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

		Nilai Maksir	nal Jurnal Ilmiah	Nilai Akt	nir Ya			
Hasil Penilaian Peer Review:								
Jı	urnal Ilmial	h Nasional/ Nasional Terin	deks di DOAJ, CABI, COPERN	IICUS*				
Jurnal Ilmiah Nasional Terakreditasi								
✓ Jı	urnal Ilmial	h Internasional/Internasion	al bereputasi*					
Kategori Publikasi Jurnal Ilmi								
g. Terindeks di Scopus, Q4, H Indeks: 5, SJR: 0,11								
	studies-journal-home.html							
	https://www.abacademies.org/journals/academy-of-accounting-and-financial-							
	f. Alan	nat web Jurnal	:					
	e. DOI	artikel (jika ada)	:					
	d. Pene	erbit	: Allied Academies					
-	c. Volu	ıme, Nomor, Bulan Tahun	: Volume 22, Nomor 1, 2018					
	b. Non	nor ISSN	: Print : 1096-3685; Online : 1	1528-2635				
			Studies Journal					
Identitas Jurnal Ilmiah	: a. Nama Jurnal		: Academy of Accounting and	l Financial				
Status Pengusul	: penulis							
Jumlah Penulis	: 3	: 3						
Nama Penulis	: Dwiar:	Dwiarso Utomo, Imang Dapit Pamungkas, Zaky Machmuddah						
	ACCO	UNTING CONSERVATION	SM AND QUALITY OF EARN	INGS				
Judul Jurnal Ilmiah (Artikel)	: THE	MODERATING EFFEC	TS OF MANAGERIAL OV	WNERSHIP (ON			

	Nilai Maksimal Jurnal Ilmiah			Nilai Akhir Yang Diperoleh	
Komponen Yang Dinilai	Internasional/ International Bereputasi*	Nasional Terakre- ditasi	Nasional/ Nasional Terindeks di DOAJ, CABI,COPERNICUS	Reviewer PTS	TIM PAK Kopertis Wilayah VI
a. Kelengkapan unsur suatu Artikel Ilmiah (10%)	0.6*3 = 1.8			1.27	
b. Ruang lingkup dan kedalaman pembahasan (30%)	0.6*9 = 5.4			5.37	
c. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)	0.6*9 = 5.4			5.36	*
d. Kelengkapan unsur dan kualitas penerbit (30%)	0.6*9 = 5.4			5.34	
Total = (100%)					
Nilai Pengusul	18			17.34	
Catatan penilaian artikel oleh Tim Pak Kopertis Wilayah VI:			Semarang,		
			Tim PAK Kopertis,		
			Nama : NPP./NIDN.		×

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

A	CCOUNTING CONSE	RVATISM A	OF MANAGERIAL O AND QUALITY OF EARN gkas, Zaky Machmuddah		ON
Status Pengusul : p Identitas Jurnal Ilmiah : a b c. d e f. h st	enulis pertama/penulis k Nama Jurnal Nomor ISSN Volume, Nomor, Bulan Penerbit DOI artikel (jika ada) Alamat web Jurnal ttps://www.abacademies rudies-journal-home.htm	S S Tahun S Tahun S A C S Org/journals C A A C C C C C C C C C C C C C C C C	Academy of Accounting and Studies Journal Print: 1096-3685; Online: Volume 22, Nomor 1, 2018 Allied Academies	1528-2635	
Jurnal	Ilmiah Internasional/ Inte Ilmiah Nasional Terakre	ernasional be ditasi	reputasi* di DOAJ, CABI, COPERI	NICUS*	
Hash I Childian I eet Neview.	Nilai	Nilai Maksimal Jurnal		al Ilmiah Nilai Akhir Yan Diperoleh	
Komponen Yang Dinilai	Internasional/ International Bereputasi*	Nasional Terakre- ditasi	Nasional/ Nasional Terindeks di DOAJ, CABI,COPERNICUS	Reviewer PTS	TIM PAK Kopertis Wilayah VI
e. Kelengkapan unsur suatu Artikel Ilmiah (10%)	0.6*3 = 1.8			0.78	
f. Ruang lingkup dan kedalaman pembahasan (30%)	0.6*9 = 5.4			5.36	×
g. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)	0.6*9 = 5.4	•		5.38	
h. Kelengkapan unsur dan kualitas penerbit (30%)	0.6*9 = 5.4			5.35	
Total = (100%)					
Nilai Pengusul	18			16.87	
Catatan penilaian artikel oleh Revie 1. Kelengkapan dan kesesuaian un 2. Ruang lingkup dan kedalaman	sur : memenuhi unsur		Malang, 12 Desember 20 Reviewer 1		

