

LEMBAR
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW
KARYA ILMIAH : JURNAL ILMIAH

Judul Jurnal Ilmiah (Artikel) : The Effect of Auditor Switching and Managerial Ownership on Fraudulent Financial Statement
 Nama Penulis : **St. Dwiarso Utomo**, Zaky Machmuddah, Imang Dapit Pamungkas
 Jumlah Penulis : 3
 Status Pengusul : penulis pertama/penulis ke-2/penulis korespondensi*
 Identitas Jurnal Ilmiah : a. Nama Jurnal : WSEAS Transactions on Business and Economics
 b. Nomor ISSN : 1109-9526 (print); 2224-2899 (online)
 c. Volume, Nomor, Bulan Tahun : Volume 6, Juli 2019
 d. Penerbit : Word Scientific and Engineering Academy and Society
 e. DOI artikel (jika ada) : -
 f. Alamat web Jurnal : <http://www.wseas.org/multimedia/journals/economics/2019/a625107-733.pdf>
 g. Terindeks di **Scopus, Q4, H Indeks : 14, SJR : 0,14**

Kategori Publikasi Jurnal Ilmiah (beri ✓ pada kategori yang tepat) :

- Jurnal Ilmiah Internasional/~~Internasional~~ bereputasi*
 Jurnal Ilmiah Nasional Terakreditasi
 Jurnal Ilmiah Nasional/ Nasional Terindeks di DOAJ, CABI, COPERNICUS*

Hasil Penilaian *Peer Review* :

Komponen Yang Dinilai	Nilai Maksimal Jurnal Ilmiah			Nilai Akhir Yang Diperoleh	
	Internasional/ International Bereputasi*	Nasional Terakre- ditasi	Nasional/ Nasional Terindeks di DOAJ, CABI,COPERNICUS	Reviewer PTS	TIM PAK LLDIKTI Wilayah VI
a. Kelengkapan unsur suatu Artikel Ilmiah (10%)	(0.6*3) = 1.8			1.6	
b. Ruang lingkup dan kedalaman pembahasan (30%)	(0.6*9) = 5.4			4.85	
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	(0.6*9) = 5.4			4.65	
d. Kelengkapan unsur dan kualitas penerbit (30%)	(0.6*9) = 5.4			4.75	
Total = (100%)					
Nilai Pengusul	18			15.85	
Catatan penilaian artikel oleh Tim PAK LLDIKTI Wilayah VI :			Semarang, Tim PAK LLDIKTI, Nama : NPP./NIDN.		

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e. Kelengkapan unsur suatu Artikel Ilmiah (10%)	(0.6*3) = 1.8			1.7
f. Ruang lingkup dan kedalaman pembahasan (30%)	(0.6*9) = 5.4			5.2
g. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	(0.6*9) = 5.4			4.8
h. Kelengkapan unsur dan kualitas penerbit (30%)	(0.6*9) = 5.4			5.0
Total = (100%)				
Nilai Pengusul	18			16.7

Catatan penilaian artikel oleh Reviewer 1 :

1. Topik relevan dengan kajian akuntansi
2. Fraudulent Fin. & . mengapa kan variabel yang penting untuk diteliti .

Malang, 10 Juli 2019
Reviewer 1



Nama : Prof. Dr. Grahita Chandrarini, M.Si., Ak., CA
 NIDN : 0708126301
 Unit Kerja : Universitas Merdeka Malang
 Jabatan Fungsional : Profesor
 Bidang Ilmu : Akuntansi

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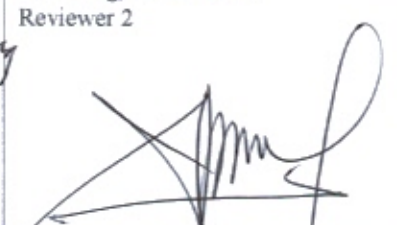
Hasil Penilaian Peer Review :

Komponen Yang Dinilai	Nilai Maksimal Jurnal Ilmiah			Nilai Akhir Yang Diperoleh
	Internasional/ International Bereputasi*	Nasional Terakre- ditasi	Nasional/ Nasional Terindeks di DOAJ, CABI,COPERNICUS	
a. Kelengkapan unsur suatu Artikel Ilmiah (10%)	(0,6*3) = 1,8			1,5
b. Ruang lingkup dan kedalaman pembahasan (30%)	(0,6*9) = 5,4			4,5
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	(0,6*9) = 5,4			4,5
d. Kelengkapan unsur dan kualitas penerbit (30%)	(0,6*9) = 5,4			4,5
Total = (100%)				
Nilai Pengusul	18			15

Catatan penilaian artikel oleh Reviewer 2 :

- ① Topik artikel relevan dengan bidang Auditing dan Akuntansi keperilaku
- ② Kualitas paper baik, kontennya memenuhi semua komponen yang dinilai
- ③ Artikel orisinal karya pengusul dengan hasil uji termitn, similarity index = 20%
- ④ Kualitas jurnal baik, dan relevan dengan bidang Auditing, terindeks Scopus (Q4), H Indeks = 14, SJR = 0,14

