

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

Judul Jurnal Ilmiah (Artikel) : FRAUDULENT FINANCIAL REPORTING: AN APPLICATION OF FRAUD PENTAGON THEORY TO ASEAN CORPORATE GOVERNANCE SCORECARD

Nama Penulis : Imang Dapit Pamungkas, **Dwiarso Utomo**

Jumlah Penulis : 3

Status Pengusul : penulis pertama/penulis ke -2/penulis korespondensi*

Identitas Jurnal Ilmiah : a. Nama Jurnal : Journal of Advanced Research in Law and Economics
 b. Nomor ISSN : Print : 2068-696X ; Online : 2068-696X
 c. Volume, Nomor, Bulan Tahun : Volume IX, Nomor 5(35), 2018
 d. Penerbit : ASERS Publishing
 e. DOI artikel (jika ada) : [https://doi.org/10.14505/jarle.v9.5\(35\).26](https://doi.org/10.14505/jarle.v9.5(35).26)
 f. Alamat web Jurnal : <https://journals.aserspublishing.eu/jarle>

g. Terindeks di Scopus, Q3, H Indeks : 10, SJR : 0,19

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%)	0.4*4 = 1.6			1.5	
b. Ruang lingkup dan kedalaman pembahasan (30%)	0.4*12 = 4.8			4.55	
c. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)	0.4*12 = 4.8			4.6	
d. Kelengkapan unsur dan kualitas penerbit (30%)	0.4*12 = 4.8			4.6	
Total = (100%)					
Nilai Pengusul	16			15.25	
Catatan penilaian artikel oleh Tim PAK LLDIKTI Wilayah VI :			Semarang, Tim PAK LLDIKTI, Nama : NPP./NIDN.		

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

Judul Jurnal Ilmiah (Artikel) : FRAUDULENT FINANCIAL REPORTING: AN APPLICATION OF FRAUD PENTAGON THEORY TO ASEAN CORPORATE GOVERNANCE SCORECARD

Nama Penulis : Imang Dapit Pamungkas, **Dwiarso Utomo**,

Jumlah Penulis : 3


Status Pengusul : penulis pertama/penulis ke -2/penulis korespondensi*

Identitas Jurnal Ilmiah : a. Nama Jurnal : Journal of Advanced Research in Law and Economics
 b. Nomor ISSN : Print : 2068-696X ; Online : 2068-696X
 c. Volume, Nomor, Bulan Tahun : Volume IX, Nomor 5(35), 2018
 d. Penerbit : ASERS Publishing
 e. DOI artikel (jika ada) : [https://doi.org/10.14505/jarle.v9.5\(35\).26](https://doi.org/10.14505/jarle.v9.5(35).26)
 f. Alamat web Jurnal : <https://journals.aserspublishing.eu/jarle>
 g. Terindeks di Scopus, Q3, H Indeks : 10, SJR : 0,19

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 Terakreditasi	Nasional/ Nasional Terindeks di DOAJ, CABI, COPERNICUS	
e. Kelengkapan unsur suatu Artikel Ilmiah (10%)	0.4*4 = 1.6			1,5
f. Ruang lingkup dan kedalaman pembahasan (30%)	0.4*12 = 4.8			4,6
g. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	0.4*12 = 4.8			4,7
h. Kelengkapan unsur dan kualitas penerbit (30%)	0.4*12 = 4.8			4,6
Total = (100%)				
Nilai Pengusul	16			15,4
Catatan penilaian artikel oleh Reviewer 1 :			Malang, 10 Juni 2019 Reviewer 1	
<p>1. Artikel dapat di publikasi di jurnal bereputasi (Q3)</p> <p>2. Tema sesuai dengan bidang akuntansi keuangan dan isu terkini</p>				
			Nama : Prof.Dr. Grahita Chandrarini, M.Si., Ak., CA NIDN : 0708126301 Unit Kerja : Universitas Merdeka Malang Jabatan Fungsional : Profesor Bidang Ilmu : Akuntansi	

2

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

Judul Jurnal Ilmiah (Artikel) : FRAUDULENT FINANCIAL REPORTING: AN APPLICATION OF FRAUD PENTAGON THEORY TO ASEAN CORPORATE GOVERNANCE SCORECARD

