "Mohammad Nasith" <<u>Marymawan iman@feb unair ac.id</u>> "Mohammad Nasith" <<u>Marymawan iman@feb unair ac.id</u>> "Melinda Cahyaning Rati" <<u>Marymawan Ration</u></editors-aabfj-1967@ro.uow.edu.au>	External > Index x 25 Aug 2019, 00.45 ★ Come, The, Assigned ↓ 25 Aug 2019, 00.45 This is an automatically-generated note to inform you that "Iman Harymawan" < <u>harymawan iman@feb.unair ac.id</u> > has submitted an update to MS #1967, "CEQ & CFO Education a investment in Indonesia," in Australasian Accounting, Business and Finance Journal. The reason for update is: major revision The changes made are: Previously, a major revision was invited. This is that major revision. "Dian Agustia" < <u>dian agustia@feb.unair ac.id</u> > added as an author. The authors are: "Iman Harymawan" < <u>harymawan iman@feb.unair ac.id</u> > added as an author. "Dian Agustia" < <u>dian agustia@feb.unair ac.id</u> > "Dian Agustia" < <u>harymawan iman@feb.unair ac.id</u> > "Dian Agustia" < <u>ha</u>	External > Index x Editors of Australasian Accounting, Business and Finance Journal <editors-aabfj-1967@ro.uow.edu.au> To me, The, Assigned + This is an automatically-generated note to inform you that "Iman Harymawan" <<u>harymawan iman@teb unair ac.id</u>> has submitted an update to MS #1967, "CEO & CFO Education and R& Investment in Indonesia," in Australasian Accounting, Business and Finance Journal. The reason for update is: major revision The changes made are: Previously, a major revision was invited. This is that major revision. "Dian Agustia" <<u>dian agustia@teb unair ac.id</u>> added as an author. The authors are: "Iman Harymawan" <<u>harymawan iman@teb unair ac.id</u>> added as an author. The authors are: "Iman Harymawan" <<u>harymawan iman@teb unair ac.id</u>> "Mohammad Nasih" <<u>mash@teb unair ac.id</u>> "Mohammad Nasih" <<u>Australayable unair ac.id</u></editors-aabfj-1967@ro.uow.edu.au>

A preview of the title page and status may be viewed at: <u>https://ro.uow.edu.au/cgi/preview.cgi?article=1967&context=aabfj</u>

Editors can access the tools to manage this submission at:

https://ro.uow.edu.au/cgi/editor.cgi?article=1967&context=aabfj

Thank you,

The Editors

Australasian Accounting, Business and Finance Journal

Decision ROUND 3			
Rejection			
Revise and resubmit			
Acceptance	v (23 November 2019)		
Comments & Responses			

	MS #1967 - Australasian Accounting, Business and Finance Journal (External) 🤉 Index 🗙		×	8	Z
?	Ciorstan Smark <editor-aabfj-1967-1961657@ro.uow.edu.au> to me, The, The ↓</editor-aabfj-1967-1961657@ro.uow.edu.au>	Sat, 23 Nov 2019, 09:49	☆	¢	:
	Dear Iman Harymawan. Mohammad Nasih, Dian Agustia, Melinda Cahyaning Ratri, and John Nowland				

Your submission "CEO & CFO Education and R&D Investment in Indonesia" has been accepted into Australasian Accounting, Business and Finance Journal. We have scheduled your article for AABFJ March / April 2020. You will receive your proofs and copyright agreement by the end of February, 2020.

The current version of your submission is available here: <u>https://ro.uow.edu.au/cgi/preview.cgi?article=1967&context=aabfj</u>

You may also view the reviews and preview your submission on that page. To submit revisions, use the Revise Submission link on that page.

Please make sure that your paper adheres to the formatting requirements at https://ro.uow.edu.au/aabfi/styleguide.html

Thank you,

Ciorstan Smark Editor



RMSC: PDF CEO & CFO Education and R&D Investment in Indonesia has been built and requires approval

1 message

Editorial Office RMSC <em@editorialmanager.com> Reply-To: Editorial Office RMSC <review_managerial_science@yahoo.de> To: Iman Harymawan <harymawan.iman@feb.unair.ac.id> 5 January 2019 at 18:07

Dear Dr. Harymawan,

The PDF for your submission, "CEO & CFO Education and R&D Investment in Indonesia" is ready for viewing.

