

BUKTI KORESPONDENSI
ARTIKEL JURNAL INTERNASIONAL BEREPUTASI

Judul Artikel : The Role of the Reputable Auditor in Audit Report Lag and Firm Value:
Empirical Evidence from Indonesia during the COVID-19 Pandemic

Jurnal : Review of Integrative Business and Economics Research, 2024, Vol. 13,
Issue 4, 32-44

Penulis : Francisca Reni Retno Anggraini, Yavida Nurim, Zuhrohtun, Sriyono

No.	Perihal	Tanggal	Keterangan
1	Penerimaan Artikel dalam <i>the SIBR 2023 Osaka Conference on Interdisciplinary Business and Economics Research</i>	20 Mei 2023	Lampiran 1 (artikel dipresentasikan lebih dulu di dalam konferensi sebelum diterima jurnal)
2	Sekretariat jurnal meminta untuk mengirimkan full paper dengan mengikuti panduan yang disyaratkan oleh RIBER	17 Juli 2023	Lampiran 2 (setelah konferensi selesai, penulis diberi tahu jika artikel diberi kesempatan untuk dipublikasikan di jurnal RIBER)
3	Bukti konfirmasi bahwa artikel diterima dengan revisi	1 September 2023	Lampiran 3
4	Pengiriman manuscript yang sudah direvisi lewat OJS		Lampiran 4
3	Artikel diterima, email yang diterima sebagai LOA	11 November 2023	Lampiran 5
4	Pemberitahuan link url dari artikel	1 Januari 2024	

Tanggapan atas hasil review yang dikirimkan pada 1 September 2023

No	Komentar	Respon
1	<p>Suggestion 1:</p> <p>There are many grammatical mistakes throughout the article (including the main text, abstract, and paper title). The author(s) should hire a professional copy editor to proofread the article. An editing certificate issued by a professional English language editor should be provided as a supplementary file in submitting the revised article.</p> <p>Please do not rely on grammar checking software (e.g., MSWord, Grammarly)</p>	<p>Revision 1:</p> <p>An editing certificate issued by a professional English language editor have been provided as a supplementary file in submitting the revised article.</p> <p>(Ada di Lampiran 6)</p>
2	<p>Suggestion 2:</p> <p>The Abstract, Introduction, and Conclusion should explain the general contribution of the paper to the literature beyond the specific nation, industry, and/or business case analyzed in your article</p>	<p>Revision 2:</p> <ol style="list-style-type: none"> 1. Add second sentence in introduction: <i>Additionally, this study also includes economic conditions represented before the pandemic era (2017-2018) versus during the pandemic era (2019 - 2020) and risk business factors represented by the two different sectors that had extreme market performance for sound evidence about the reputable auditor.</i> 2. We perform significant changes in the research background: <i>Based on the previous researches, first, it is urgent to formulate an accurate ARL model that combines the auditee's organization and the auditor's characteristics to better understand the sequence of determinants and impacts of ARL. Second, we argue that the strength of the auditee and auditor combined approach becomes a</i>

		<p><i>connected series in efforts aimed at decreasing audit delay or jointly shaping the ARL model. Third, while the results of research about the occurrence of ARL is a global issue, however, the majority of studies were previously conducted in the United States of America (Rusmin & Evans, 2017). The study of Rusmin & Evans (2017) extended this research to emerging industries within developing areas, such as Indonesia because of family ownership characteristics. This study enriches prior research about economics and industry perspectives by providing more empirical evidence in the global area concerning the role of reputable auditors, especially related to ARL.</i></p> <p>3. We also add a paragraph at the end of discussion and conclusion</p> <p><i>This research supports the effort to generate empirical evidence from a global perspective as Rusmin & Evans (2017) stated that the majority of research about ARL were performed in the United States of America. Although this study was performed in a developing area, such as Indonesia, business risk and distress, especially during the COVID-19 pandemic, are challenging for any firm around the world. Corporate governance mechanisms can decrease ARL, such as engaging with independent commissioners (Sakka & Jarboui, 2016), clearly delineating the audit committee's duty in risk management (Omer et al., 2020), and increasing the frequency of audit committee meetings (Syofyan et al., 2021). However, how organizations' perspectives on risk applies to ARL needs to be given more attention as in the recent study conducted by Choi & Ju Park (2021), which also explored the preference of member organizations in business risk and the study conducted by Toumi et al. (2022) that explored national policies and aggressiveness in business decisions.</i></p>
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No	Comment	Response
3	<p>Review 3:</p> <p>The author(s) use healthcare and the energy sectors that are extremely different in the market performance. To know the difference between them, the authors need to generate two sets of results: one set for the healthcare sector and one set for the energy sector.</p>	<p>Revision 3:</p> <p>Table 1 on page 36</p> <p>We have included a return comparison between the energy and health sectors, which are compared to the IDX index.</p>
4	<p>Review 4:</p> <p>The layout and resolution of Figure 1 should be improved to make it more legible. The results can be presented in a Table</p>	<p>Revision 4:</p> <p>Table 3 on page 39</p> <p>We have added a table that explains the relationship between variables formulated in the hypothesis</p>
5	<p>Review 5:</p> <p>The reporting of results is confusing and unconventional. For example, what is the meaning of α to articles published at RIBER for conventional ways to report empirical findings.</p>	<p>Revision 5:</p> <p>Change into coefficient at result on page 40</p> <p>We have added the coefficient figures of the relationships between the variables</p>



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From Secretariat SIBR <secretary.sibr@gmail.com>

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To osaka@sibresearch.org <osaka@sibresearch.org>

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Both in-person and online presentations will be accommodated at the conference. All papers presented in-person and online will be treated in the same way regarding publication. As Japan is now fully open to international visitors, you are encouraged to attend in person.

CONFERENCE PROGRAM

The conference date is 6th – 7th July 2023. The conference program will be announced in early June. You will be notified once it is available.

CONFERENCE VENUE & TRAVEL INFORMATION

Please visit the following website for details about the conference venue (Ark Hotel Shinsaibashi):

<http://sibresearch.org/osaka-venue.html>

You may also check out the above website for other travel information and more hotel choices near the conference venue.

PROCEEDINGS PUBLICATION

(skip this part if you have already submitted your full paper)

If you have not submitted your full paper, only your paper's abstract will be published in the conference proceedings. If you are planning to submit your full paper for publication, the deadline is 23rd June 2023. Please quote your paper ID code in your email submission to: osaka@sibresearch.org

REGISTRATION

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If you have not yet registered for the conference, you are cordially invited to do so before the early-bird deadline: 26th May 2023. If you are unable to catch the early-bird registration, the deadline for regular registration is 23rd June 2023. Only registered papers will be included in the conference program. Registration and online payment is now open at: <http://sibresearch.org/register-2023-osaka-conference.html>

Should you require any assistance, please contact the conference secretariat at osaka@sibresearch.org

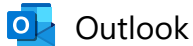
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Society of Interdisciplinary Business Research (SIBR)

Conference website: <http://sibresearch.org/sibr-osaka-conference-call.html>



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(2) We have invited interested authors to submit their SIBR papers for further review at the following journals: *RIBER*, *IJTGM*, *IJMEF*, *ISETE*.

(3) Please check out the announcement of our forthcoming conferences in 2024:

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Empirical Evidence from Indonesia During the COVID-19 Pandemic**

By the Authors:

Francisca Reni Retno Anggraini, Yavida Nurim, Zuhrohtun, Sriyono

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