

**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  
 Status Pengusul : penulis pertama/penulis ke-3/penulis korespondensi\*  
 Identitas Jurnal Ilmiah : a. Nama Jurnal : Academy of Accounting and Financial Studies Journal  
 b. Nomor ISSN : Print : 1096-3685; Online : 1528-2635  
 c. Volume, Nomor, Bulan Tahun : Volume 22, Nomor 1, 2018  
 d. Penerbit : Allied Academies  
 e. DOI artikel (jika ada) :  
 f. Alamat web Jurnal :  
<https://www.abacademies.org/journals/academy-of-accounting-and-financial-studies-journal-home.html>  
 g. Terindeks di Scopus, Q4, H Indeks : 5, SJR : 0,11

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 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	
<b>Total = (100%)</b>					
<b>Nilai Pengusul</b>	<b>18</b>			<b>17.34</b>	
Catatan penilaian artikel oleh Tim Pak Kopertis Wilayah VI :			Semarang,  Tim PAK Kopertis,  Nama : NPP./NIDN.		

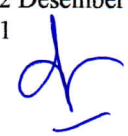
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e. Kelengkapan unsur suatu Artikel Ilmiah (10%)	0.6*3 = 1.8			0.78	
f. Ruang lingkup dan kedalaman pembahasan (30%)	0.6*9 = 5.4			5.36	
g. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	0.6*9 = 5.4			5.38	
h. Kelengkapan unsur dan kualitas penerbit (30%)	0.6*9 = 5.4			5.35	
<b>Total = (100%)</b>					
<b>Nilai Pengusul</b>	<b>18</b>			<b>16.87</b>	
Catatan penilaian artikel oleh Reviewer 1 : 1. Kelengkapan dan kesesuaian unsur : memenuhi unsur 2. Ruang lingkup dan kedalaman : baik dan relevan 3. Kecukupan dan kemutakhiran data serta metodologi : data sesuai, metode pas, cukup baru 4. Kelengkapan unsur kualitas penerbit : Scopus, Q4, H Indeks : 5, SJR : 0,11 5. Indikasi Plagiasi : 18% (hasil cek turnitin) 6. Kesesuaian Bidang Ilmu : bidang ilmu sesuai			Malang, 12 Desember 2018 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>Total = (100%)</b>					
<b>Nilai Pengusul</b>	<b>18</b>			<b>17.81</b>	
Catatan penilaian artikel oleh Reviewer 2 : 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		

## 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 -----

From: **Allied Journals** <em@editorialmanager.com>

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

Dear imang,

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.

To submit a revision, go to <https://alliedjournals.editorialmanager.com/> and log in as an Author. You will see a menu item call Submission needing Revision. You will find your submission record there.

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:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_1X_2 + \beta_6X_1X_3 + \beta_7X_1X_4 + e$$

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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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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Dari: "Allied Journals" <em@editorialmanager.com>

Tanggal: 22 Okt 2018 14.06

Subjek: Submit Response to reviewer report Based on your revision

Kepada: "dapit pamungkas imang" <imangunikal@gmail.com>

Cc:

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

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