

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

Judul Jurnal Ilmiah (Artikel) : The Associations between Earnings Management, Corporate Environmental Disclosure, Corporate Financial Performance and Corporate Governance Mechanisms

Nama Penulis : **St. Dwiarso Utomo**, Zaky Machmuddah, Melati Oktafiyani

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/a705107-735.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			1.55	
b. Ruang lingkup dan kedalaman pembahasan (30%)	(0.6*9) = 5.4			4.75	
c. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)	(0.6*9) = 5.4			4.85	
d. Kelengkapan unsur dan kualitas penerbit (30%)	(0.6*9) = 5.4			4.725	
Total = (100%)					
Nilai Pengusul	18			15.875	
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			5,0
g. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	(0.6*9) = 5.4			5,1
h. Kelengkapan unsur dan kualitas penerbit (30%)	(0.6*9) = 5.4			4,8
Total = (100%)				
Nilai Pengusul	18			16,6

Catatan penilaian artikel oleh Reviewer 1 :

1. Mekanisme G25 merupakan topik yg sangat menarik & penting untuk dikaji
2. Riset ini berkontribusi terhadap pemerintah & praktisi akuntansi manajemen

Malang, 10 Juli 2019

Reviewer 1



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

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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			4,6
d. Kelengkapan unsur dan kualitas penerbit (30%)	(0,6*9) = 5,4			4,5
Total = (100%)				
Nilai Pengusul	18			

Catatan penilaian artikel oleh Reviewer 2 :

- ① Topik relevan dengan Akuntansi Keuangan, Akuntansi Lingkungan, dan Akuntansi Perpajakan
- ② Kualitas paper baik, konten memuaskan semua unsur yg dinilai
- ③ Artikel orisinal, dengan hasil uji terakreditasi, sumbernya terindeks = 20%
- ④ Kualitas jurnal baik dan relevan dengan bidang akuntansi, terindeks Scopus dengan 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

WSEAS: submission evaluation result

Dari: WSEAS Mail Service (main@wseas.org)

Kepada: zaky_820305@yahoo.co.id

Cc: dwiarso.utomo@dsn.dinus.ac.id; melati.oktafiyani@dsn.dinus.ac.id; zaky_820305@yahoo.co.id

Tanggal: Kamis, 9 Mei 2019 14.25 GMT+7

Dear Ms. zaky machmuddah,

On behalf of the organizing committee of the WSEAS Transactions on Business and Economics, we would like to inform you that the reviewers' comments on the following contribution:

Title: The Associations between Earnings Management, Corporate Environmental Disclosure, Corporate Financial Performance and Corporate Governance Mechanisms
ID: 5107-735

are the following:

REVIEWERS COMMENTS

---REVIEWER #1 ---

Comments:

The paper seems to be new and brings scientific contribution. However, format needs revision.

recommendation: Accept it after minor revision

presentation: 8/10 (Very Good)
innovation: 7/10 (Good)
relevance: 9/10 (Very Good)
useOfLanguage: 8/10 (Very Good)
format: Unacceptable
technical: 7/10 (Good)

---REVIEWER #2 ---

Comments:

Strengths:

match the scope of the journal;
well written and explained;
references are correct.

Weakness

Respect the template of the journal

recommendation: Accept it after minor revision

presentation: 9/10 (Very Good)
innovation: 5/10 (Average)
relevance: 8/10 (Very Good)
useOfLanguage: 9/10 (Very Good)
format: Revision Needed
technical: 8/10 (Very Good)

You may login at <http://conferences.wseas.org/wseas/en/authorsArea.action> using your username and password already sent to you in order to revise your paper. Please do not send any revised versions by e-mail.

Should 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>

Re: WSEAS: submission evaluation result

Dari: zaky machmuddah (zaky_820305@yahoo.co.id)

Kepada: main@wseas.org

Tanggal: Selasa, 11 Juni 2019 07.59 GMT+7

Request information, when this paper will be published. We made payment and revised.

Thank you for your cooperation

Pada Kamis, 9 Mei 2019 14.25.51 WIB, WSEAS Mail Service <main@wseas.org> menulis:

Dear Ms. zaky machmuddah,

On behalf of the organizing committee of the WSEAS Transactions on Business and Economics, we would like to inform you that the reviewers' comments on the following contribution:

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Best Regards,

The WSEAS Team
URL: <http://www.wseas.org>

Re: WSEAS: submission evaluation result

Dari: WSEAS (wseas.headquarters@gmail.com)

Kepada: zaky_820305@yahoo.co.id

Tanggal: Rabu, 12 Juni 2019 15.35 GMT+7

Dear Professor Machmuddah,

We would like to let you know that your paper is scheduled for publication in July.

Best Regards

Maria Georgieva
WSEAS Editorial Office
Department of Publications

On Tue, Jun 11, 2019 at 4:00 AM zaky machmuddah <zaky_820305@yahoo.co.id> wrote:

Request information, when this paper will be published. We made payment and revised.

Thank you for your cooperation

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