Please go to the journal's website to approve your submission.

Your username is: IHarymawan-247 If you forgot your password, you can click the 'Send Login Details' link on the EM Login page at https://rmsc.editorialmanager.com/

Your submission must be approved in order to complete the submission process and send the manuscript to the Review of Managerial Science editorial office.

Please view the submission before approving it to be certain that your submission remains free of any errors.

Thank you for your time and patience.

With kind regards, Springer Journals Editorial Office Review of Managerial Science

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RMSC-D-19-00005 : Submission Confirmation for CEO & CFO Education and R&D Investment in Indonesia

1 message

Editorial Office RMSC <em@editorialmanager.com> Reply-To: Editorial Office RMSC <review_managerial_science@yahoo.de> To: Iman Harymawan <harymawan.iman@feb.unair.ac.id> 5 January 2019 at 18:14

Dear Dr. Harymawan,

Your submission entitled "CEO & CFO Education and R&D Investment in Indonesia" has been received by journal Review of Managerial Science

The submission id is: RMSC-D-19-00005 Please refer to this number in any future correspondence.

You will be able to check on the progress of your paper by logging on to Editorial Manager as an author. The URL is https://rmsc.editorialmanager.com/.

Thank you for submitting your work to this journal.

Kind regards,

Editorial Office Review of Managerial Science

Now that your article will undergo the editorial and peer review process, it is the right time to think about publishing your article as open access. With open access your article will become freely available to anyone worldwide and you will easily comply with open access mandates. Springer's open access offering for this journal is called Open Choice (find more information on www.springer.com/openchoice). Once your article is accepted, you will be offered the option to publish through open access. So you might want to talk to your institution and funder now to see how payment could be organized; for an overview of available open access funding please go to www.springer.com/oafunding. Although for now you don't have to do anything, we would like to let you know about your upcoming options.

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RMSC: Your manuscript entitled CEO & CFO Education and R&D Investment in Indonesia

Ralf Ewert <em@editorialmanager.com> Reply-To: Ralf Ewert <ralf.ewert@uni-graz.at> To: Iman Harymawan <harymawan.iman@feb.unair.ac.id> 10 March 2019 at 23:59

Ref.: Ms. No. RMSC-D-19-00005 CEO & CFO Education and R&D Investment in Indonesia Review of Managerial Science

Dear Dr. Harymawan,

a reviewer's thoughtful comments on your work have now been received. You will see that s/he is advising against publication of your work. We share the reviewer's concerns. Thus, and with regret, I must inform you that your paper is not publishable in RMS.

The reviewer's comments can be found at the end of this email or can be accessed by following the provided link. As you will see, the main concern is that the results are not novel and already well established in prior literature.

We nevertheless thank you for giving us the opportunity to consider your work. We regret that the outcome of the current submission has not been successful, but we hope that you will still consider RMS as a potential outlet to publish your research.

Yours sincerely

Ralf Ewert Editor-in-Chief Review of Managerial Science

COMMENTS TO THE AUTHOR:

Review of RMSC-D-19-00005, "CEO & CFO Education and R&D Investment in Indonesia"

This will be a short review and I apologize for that. It is by no means to disrespect the authors and their hard and good work. I find the results of this paper to be obvious, and non-novel. Hence, this paper is not interesting to the readers of our journal, as the research has already firmly established this over a period of over 30 years (sorting/selection/tournament theory). You can see Goel and Thakor (JF, 2008), Jovanovic (1979), Harris and Weiss (1984). Let me explain a bit further: it is obvious that more educated executives invest more into R&D. R&D intensive firms self-select into CEOs with more advanced degrees, and vice-versa. Typical R&D intensive firms have CEOs that are engineers, medical scientists, tech programmers, etc. On the other hand, non-R&D firms such as retail, services, transport, etc – do not hire CEOs that are R&D qualified. In contract to your arguments about the CEO, your paper finds the opposite result regarding the CFO – that it is

negatively associated with R&D. On this point, I disagree with your explanation that CFOs who have a professional certification are risk averse and are less likely to conduct R&D. I suspect that the real reason behind this result is the notion that R&D intensive firms care less about control than about innovation, while in non R&D firms, control is of paramount importance (since they do not enjoy the high margins given through innovation, they need to improve margins by cutting costs). Hence, the findings of this paper do not indication causation – but rather selection – and the findings are well known in the literature.

