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

Judul karya ilmiah : Corporate Governance Mechanisms in Preventing Accounting Fraud: A Study of Fraud Pentagon Model
 Jumlah Penulis : 5 Orang
 Status Pengusul : Penulis ke 3
 Nama Penulis Karya Ilmiah : **Drs. Tarmizi Achmad, MBA, Akt, Ph.D.**

Identitas : a. Nama Jurnal : Journal of Applied Economic Sciences
 Jurnal Ilmiah : b. Nomor ISSN : 1843-6110
 : c. Volume, nomor, bulan, tahun : XIII, Issue 2(56), Spring 2018
 : d. Penerbit : ASERS Publishing
 : e. DOI artikel (jika ada) :
 : f. Alamat web jurnal : <http://cesmaa.eu/journals/jaes/index.php>
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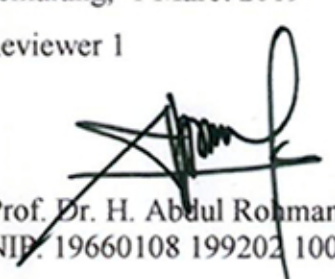
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- Pembahasan cukup mendalam dan isue auditing tentang fraud (kecurangan) memang spesifik dalam bidang akuntansi
- Metode riset yang diterapkan tepat untuk menjawab rsearch problemnya.
- Issuennya sedang 'menghangat' untuk konteks Indonesia dan literature review mendasarkan data terkini
- Scopus indexed dan Q3
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Semarang, 1 Maret 2019

Reviewer 1


 Prof. Dr. H. Abdul Rohman, M.Si., Akt
 NIP. 19660108 199202 1001

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g. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)	12			11.50
h. Kelengkapan unsur dan kualitas penerbit (30%)	12			11,50
Total = (100%)	40			38
Penulis ke 3 = 40% x 38/4				3,80

Catatan Penilaian artikel oleh Reviewer :

- Artikel sudah mengandung unsur isi yang lengkap
- Ruang lingkup dan kedalaman pembahasan sudah memadai serta menggunakan referensi terkini
- Jurnal terindex Scopus dan baik
- Similarity Index Turnitin sangat baik hanya 2%

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Reviewer 2

Prof. Drs. Imam Ghozali, M.Com., Akt, Ph.D
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Corporate governance mechanisms in preventing accounting fraud: A study of fraud pentagon model (Article)

Pamungkas, I.D.^{a,b}, Ghozali, I.^c, Achmad, T.^c, Khaddafi, M.^d, Hidayah, R.^e

^aUniversitas Diponegoro, Indonesia
^bFaculty of Economic and Business, Universitas Dian Nuswantoro, Indonesia
^cFaculty of Economic and Business, Universitas Diponegoro, Indonesia

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Abstract

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This research is aimed to identify whether financial targets, ineffective monitoring, change in auditor, change in direction and arrogance on accounting fraud and analyse the moderating effect of corporate governance mechanism on fraud pentagon model. This research compile data of 12 companies of fraud and non- fraud 32 companies listed on the Indonesian Stock Exchange during 2012-2016. The researcher uses logistic regression, the results of this study shows that risk factors in perspective fraud pentagon that significantly affect the accounting fraud are only a change in direction. As a moderating variable, corporate governance mechanisms ownership is only institutions which able to weaken the relationship of change in direction in the accounting fraud. © 2018, ASERS Publishing House. All rights reserved.

SciVal Topic Prominence

Topic: Corporate governance | Boards | non-executive directors

Prominence percentile: 98.317 [i](#)

Author keywords

Accounting fraud Corporate governance mechanism Fraud pentagon

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(2014) *Determinants of Financial Report Fraud: Testing Fraud Triangle Theory*
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Thesis Faculty of Economics and Business University of Lampung. Bandar Lampung
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