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

Judul karya ilmiah (artikel) : Audit Committee Characteristics and Integrated Reporting: Empirical Study of Companies Listed in Johannesburg Stock Exchanges
 Jumlah Penulis : 2 Orang
 Status Pengusul : Penulis ke 2
 Nama Penulis : **Dr. Indira Januarti, SE, M.Si, Akt**

Identitas : a. Nama Jurnal : European Research Study Journal
 Jurnal Ilmiah : b. Nomor ISSN : ISSN: 11082976
 : c. Volume, nomor, bulan, tahun : Vol XX (4B), 2017 305-318
 : d. Penerbit : University of Piraeus, International Strategic Management Association
 : e. DOI artikel (jika ada) : DOI: 10.35808/ersj/892
 : f. Alamat web jurnal : http://www.ersj.eu/index.php?option=com_docman&task=doc_details&gid=892&Itemid=154
 : g. Terindeks di scimagojr / Thomson Reufer ISI knowledge atau di nasional / terindeks di DOAJ, CABI, Copernicus : scimagojr, Q2

Kategori Publikasi Jurnal Ilmiah : Jurnal Ilmiah Internasional /Internasional bereputasi
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Hasil Penilaian *Peer Review* :


Komponen Yang Dinilai	Nilai Maksimal Jurnal Ilmiah					Nilai Akhir Yang Diperoleh
	Internasional bereputasi (Maks 30)	Internasional	Nasional Terakreditasi	Nasional Tidak Terakreditasi	Nasional Terindeks DOAJ dll.	
a. Kelengkapan unsur isi artikel (10%)	3					2,8
b. Ruang lingkup dan kedalaman pembahasan (30%)	9					8,4
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	9					8,5
d. Kelengkapan unsur dan kualitas penerbit (30%)	9					8,3
Total = (100%)	30					28
Nilai pengusul = 40%*28 =11,2						11,2

KOMENTAR / ULASAN PEER REVIEW

• Kelengkapan dan kesesuaian unsur	Penulisan sudah sesuai dan lengkap, mencakup; Title, Introduction, Materials and methods, Results and Discussion, Conclusion, Limitation, References. Substansi artikel sesuai bidang ilmu pengusul/penulis kedua (Ilmu Akuntansi/Auditing). Ada benang merah dalam struktur penulisannya (skor= 2,8).
• Ruang lingkup dan kedalaman pembahasan	Substansi artikel cukup sesuai dengan ruang lingkup jurnal (European Research Study Journal). Kedalaman pembahasan cukup (sebagian kecil, 8 bh rujukannya dilibatkan dalam proses membahas hasil) (skor=8,4).
• Kecukupan dan Kemutakhiran Data & Metodologi	Data dan metodologi merupakan metode terkini dan hasil penelitian menunjukkan ada kebaruan informasi. Lebih dari 10% rujukan dari 10 th terakhir, sebagian besar berupa Jurnal, (skor =8,5).
• Kelengkapan unsur dan kualitas penerbit	Jurnal ini termasuk sebagai Jurnal Internasional Bereputasi, terindeks di scopus/SJR=0,3 /Q2, namun pada saat artikel ini terbit status scopusnya diskontinyu ; (skor=8,3).
Indikasi plagiasi	Hasil uji ternutin menunjukkan similarity index = 4%
• Kesesuaian bidang ilmu	Cukup sesuai dengan bidang ilmu pengusul, yaitu Akuntansi. Cukup sesuai dengan bidang ilmu pengusul, yaitu Akuntansi.

Semarang, 2020

Reviewer 1


 Prof. Dr. Abdul Rohman, M.Si, Akt
 NIP. 196601081992021001
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 Jabatan Fungsional : Guru Besar

LEMBAR
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b. Ruang lingkup dan kedalaman pembahasan (30%)	9					8,1
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	9					8,0
d. Kelengkapan unsur dan kualitas penerbit (30%)	9					7,8
Total = (100%)	30					26,9
Nilai pengusul = 0,4						10,76