Otherwise, I find the paper to be well written, the findings solid, and that the authors have done a good job in conducting this research. I wish them good luck in finding a good home for the journal.

Message from Springer Nature, publisher of Review of Managerial Science:

6/16/2021

Airlangga University Mail - RMSC: Your manuscript entitled CEO & CFO Education and R&D Investment in Indonesia

Although your manuscript was not suitable for Review of Managerial Science,

Springer Nature is keen to help you find a suitable journal to publish your manuscript from our portfolio of over 2,600 journals.

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MS #1967: Submission received for Australasian Accounting, Business and Finance Journal

1 message

Editors of Australasian Accounting, Business and Finance Journal <editors-aabfj-1967@ro.uow.edu.au> 3 April 2019 at 12:16

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

Cc: The Authors <authors-aabfj-1967@ro.uow.edu.au>, The Editors <editors-aabfj-1967@ro.uow.edu.au>

A new submission for Australasian Accounting, Business and Finance Journal has been uploaded by "Iman Harymawan" <harymawan.iman@feb.unair.ac.id>.

The authors are:

"Iman Harymawan" <harymawan.iman@feb.unair.ac.id> "Mohammad Nasih" <mnasih@feb.unair.ac.id> "Melinda Cahyaning Ratri"

<melinda.cahyaning.ratri-2018@feb.unair.ac.id> "John Nowland" <jenowla@ilstu.edu>

The title is:

"CEO & CFO Education and R&D Investment in Indonesia"

The subject area is:

accounting, business, and finance

The keywords are:

CFO, CEO, Education, R&D Investment

The submission has been assigned #1967. Please refer to this number in any correspondence related to the submission.

Authors may check the status of the submission, submit revisions, and contact editors via the following link:

https://ro.uow.edu.au/cgi/preview.cgi?article=1967&context=aabfj

Editors can access the management tools for this submission at:

https://ro.uow.edu.au/cgi/editor.cgi?article=1967&context=aabfj

Thank you,

The Editors

Australasian Accounting, Business and Finance Journal



MS #1967 - Australasian Accounting, Business and Finance Journal

12 messages

Ciorstan Smark <editor-aabfj-1967-1961657@ro.uow.edu.au>4 July 2019 at 09:23To: Iman Harymawan <harymawan.iman@feb.unair.ac.id>Cc: The Authors <authors-aabfj-1967@ro.uow.edu.au>, The Editors <editors-aabfj-1967@ro.uow.edu.au>

Dear Iman Harymawan, Mohammad Nasih, Melinda Cahyaning Ratri, and John Nowland

We believe that your submission "CEO & CFO Education and R&D Investment in Indonesia" shows considerable promise. Although we cannot accept it in its current form, we believe that with certain changes we may be able to accept your submission.

To see the reviews, please go to the following page:

https://ro.uow.edu.au/cgi/preview.cgi?article=1967&context=aabfj

To submit a revision, use the Revise Submission link on that page.

Thank you,

Ciorstan Smark Editor

Australasian Accounting, Business and Finance Journal

To view attachments to this decision, click here: https://ro.uow.edu.au/cgi/preview.cgi?article=1967& context=aabfj&window=viewdecision&decision=0

Iman Harymawan <harymawan.iman@feb.unair.ac.id> To: John Nowland <jenowla@ilstu.edu> 4 July 2019 at 18:43

Hi John,

Good news. We receive R&R for our paper "CEO & CFO Education and R&D Investment in Indonesia" Please find the comments from the reviewer on the attachment below. In my opinion, the comments are only minor issues. Please let me know what you think.

Thanks

[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://orcid.org/0000-0001-7621-6252



2 attachments

AABFJ Reviewer 1.pdf 106K

AABFJ Reviewer 2.pdf

Nowland, John <jenowla@ilstu.edu> To: Iman Harymawan <harymawan.iman@feb.unair.ac.id>

Hi Iman,

Yes, it should be easy to revise. How do you want to proceed?

John

From: Iman Harymawan <harymawan.iman@feb.unair.ac.id>
Sent: Thursday, July 4, 2019 6:43:51 AM
To: Nowland, John
Subject: Fwd: MS #1967 - Australasian Accounting, Business and Finance Journal

[This message came from an external source. If suspicious, report to abuse@ilstu.edu]

[Quoted text hidden]

Iman Harymawan <harymawan.iman@feb.unair.ac.id> To: "Nowland, John" <jenowla@ilstu.edu>

Hi John,

Let me work on it first. I will get back to you around the middle of July.