Semarang, 11 Juli 2019
Reviewer 2


 Nama: Prof. Dr. H. Abdul Rohman, M.Si., Akt
 NIP/NIDN : 19660108 199202 1001/0008016605
 Unit Kerja : Universitas Diponegoro
 Jabatan Fungsional : Profesor
 Bidang Ilmu : Akuntansi

Fwd: WSEAS: Journal Submission Notification

Dari: Adelis Setyowati (adelissetyowati@gmail.com)

Kepada: zaky_820305@yahoo.co.id

Tanggal: Rabu, 21 Agustus 2019 13.15 GMT+7

----- Forwarded message -----

Dari: **imang dapit pamungkas** <imangunikal@gmail.com>

Date: Kam, 8 Agu 2019 pukul 21.34

Subject: Fwd: WSEAS: Journal Submission Notification

To: <adelissetyowati@gmail.com>

----- Forwarded message -----

Dari: **WSEAS Mail Service** <main@wseas.org>

Date: Rab, 20 Feb 2019 22.10

Subject: WSEAS: Journal Submission Notification

To: <imangunikal@gmail.com>

Cc: <dwiwarso.utomo@dsn.dinus.ac.id>

Dear Mr. Imang Dapit Pamungkas Pamungkas,

On behalf of the Editor in Chief of the WSEAS Transactions on Business and Economics, we would like to thank you for submitting your paper.

The following contribution:

Title: THE EFFECT OF AUDITOR SWITCHING AND MANAGERIAL OWNERSHIP ON FRAUDULENT FINANCIAL STATEMENT
ID: 5107-733

was successfully received and will be sent to reviewers. You will be notified of the evaluation result.

Publication Charges: For more than 10 years, WSEAS Journals (open access) were free of charge for authors. However, as of May 15, 2015, authors are expected to pay page charges, which cover the costs of the publishing process and will be invoiced upon paper acceptance. The Fees are as follows:

For the following Journals:

WSEAS TRANSACTIONS ON SYSTEMS AND CONTROL

WSEAS TRANSACTIONS ON MATHEMATICS

WSEAS TRANSACTIONS ON BUSINESS AND ECONOMICS

WSEAS TRANSACTIONS ON ENVIRONMENT AND DEVELOPMENT

the fees are 600€ / paper up to 10 pages (Extra Pages: For papers that are longer than 10 pages, there is a fee of 50€ per additional page)

For the following Journals:

WSEAS TRANSACTIONS ON CIRCUITS AND SYSTEMS

WSEAS TRANSACTIONS ON COMMUNICATIONS

WSEAS TRANSACTIONS ON COMPUTERS

WSEAS TRANSACTIONS ON BIOLOGY AND BIOMEDICINE

WSEAS TRANSACTIONS ON INFORMATION SCIENCE AND APPLICATIONS

WSEAS TRANSACTIONS ON SIGNAL PROCESSING

WSEAS TRANSACTIONS ON POWER SYSTEMS
WSEAS TRANSACTIONS ON SYSTEMS
WSEAS TRANSACTIONS ON APPLIED AND THEORETICAL MECHANICS
WSEAS TRANSACTIONS ON HEAT AND MASS TRANSFER
WSEAS TRANSACTIONS ON FLUID MECHANICS

the fees are 300€ / paper up to 10 pages (Extra Pages: For papers that are longer than 10 pages, there is a fee of 50€ per additional page)

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WSEAS TRANSACTIONS ON COMPUTER RESEARCH
WSEAS TRANSACTIONS ON ACOUSTICS AND MUSIC

the fees are 220€ / paper up to 10 pages (Extra Pages: For papers that are longer than 10 pages, there is a fee of 50€ per additional page)

For some exceptional cases regarding high-quality papers, WSEAS can waive these fees.

Also, fees will be waived if the paper has already been registered for a WSEAS conference.

You can access your paper and related information at <http://journals.wseas.org/en/authorsArea.action> in the 'Authors area'. For this purpose, please use the username and password already sent to you. You may also revise the authors' information or the paper itself via this page, or check its status.

For further information regarding the journal, please refer to its main web site. Should you have any further questions, you may contact us at support@wseas.org . Always include your paper ID for your convenience.

Best Regards,

The WSEAS Team

URL: <http://www.wseas.org>



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Fwd: Paper ID: 5107-733

Dari: Adelis Setyowati (adelissetyowati@gmail.com)

Kepada: zaky_820305@yahoo.co.id

Tanggal: Rabu, 21 Agustus 2019 13.16 GMT+7

----- Forwarded message -----

Dari: **imang dapit pamungkas** <imangunikal@gmail.com>

Date: Kam, 8 Agu 2019 pukul 21.33

Subject: Fwd: Paper ID: 5107-733

To: <adelissetyowati@gmail.com>

----- Forwarded message -----

Dari: **WSEAS** <wseas.headquarters@gmail.com>

Date: Rab, 27 Mar 2019 14.10

Subject: Re: Paper ID: 5107-733

To: imang dapit pamungkas <imangunikal@gmail.com>

Dear Dr.Pamungkas,

Thank you for your email.

Kindly note that your article is still under reviewing process.