Nama Penulis : Imang Dapit Pamungkas, Dwiwarso Utomo

Jumlah Penulis : 2

Status Pengusul : penulis pertama/penulis ke -2/penulis korespondensi*

Identitas Jurnal Ilmiah : a. Nama Jurnal : Journal of Advanced Research in Law and Economics
 b. Nomor ISSN : Print : 2068-696X ; Online : 2068-696X
 c. Volume, Nomor, Bulan Tahun : Volume IX, Nomor 5(35), 2018
 d. Penerbit : ASERS Publishing
 e. DOI artikel (jika ada) : [https://doi.org/10.14505/jarle.v9.5\(35\).26](https://doi.org/10.14505/jarle.v9.5(35).26)
 f. Alamat web Jurnal : <https://journals.aserspublishing.eu/jarle>
 g. Terindeks di Scopus, Q3, H Indeks : 10, SJR : 0,19

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 Terakreditasi	Nasional/ Nasional Terindeks di DOAJ, CABI, COPERNICUS	
a. Kelengkapan unsur suatu Artikel Ilmiah (10%)	0.4*4 = 1.6			1,5 f.
b. Ruang lingkup dan kedalaman pembahasan (30%)	0.4*12 = 4.8			4,5
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	0.4*12 = 4.8			4,5
d. Kelengkapan unsur dan kualitas penerbit (30%)	0.4*12 = 4.8			4,6
Total = (100%)				
Nilai Pengusul	16			15,1

Catatan penilaian artikel oleh Reviewer 2 :

- 1) Topik akuntansi relevan dengan bidang kajian keuangan dan akuntansi Forensik
- 2) Kualitas paper baik karena konten memenuhi semua komponen yang diminta
- 3) Artikel orisinal, merupakan karya penulis dengan h-index terbitis similarity indexnya = 23 %
- 4) Kualitas jurnal baik dan relevan dengan bidang akuntansi, terindeks Scopus, Q3, H indeks : 10, SJR : 0,19

Semarang, 27 Mei 2019
Reviewer 2



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

Fwd: [JARLE] Submission Acknowledgement

Dari: imang dapit pamungkas (imangunikal@gmail.com)

Kepada: zaky_820305@yahoo.co.id

Tanggal: Kamis, 13 Desember 2018 19.12 GMT+7

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

From: **Mădălina CONSTANTINESCU** <jarle@aserspublishing.eu>

Date: Sel, 28 Agt 2018 12.04

Subject: [JARLE] Submission Acknowledgement

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

imang dapit pamungkas:

Thank you for submitting the manuscript, "Fraudulent Financial Reporting: An Application of Fraud Pentagon Theory to ASEAN Corporate Governance Scorecard" to Journal of Advanced Research in Law and Economics. With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site:

Manuscript URL: <https://journals.aserspublishing.eu/jarle/authorDashboard/submission/2186>

Username: imang1988

If you have any questions, please contact me. Thank you for considering this journal as a venue for your work.

Mădălina CONSTANTINESCU

The following message is being delivered on behalf of Journal of Advanced Research in Law and Economics.

Fwd: [JARLE] Submission Acknowledgement

Dari: imang dapit pamungkas (imangunikal@gmail.com)

Kepada: zaky_820305@yahoo.co.id

Tanggal: Minggu, 16 Desember 2018 21.55 GMT+7

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

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

Date: Min, 16 Des 2018 21.54

Subject: Re: [JARLE] Submission Acknowledgement

To: <jarle@aserspublishing.eu>

Dear Coordinator: Ph.D. Mădălina CONSTANTINESCU.

Journal of Advanced Research in Law and Economics

Thank you for the information, cooperation and acceptance of our articles for publication.

The following we submit completeness for publication in Volume IX, Issue 5 (35), Fall 2018, data attached:

1. Proof of payment on JARLE
2. Copy Right Transfer
3. Article Revisions and Authors.

Thanks Yours Sincerely

Best Regards

Imang Dapit Pamungkas

On Thu, Dec 13, 2018 at 6:18 PM JARLE ASERS Publishing <jarle@aserspublishing.eu> wrote:

Dear Professor Imang Dapit Pamungkas,

You has been notified about the acceptance for publication of your paper by the Editor in Chief.