Nama: Prof.Dr. Grahita Chandrarin, M.Si., Ak., CA

: 0708126301

: Akuntansi

: Universitas Merdeka Malang

NIDN

Unit Kerja

Bidang Ilmu

Jabatan Fungsional: Profesor

3. Kecukupan dan kemutakhiran data serta metodologi : data sesuai,

4. Kelengkapan unsur kualitas penerbit : Scopus, Q4, H Indeks : 5,

metode pas, cukup baru

5. Indikasi Plagiasi : 18% (hasil cek turnitin)6. Kesesuaian Bidang Ilmu : bidang ilmu sesuai

SJR: 0,11

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

Judul Jurnal Ilmiah (Artikel)	THE MODERATING EFFECTS OF MANAGERIAL OWNERSHIP ON ACCOUNTING CONSERVATISM AND QUALITY OF EARNINGS							
Nama Penulis		Dwiarso Utomo, Imang Dapit Pamungkas, Zaky Machmuddah						
Jumlah Penulis	: 3	arso otomo, mang Dapit Pamungkas, Zaky Machmuddan						
Status Pengusul		mulia mantama/manulia la 2/manulia la anna da ai*						
Identitas Jurnal Ilmiah		penulis pertama/ penulis ke -3/penulis korespondensi* a. Nama Jurnal Academy of Accounting and Financial						
identitas Jurnai Ilmian	: a. Nam	a Jurnai	Studies Journal					
	b. Nom	or ISSN	: P 1	: Print : 1096-3685; Online : 1528-2635				
	c. Volu	me, Nomor, Bulan	e, Nomor, Bulan Tahun : Volume 22, Nomor 1, 2018					
	d. Pene	erbit	: A	llied Academies				
	e. DOI	artikel (jika ada)	1					
		nat web Jurnal	:					
	https://	www.abacademies.	org/journals/	academy-of-accounting-an	d-financial-			
		-journal-home.html	<i>y</i> ,	<i>,</i>				
		ndeks di Scopus, Q	4. H Indeks	: 5. SJR : 0.11				
	8	ar stopus, Q	.,	,				
Kategori Publikasi Jurnal Ilmi	ah (heri √ı	nada kategori yang i	tenat)					
		n Internasional/Inter		enutaci*				
		n Nasional Terakred		Cpatasi				
The second secon								
Jurnal Ilmiah Nasional/ Nasional Terindeks di DOAJ, CABI, COPERNICUS*								
Hasil Penilaian Peer Review:								
Nilai Maksimal Jurnal Ilmiah Nilai Akhir					hir Yang			
				Diperoleh				
Komponen Yang Dinilai		Internasional/	Nasional	Nasional/ Nasional	Reviewer	TIM PAK		
		International	Terakre-	Terindeks di DOAJ,	PTS	Kopertis		
		Bereputasi*	ditasi	CABI, COPERNICUS		Wilayah		
		•				νĭ		
a. Kelengkapan unsur suatu Ar	tikel	0.612 4.5						
Ilmiah (10%)		0.6*3 = 1.8			1.76			

0.6*9 = 5.4

0.6*9 = 5.4

0.6*9 = 5.4

18

Catatan	nonilaia	n artika	l alah	Reviewer	2 .
Catatan	Delillala	II al like	i Olen	Reviewei	4 .

data/informasi dan metodologi (30%)

b. Ruang lingkup dan kedalaman

d. Kelengkapan unsur dan kualitas

pembahasan (30%) c. Kecukupan dan kemutahiran

penerbit (30%)

Total = (100%)

Nilai Pengusul

1. Kelengkapan dan kesesuaian unsur : sesuai

2. Ruang lingkup dan kedalaman : jelas dan rinci

3. Kecukupan dan kemutakhiran data serta metodologi : baik

4. Kelengkapan unsur kualitas penerbit : jurnal terindeks scopus

5. Indikasi Plagiasi : Similarity indeks 18%, sehingga masih dalam kategori tidak terindikasi plagiasi

6. Kesesuaian Bidang Ilmu: sesuai bidang ilmu yang ditekuni

Surakarta, 12 Desember 2018

Reviewer 2

Nama: Prof. Tulus Haryono, S.E., M.Ek.