KOMENTAR / ULASAN PEER REVIEW	
• Kelengkapan dan kesesuaian unsur	Semua unsur yang disyaratkan dalam penilaian telah terpenuhi
• Ruang lingkup dan kedalaman pembahasan	Isu dan pembahasan sudah sesuai dengan teori agency
• Kecukupan dan Kemutakhiran Data & Metodologi	Kutipan yang digunakan selaras dengan topic yang diteliti dan mayoritas 5 tahun terakhir. Metodologi yang digunakan sesuai dengan data dan dijelaskan secara detail
• Kelengkapan unsur dan kualitas penerbit	Sesuai dengan kriteria penilaian, penerbit masuk scopus Q2 dengan H indeks 27 dan SJR 0,3. Saat ini jurnal tersebut sudah diskontinyu dari scopus.
Indikasi plagiasi	Hasil uji turnitin menunjukkan similarity index = 4%
• Kesesuaian bidang ilmu	Topik sesuai dengan budang ilmu akuntansi dengan kajian peran komite audit yang dilihat dari karakteristiknya (keahlian, jumlah rapat, dan jumlah anggota yang independent) untuk mendorong pelaporan yang terintegrasi dari perusahaan

Semarang, 2020

Reviewer 2



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European Research Studies Journal
Volume 20, Issue 4, 2017, Pages 305-318

Audit committee characteristics and integrated reporting: Empirical study of companies listed on the Johannesburg stock exchange (Article) (Open Access)

Chariri, A. ✉, Januarti, I. ✉

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Diponegoro University, Semarang, Indonesia

Abstract

This study aims to investigate the effect of audit committee characteristics (audit committee expertise, frequency of audit committee meetings, and audit committee independence) on integrated reporting. Data for this study were gathered from integrated reports of manufacturing companies listed on the Johannesburg Stock Exchanges. Total samples of 58 companies were selected using purposive sampling method. A multiple regression model was then employed to analyze data. The findings showed that the level of integrated reports of the companies met 70% of all required items. In addition, the audit committee expertise and frequency of audit committee meetings positively influenced the level of integrated reports. However, this study did not support the association of independent audit committees and the companies' reports.

SciVal Topic Prominence ⓘ

Topic: Audit Committee | Corporate Governance | Board Independence

Prominence percentile: 99.580 ⓘ

Author keywords

Audit committee expertise Audit independent committee independence Frequency of meetings Integrated reporting

JSE

ISSN: 11082976
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Document Type: Article
Publisher: International Strategic Management Association

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Does corporate governance affect the quality of integrated reporting?

Cooray, T. , Gunaratne, A.D.N. , Senaratne, S.
(2020) *Sustainability (Switzerland)*

Auditor's experience, professional commitment, and knowledge on financial audit performance in indonesia

Sunyoto, Y.
(2020) *International Journal of Economics and Business Administration*

Audit Committee Characteristics and Carbon Emission Disclosure

Chariri, A. , Januarti, I. , Yuyetta, E.N.A.
(2018) *E3S Web of Conferences*

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Dodi Permana

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Sugiharso Safuan

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Anis Chariri, Indira Januarti

European Research Studies Journal, Volume XX, Issue 4B, 305-318, 2017

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V. V. Bezpалov

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Galina Alekseevna Bunich, Elina Ildarovna Abdyukova, Anna Aleksandrovna Sysoeva, Vladimir Sergeevich Akopov

European Research Studies Journal, Volume XX, Issue 4B, 334-349, 2017

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Diana Dmitrievna Burkaltseva, Oleg Valerievich Boychenko, Olga Sergeevna Sivash, Nicholas Maksimovich Mazur, Snezhana Anatolyevna Zotova, Aleksey Valeryevich Novikov

European Research Studies Journal, Volume XX, Issue 4B, 350-365, 2017

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Realization of Investment Processes in the Agricultural Sector of the Digital Economy

Diana Dmitrievna Burkaltseva, Olga Sergeevna Sivash, Oleg Valerievich Boychenko, Lyubov Vasilevna Savchenko, Tatyana Nikolaevna Bugaeva, Snezhana Anatolyevna Zotova

European Research Studies Journal, Volume XX, Issue 4B, 366-379, 2017

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Crowd-Technology in the Selection of Personnel

Oxana Leonidovna Chulanova, Gulnara Hamitovna Kucherenko, Dmitry Viktorovich Chulanov, Andrey Vladimirovich Kirillov, Aleksandr V. Melnichuk

European Research Studies Journal, Volume XX, Issue 4B, 380-397, 2017

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Blended Learning Russian as a Foreign Language: The Principles of Organization and Implementation Experience

Alisa Nazarovna Al-Kaisi¹, Alla Leonidovna Arkhangelskaya²,
Marina Alexandrovna Bragina³, Bella Akhmedovna Bulgarova⁴,
Olga Ivanovna Rudenko-Morgun⁵

Abstract:

This article reveals the benefits of implementing "blended learning" in the practice of teaching Russian as a foreign language at the initial stage. The paper presents a brief analysis of the current state of the problem, describes the reasons for insufficient dissemination of blended learning in the Russian educational space and in the sphere of learning Russian as a foreign language.