Best regards,

Assistant Editor

C. Babu

On 10 Dec 2018, at 12:04, imang dapit pamungkas <imangunikal@gmail.com> wrote:

Dear Coordinator : Ph.D. Mădălina CONSTANTINESCU.

Co-Editor : PhD Russell Pittman

Journal of Advanced Research in Law and Economics

Hopefully always healthy and successful.

I am sorry, How to progress our fullpaper submission

Paper ID : 2186
Entitled : " Fraudulent Financial Reporting: An Application of Fraud Pentagon Theory to ASEAN Corporate Governance Scorecard "?
Author : Imang Dapit Pamungkas

I hope to be Accepted and Publish in the " Journal of Advanced Research in Law and Economics "

Thank you very much.

Best Regards,
Imang Dapit Pamungkas

On Tue, Aug 28, 2018 at 12:04 PM Mădălina CONSTANTINESCU <jarle@aserspublishing.eu> wrote:
imang dapit pamungkas:

Thank you for submitting the manuscript, " Fraudulent Financial Reporting: An Application of Fraud Pentagon Theory to ASEAN Corporate Governance Scorecard" to Journal of Advanced Research in Law and Economics. With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site:

Manuscript URL: <https://journals.aserspublishing.eu/jarle/authorDashboard/submission/2186>
Username: imang1988

If you have any questions, please contact me. Thank you for considering this journal as a venue for your work.

Mădălina CONSTANTINESCU
The following message is being delivered on behalf of Journal of Advanced Research in Law and Economics.



Image0039.PDF
270.9kB



Image0040.PDF
396.2kB



Image0041.PDF
188kB



Imang Dapit Pamungkas University of Dian Nuswantoro JARLE Fraudulent Financial Reporting An Application of Fraud Pentagon Theory.docx
65.4kB

Fwd: [JARLE] Submission Acknowledgement

Dari: imang dapit pamungkas (imangunikal@gmail.com)

Kepada: zaky_820305@yahoo.co.id

Tanggal: Kamis, 13 Desember 2018 18.26 GMT+7

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

From: **JARLE ASERS Publishing** <jarle@aserspublishing.eu>

Date: Kam, 13 Des 2018 18.18

Subject: Re: [JARLE] Submission Acknowledgement

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

Dear Professor Imang Dapit Pamungkas,

You has been notified about the acceptance for publication of your paper by the Editor in Chief.

Best regards,

Assistant Editor

C. Babu

On 10 Dec 2018, at 12:04, imang dapit pamungkas <imangunikal@gmail.com> wrote:

Dear Coordinator : Ph.D. Mădălina CONSTANTINESCU.
Co-Editor : PhD Russell Pittman

Journal of Advanced Research in Law and Economics

Hopefully always healthy and successful.

I am sorry, How to progress our fullpaper submission

Paper ID : 2186

Entitled : " Fraudulent Financial Reporting: An Application of Fraud Pentagon Theory to ASEAN Corporate Governance Scorecard "?

Author : Imang Dapit Pamungkas

I hope to be Accepted and Publish in the " Journal of Advanced Research in Law and Economics "

Thank you very much.

Best Regards,
Imang Dapit Pamungkas

On Tue, Aug 28, 2018 at 12:04 PM Mădălina CONSTANTINESCU <jarle@aserspublishing.eu> wrote:
imang dapit pamungkas:

Thank you for submitting the manuscript, " Fraudulent Financial Reporting: An Application of Fraud Pentagon Theory to ASEAN Corporate Governance Scorecard" to Journal of Advanced Research in Law and Economics. With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site:

Manuscript URL: <https://journals.aserspublishing.eu/jarle/authorDashboard/submission/2186>
Username: imang1988

If you have any questions, please contact me. Thank you for considering this journal as a venue for your work.

Mădălina CONSTANTINESCU

The following message is being delivered on behalf of Journal of Advanced Research in Law and Economics.