NIP/NIDN: 195508011981031006/0001085510 Unit Kerja: Universitas Sebelas Maret Surakarta

Jabatan Fungsional : Profesor

Bidang Ilmu

: Manajemen Keuangan

5.38

5.34

5.33

17.81

Fwd: Submit Response to reviewer report Based on your revision

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

Kepada: zaky_820305@yahoo.co.id

Tanggal: Sabtu, 22 Desember 2018 23.57 GMT+7

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

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Date: Sen, 22 Okt 2018 14.06

Subject: Submit Response to reviewer report Based on your revision

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

Ref.: Ms. No. Allied Journals-18-1589

THE MODERATING EFFECTS OF MANAGERIAL OWNERSHIP ON ACCOUNTING CONSERVATISM

AND QUALITY OF EARNINGS

Academy of Accounting and Financial Studies Journal

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Reviewers have now commented on your paper. You will see that they are advising that you revise your manuscript. Kindly submit point-to-point response to reviewer feedback which is necessary for final QC approval.

For your guidance, reviewers' comments are appended below.

Please submit a list of changes or a rebuttal against each point which is being raised when you submit the revised manuscript.

Your revision is due by Oct 31, 2018.

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Best Regards,

Editor

Academy of Accounting and Financial Studies Journal

Reviewers' comments:

Reviewer #1: The paper is acceptable. It has suitable structure and the topic is innovator and sciscientific. All partise of paper have structure and relative of topic as well. So, the paper is acceptable. Best Regards

Reviewer #2: Relationship among the variables is not clear and accurate. There are no current resources. Resources and references do not comply with the formatting guidelines and APA styles. There should be more current resources.

Sample selection procedure and hypothesis results are good. But the definition of the variables is not clear and is confusing. Which variable is for X1, X2... etc. is not explained.

Formula is given by X1, X2, X3... but the results table has no Xs. Which variable is for which X? There is a major flaw of information. Relationship among the variables is not clear and is confusing. Literature review is too short.

Title says managerial ownership but the content goes with corporate governance and related variables. The relationships among the variables are confusing. The author mentions the purpose of the study as: "to examine and know empirically the effect of accounting conservatism on quality of earnings. Furthermore, to

test the good corporate governance mechanism variables, namely managerial ownership, independent commissioners and audit committee as a moderator in accounting conservatism relationship to quality of earnings."

There is a methodological error. It could be two stage relationships. First, if he/she wants to use three variables; managerial ownership, independent commissioners and audit committee; in this case the relationship between corporate governance and accounting conservatism. If she/he wants to use only managerial ownership there is no need to add corporate governance and two other variables. In the second stage she/he can look for the relationship between accounting conservatism and quality of earnings. The subject matter of the paper is interesting but there are major flaws of information in the paper. It is mentioned that Moderated Regression Analysis as the method will be used but the results are given by multiple linear regression analysis. You need to explain the relationships between the methods clearly. Variables mentioned in the formula as:

Y = α + β 1X1 + β 2X2 + β 3X3 + β 4X4 + β 5X1X2 + β 6X1X3 + β 7X1X4 + e But the definitions of the variables are not clear. Which variable is for X1 or X2 is not explained. There should be more studies about quality of earnings, accounting conservatism and relevant corporate governance papers. Title and the content are not coherent. Title says managerial ownership but the content goes with corporate governance.

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Fwd: Submit Response to reviewer report Based on your revision

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

Kepada: zaky_820305@yahoo.co.id

Tanggal: Senin, 22 Oktober 2018 15.06 GMT+7

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Cc:

Ref.: Ms. No. Allied Journals-18-1589

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