Many thanks. [Quoted text hidden]

Iman Harymawan <harymawan.iman@feb.unair.ac.id> To: "Nowland, John" <jenowla@ilstu.edu>

Hi John,

Here it is what I have so far.

Thanks, [Quoted text hidden] [Quoted text hidden] http://orcid.org/0000-0001-7621-6252



5 July 2019 at 03:18

5 July 2019 at 12:25

8 August 2019 at 22:51

6 attachments	
<mark>™ reviewer 1.pdf</mark> 133K	
Reviewer 2 (Revised version).docx	
<mark>reviewer 2.pdf</mark> 106K	
Reviewer 1 (Revised version).docx 20K	
<mark>™ hambrick2007.pdf</mark> 89K	
<mark>™ trireksani2016.pdf</mark> 341K	
Iman Harymawan <harymawan.iman@feb.unair.ac.id> To: "Nowland, John" <jenowla@ilstu.edu></jenowla@ilstu.edu></harymawan.iman@feb.unair.ac.id>	8 August 2019 at 23:08
Hi John, here is the most recent version of our CFO & CEO on R&D Paper	
Thanks [Quoted text hidden]	
AABJF manuscript (Revised version).docx	
Iman Harymawan <harymawan.iman@feb.unair.ac.id> To: John Nowland <jenowla@ilstu.edu></jenowla@ilstu.edu></harymawan.iman@feb.unair.ac.id>	21 August 2019 at 12:54
Hi John,	
Any updates on this?	
Many thanks, Iman [Quoted text hidden]	
Nowland, John <jenowla@ilstu.edu> To: Iman Harymawan <harymawan.iman@feb.unair.ac.id></harymawan.iman@feb.unair.ac.id></jenowla@ilstu.edu>	21 August 2019 at 19:34
Still working on it. Probably another week or so.	
Get Outlook for Android	
From: Iman Harymawan <harymawan.iman@feb.unair.ac.id> Sent: Wednesday, August 21, 2019 12:54:07 AM To: Nowland, John <jenowla@ilstu.edu></jenowla@ilstu.edu></harymawan.iman@feb.unair.ac.id>	
Subject: Re: MS #1967 - Australasian Accounting, Business and Finance Journal	
[Quoted text hidden]	
Iman Harymawan <harymawan.iman@feb.unair.ac.id> To: jenowla@ilstu.edu</harymawan.iman@feb.unair.ac.id>	21 August 2019 at 19:34
Thank you for your email. I am currently away. I will check my email regularly but please expect for delay in respor	nding to your email.

Best Regards, [Quoted text hidden]

Nowland, John <jenowla@ilstu.edu> To: Iman Harymawan <harymawan.iman@feb.unair.ac.id>

23 August 2019 at 21:33

Revised files are attached. I think it is ready for resubmission.

From: Iman Harymawan <harymawan.iman@feb.unair.ac.id>
Sent: Wednesday, August 21, 2019 12:54 AM
To: Nowland, John <jenowla@ilstu.edu>
Subject: Re: MS #1967 - Australasian Accounting, Business and Finance Journal

[Quoted text hidden]

2 attachments

Response to Reviewers - CEO CFO education - AABFJ.docx 20K

CEO CFO Education - AABFJ manuscript (Revised version).docx
92K

Iman Harymawan <harymawan.iman@feb.unair.ac.id> To: "Nowland, John" <jenowla@ilstu.edu>

Hi John,

Many thanks, I will resubmit it soon.

Thanks, [Quoted text hidden]

Iman Harymawan <harymawan.iman@feb.unair.ac.id> To: Melinda Ratri <melindaratri87@gmail.com>

TIng di resubmit Mel [Quoted text hidden]

2 attachments

Response to Reviewers - CEO CFO education - AABFJ.docx 20K

CEO CFO Education - AABFJ manuscript (Revised version).docx 92K 24 August 2019 at 06:15

24 August 2019 at 06:15



MS #1967: Update submitted for "CEO & CFO Education and R&D Investment in Indonesia"

1 message

Editors of Australasian Accounting, Business and Finance Journal <editors-aabfj-1967@ro.uow.edu.au> 25 August 2019 at 00:45

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

Cc: The Authors <authors-aabfj-1967@ro.uow.edu.au>, Assigned Editor <editor-aabfj-1967@ro.uow.edu.au>

This is an automatically-generated note to inform you that "Iman Harymawan" <harymawan.iman@feb.unair.ac.id> has submitted an update to MS #1967, "CEO & CFO Education and R&D Investment in Indonesia," in Australasian Accounting, Business and Finance Journal.