Then the article presents a complex model of blended learning Russian as a foreign language covering the levels of proficiency from A1 to B1 and describes in detail the components of this model, namely its three components: the stage of independent work with electronic resources, the stage of communication work in a group and the control stage.

Special attention is paid to the principles of organization of independent work of students in the electronic environment, among which the principle of sustaining the motivation in independent learning, the principle of providing comprehensive assistance in the learning process, the principles of maximum variation and filling variability of electronic tasks, etc. play the important role.

The article describes also a component of the classroom communication activities of students under the guidance of a teacher, which is based on the plotted and grammaticalized author's texts. The basic theoretical principles that constitute the description of the developed by the authors blended learning model are illustrated in the article with examples of the tasks, the texts and the presentation material.

Keywords: *blended learning, Russian as a foreign language, learning model, individual work, electronic environment, communication work.*

JEL Classification: D80, D83

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Banks' Risk Taking Behavior and the Optimization Monetary Policy

Risna Triandhari¹, Sugiharso Safuan², M. Syamsudin³, Halim Alamsyah⁴

Abstract:

This study analyzes the behavior of risk taking on economic agents such as banks, households, and firms as a repond of monetary policy and macroprudential choices in Indonesia. The behavior of economic agents modeled in a DSGE models.

In the model, the credit risk is modeled endogenously. Credit risk is a function of household and firm leverage ratio, bank leverage ratio, property market and general economy condition. Moreover, there are two types of bank in assessing the risks of credit.

The results show that, endogenous credit risk, has an impact on the deepen procyclicality in credit. Furthermore, this research model contributes to a deeper understanding of the prudential policy framework. In the event of risk taking, analysis optimal policy responses using the loss function of central banks.

The policy of lower interest rates should be combined with a loan to value ratio policy and increase CAR to generate the smallest losses

Keywords: risk taking behaviour, DSGE model, monetary policy.

JEL: E43, E52, C60.

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³Department of Mathematics, Bandung Institute of Technology.

⁴Indonesia Deposit Insurance Corporation

Mobile Banking Adoption in Thailand: An Integration of Technology Acceptance Model and Mobile Service Quality

W. Puriwat¹, S. Tripopsakul²

Abstract:

The purpose of this study is to investigate the factors that influence a consumer's intentions to use mobile banking. A web-based survey was employed to collect data from 348 samples of all owners of a mobile device and have experienced with mobile banking applications provide by private banks in Thailand.

The proposed model of mobile banking adoption in this study was based on the Technology Acceptance Model (TAM) and Mobile Service Quality (MSQ). Structural equation modeling (SEM) was used to analyze the data. The results revealed that support for the positive effect of perceived ease of use, perceived usefulness and mobile service quality toward mobile banking adoption intentions.

Therefore, Banks should emphasize on strategies to enhance benefit perceptions of mobile banking by taking these factors into account. This study is also one of the first to examine a combined TAM and MSQ model in the context of m-banking adoption. Theoretical and practical implications of results are discussed in the paper.

Keywords: *Mobile banking adoption, Technology acceptance model, Service quality, Thailand.*

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²Suchart Tripopsakul, Assist. Prof., Ph.D., School of Entrepreneurship and Management, Bangkok University, Thailand, corresponding author: Suchart.t@bu.ac.th

Main Determinants of Financial Reporting Quality in the Lebanese Banking Sector

Rasha Mahboub¹

Abstract:

The study aims to investigate the potential determinants that may influence the quality of financial reporting of 88 annual reports of a sample of 22 Lebanese banks for the period 2012-2015.

Financial reporting quality index with 40 items was used as the dependent variable, while bank specific characteristics of leverage, size, and profitability as well as corporate governance features of board independence, ownership structure, and board size constitute the independent variables.

Using multivariate OLS model, the results indicate that financial leverage, ownership structure and board size has significant and positive relationship with financial reporting quality. On the other hand, bank size, profitability and board independence were found to be not statistically significant in explaining the quality of financial reporting of banking sector in Lebanon.

The results reveal that better financial reporting quality of the annual reports in banking sector can be achieved by having higher proportion of debts, higher ownership by the shareholders, and higher board size. These findings could be of interest to potential investors, management and regulators in the process of financial reporting quality enhancement.

Keywords: *Determinants, Financial Reporting Quality, Annual Report, Banking Sector, Lebanon*

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