Once it will be completed it will be sent to you in case of acceptance the letter of acceptance.

After your registration you will receive the reviewers' comments in order to make the final revisions before publication.

Remain at your disposal for any further information or assistance.

Have a nice day!

Best Regards

Maria Georgieva
WSEAS Editorial Office
Department of Publications

On Wed, Mar 27, 2019 at 4:26 AM imang dapit pamungkas <imangunikal@gmail.com> wrote:

Dear

WSEAS TRANSACTIONS ON BUSINESS AND ECONOMICS

Thank you for the opportunity and review for our article. WSEAS based on the system in the journal that the status of our article is accepted. Are there more revisions that I need to do? Thank you.

THE EFFECT OF AUDITOR SWITCHING AND MANAGERIAL OWNERSHIP ON FRAUDULENT FINANCIAL STATEMENT
ID: 5107-733.

Best Regard
Imang Dapit Pamungkas



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Fwd: proof of Payment and Registration Fee: 5107 - 731. 5107 - 733, 5107 - 734, 5107 - 735

Dari: Adelis Setyowati (adelissetyowati@gmail.com)

Kepada: zaky_820305@yahoo.co.id

Tanggal: Rabu, 21 Agustus 2019 13.16 GMT+7

----- Forwarded message -----

Dari: **imang dapit pamungkas** <imangunikal@gmail.com>

Date: Kam, 8 Agu 2019 pukul 21.31

Subject: Fwd: proof of Payment and Registration Fee: 5107 - 731. 5107 - 733, 5107 - 734, 5107 - 735

To: <adelissetyowati@gmail.com>

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Dari: **imang dapit pamungkas** <imangunikal@gmail.com>

Date: Sab, 27 Apr 2019 10.04

Subject: proof of Payment and Registration Fee: 5107 - 731. 5107 - 733, 5107 - 734, 5107 - 735

To: <wseas.headquarters@gmail.com>

Cc: WSEAS Support <support@wseas.org>

Dear WSEAS SUPPORT.

I send proof of payment and registration Fee Form with:

Paper ID : 5107-731, 5107-733,5107-734,5107-735.

Please help to be followed up immediately for publication. closest edition.

Thank you Very Much.

Best Regards

Imang Dapit Pamungkas



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paper id 5107-731 an Soni Agus IRWANDI and Imang Dapit Pamungkas (1).pdf

350.8kB



Registration Fee Imang Dapit Pamungkas.docx

1MB

Fwd: WSEAS - Your paper has been accepted

Dari: Adelis Setyowati (adelissetyowati@gmail.com)

Kepada: zaky_820305@yahoo.co.id

Tanggal: Rabu, 21 Agustus 2019 13.18 GMT+7

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Dari: **imang dapit pamungkas** <imangunikal@gmail.com>

Date: Kam, 8 Agu 2019 pukul 21.23

Subject: Fwd: WSEAS - Your paper has been accepted

To: <adelissetyowati@gmail.com>

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Dari: **imang dapit pamungkas** <imangunikal@gmail.com>

Date: Sen, 6 Mei 2019 10.11

Subject: Re: WSEAS - Your paper has been accepted

To: WSEAS Support <support@wseas.org>

On Fri, May 3, 2019 at 6:32 PM WSEAS Support <support@wseas.org> wrote:

Dear Prof. / Dr. Pamungkas,

We would like to inform you that your paper:

ID: 5107-733

Title: THE EFFECT OF AUDITOR SWITCHING AND MANAGERIAL OWNERSHIP ON FRAUDULENT FINANCIAL STATEMENT

submitted to the WSEAS Transactions on Business and Economics has been accepted for publication after peer review by 2 independent reviewers.

Note that the reviewers' comments will be sent to you after your registration.

As you know, after May 15, 2015 our journals are subject to a publication fee of 600 EUR.

Kindly arrange your financial obligation to the Journal in order to publish your paper with us and index it in various indexes.

Registration Deadline: June 15, 2019

Revised paper submission Deadline: June 30, 2019

Revised versions can be uploaded by accessing your account at <http://www.wseas.org/en/authorsArea.action?id=>

Please consult the attached registration form.

You will need to fill in the required information and send the form to support@wseas.org

A. Payment option via Bank Deposit:

You may deposit your publication fee to the following account:

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Address: 3 Vitosha Blvd., 1000 Sofia, Bulgaria
Address of the Beneficiary: Obelya 1, Block 118, 1387 Sofia, Bulgaria

- a) It is absolutely necessary to provide your name and the ID Number of your paper on the bank deposit. Avoid to make deposits without this information.
- b) Make sure to deposit only Euro (EUR), no other currency is accepted.
- c) Send the copy of the bank deposit to support@wseas.org in order to proceed with the registration of your article.

B. Payment option via Credit Card:

Use our secure server to make an online payment:
<https://interbit.wufoo.com/forms/publication-fee-form/>

Extra Pages: For papers that are longer than 10 pages, there is a fee of 50 EUR per additional page.

Additional information can be found at the web site of the journal.

Best Regards

Maria Georgieva

WSEAS Editorial Office
Department of Publications
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