The reason for update is: major revision

The changes made are:

Previously, a major revision was invited. This is that major

revision.

"Dian Agustia" <dian.agustia@feb.unair.ac.id> added as an author.

The authors are:

"Iman Harymawan" <harymawan.iman@feb.unair.ac.id> "Mohammad Nasih" <mnasih@feb.unair.ac.id> "Dian Agustia" <dian.agustia@feb.unair.ac.id> "Melinda Cahyaning Ratri"

<melinda.cahyaning.ratri-2018@feb.unair.ac.id> "John Nowland" <jenowla@ilstu.edu>

A preview of the title page and status may be viewed at: https://ro.uow.edu.au/cgi/preview.cgi?article=1967&context=aabfj

Editors can access the tools to manage this submission at:

https://ro.uow.edu.au/cgi/editor.cgi?article=1967&context=aabfj

Thank you,

The Editors

Australasian Accounting, Business and Finance Journal



MS #1967 - Australasian Accounting, Business and Finance Journal

2 messages

 Ciorstan Smark <editor-aabfj-1967-1961657@ro.uow.edu.au>
 23 November 2019 at 09:49

 To: =?UTF-8?Q?=22Iman_Harymawan=22?= <harymawan.iman@feb.unair.ac.id>
 23 November 2019 at 09:49

 Cc: The Authors <authors-aabfj-1967@ro.uow.edu.au>, The Editors <editors-aabfj-1967@ro.uow.edu.au>

Dear Iman Harymawan, Mohammad Nasih, Dian Agustia, Melinda Cahyaning Ratri, and John Nowland

Your submission "CEO & CFO Education and R&D Investment in Indonesia" has been accepted into Australasian Accounting, Business and Finance Journal. We have scheduled your article for AABFJ March / April 2020. You will receive your proofs and copyright agreement by the end of February, 2020.

The current version of your submission is available here: https://ro.uow.edu.au/cgi/preview.cgi?article=1967&context=aabfj

You may also view the reviews and preview your submission on that page. To submit revisions, use the Revise Submission link on that page.

Please make sure that your paper adheres to the formatting requirements at https://ro.uow.edu.au/aabfj/ styleguide.html

Thank you,

Ciorstan Smark Editor

Australasian Accounting, Business and Finance Journal

Iman Harymawan <harymawan.iman@feb.unair.ac.id> To: editor-aabfj-1967-1961657@ro.uow.edu.au 23 November 2019 at 09:49

Thank you for your email.

I am currently away and expected to be back to office on December 9, 2019. I will check my email regularly, but please expect for delay in responding to your email.

Best Regards,

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





MS #2097: New article published in Australasian Accounting, Business and Finance Journal

1 message

Editors of Australasian Accounting, Business and Finance Journal <editors-aabfj-

27 April 2020 at 11:35

2097@rouow.bepress.com> To: Iman Harymawan <harymawan.iman@feb.unair.ac.id> Cc: The Editors <editors-aabfj-2097@rouow.bepress.com>

Dear Iman Harymawan, Mohammad Nasih, Dian Agustia, Melinda Cahyaning Ratri, and John Nowland,

Your research publication "CEO & CFO Education and R&D Investment in Indonesia" (MS #2097) has been placed in Research Online's Australasian Accounting, Business and Finance Journal.

You can access it by going to this URL:

https://ro.uow.edu.au/aabfj/vol14/iss2/3

To encourage readership, please refer people to that page. If this link does not work on campus, due to your local browser configuration, then click the second link under Access here:

http://www.library.uow.edu.au/services/UOW026590.html

The following document on the Research Online homepage may also be of assistance with browser access problems:

http://ir.uow.edu.au/browserfix.pdf

If you have any inquiries regarding Research Online please contact:

mailto:morgan@uow.edu.au - Michael Organ, Manager Repository Services, ext 3108

Thank you,

The Editors

Australasian Accounting, Business and Finance Journal