

**Korespondensi Laporan Penelitian yang dipublikasikan pada *Academy of Accounting and Financial Studies Journal* dengan judul: *Financial Statements Quality of Central Government Entities: A Test of Institutional and Agency Theories***

**Jurnal Internasional terindeks Scopus**

**Print ISSN: 1096-3685; Online ISSN: 1528-2635; Volume 23 Issue 3, Penulis Pertama.**

**<https://www.abacademies.org/articles/financial-statements-quality-of-central-government-entities-a-test-of-institutional-and-agency-theories-8177.html>**

**From:** dwi ratmono [mailto:[dwi.ratmono2@gmail.com](mailto:dwi.ratmono2@gmail.com)]

**Sent:** 10 February 2019 06:59

**To:** [accounting@abacademies.org](mailto:accounting@abacademies.org)

**Subject:** Ratmono manuscripts

Please find the article attached in this email to be reviewed in Academy of Accounting and Financial Studies Journal

Thank you

Dwi Ratmono (Dr/Mr)  
Department of Accounting  
Universitas Diponegoro  
Indonesia  
Attachments area



# Payment confirmation

Inbox



**Academy of Accounting and Financial Studies  
Journal <accounting@abacademies.com>**

Feb 12, 2019,  
4:22 PM

to me

**Dear Dr. Ratmono,**

Greeting.

Thank you for your interest in submitting your work to the Academy of Accounting and Financial Studies Journal.

Please find the author guideline and payment link for your convenience: <https://www.abacademies.org/journals/academy-of-accounting-and-financial-studies-journal-guidelines.html>

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Anne Reed

Editorial Assistant| Academy of Accounting and Financial Studies Journal

Allied Business Academies

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## Re: Payment confirmation



**dwi ratmono** <dwi.ratmono2@gmail.com>

Wed, Feb 13, 2019,  
11:11 AM

to Academy

Dear Anne Reed  
Editorial Assistant| Academy of Accounting and Financial Studies Journal  
Allied Business Academies

I think its okay for the article processing charge. I am understand and agree with the article charge policy from AAFSJ.

Thank you

Dr. Dwi Ratmono  
Department of Accounting  
Universitas Diponegoro, Indonesia

**On Fri, May 10, 2019 at 4:37 PM Allied Journals** <[em@editorialmanager.com](mailto:em@editorialmanager.com)> wrote:

**Ref.: Ms. No. Allied Journals 19-317**

**Financial statements quality of central government Entities: a test of institutional and agency theories**

**Academy of Accounting and Financial Studies Journal**

Dear Dwi,

Reviewers have now commented on your paper. You will see that they are advising that you revise your manuscript. Kindly highlight the revised content before submitting online.

Note: EM System will be under maintenance after 20th may up to one month. kindly submit revision before 16 further you can contact only through [accounting@abacademies.com](mailto:accounting@abacademies.com)

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 May 16, 2019.

To submit a revision, go to <https://www.editorialmanager.com/alliedjournals/> 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 #: This research is good for strengthening theory development but some references are mostly obtained from Indonesian literature. It would be great if this research was developed again by adding empirical data from other countries.

Already developing variables and research.

Formulation of problems, hypotheses and responsible conclusions are appropriate.

However, it should be noted that the novelty that must be added in this study becomes special.

It is necessary to add a more comprehensive structure for developing theories, from the beginning to the present.

And it's better to add a comparison of empirical research from other countries.

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### **List of Changes**

<b>Comments from reviewers</b>	<b>Changes</b>
some references are mostly obtained from Indonesian literature. It would be great if this research was developed again by adding empirical data from other countries.	
However, it should be noted that the novelty that must be added in this study becomes special.	
to add a comparison of empirical research from other countries.	

## Re: Your Submission



dwi ratmono <dwi.ratmono2@gmail.com>

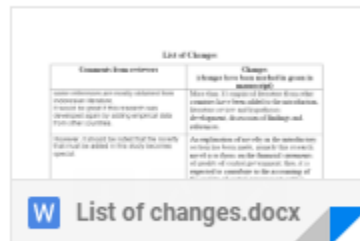
May 14, 2019,  
3:00 PM

to Allied

I sent the revised article that has been adjusted with comments from the reviewer along with the list of changes. The revisions to the manuscript are colored green.

I have also sent a revised manuscript through the system <https://www.editorialmanager.com/alliedjournals/> and logged in as Author.

### 2 Attachments



### List of Changes

<b>Comments from reviewers</b>	<b>Changes</b> <i>(changes have been marked in green in manuscript)</i>
some references are mostly obtained from Indonesian literature. It would be great if this research was developed again by adding empirical data from other countries.	<i>More than 11 empirical literature from other countries have been added to the introduction, literature review and hypotheses development, discussion of findings and references.</i>
However, it should be noted that the novelty that must be added in this study becomes special.	<i>An explanation of novelty in the introductory section has been made, namely this research novel is to focus on the financial statements of quality of central government; thus, it is expected to contribute to the accounting of the quality of central government entities</i>

	<i>In addition, an explanation of the research gap has been made, namely that previous research focuses more on local government and findings that have not been consistent.</i>
to add a comparison of empirical research from other countries.	<i>A comparison has been made with empirical research in other countries in the introduction and discussion of the findings of the research.</i>

On Sat, May 18, 2019 at 2:12 PM Finance <[accounting@galleyproofs.com](mailto:accounting@galleyproofs.com)> wrote:

**Manuscript Details:**

- » Reference number: **1528-2635-23-3-394**
- » Journal Name: **Academy of Accounting and Financial Studies Journal**
- » Article Title: **Financial statements quality of central government entities: a test of institutional and agency theories**
- » Corresponding Author: **Dr. Dwi Ratmono**

Dear Dr. Dwi Ratmono ,

Congratulation on acceptance of your article and we would like to thank you for choosing **Academy of Accounting and Financial Studies Journal** to publish your work.

Herewith, we are sending the galley proof of your manuscript and Invoice **1528-2635-23-3-394** as an attachment to this mail.

Please check the proof carefully and send your response within 48 hours. You are requested to correct the misprints, if any.

If you have any correction(s), please mention them in the Galley proof directly, preferably using the "comment" option in the PDF file and send it as soon as possible.

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If you need more information, please do not hesitate to contact us.

On behalf of Academy of Accounting and Financial Studies Journal,

With best regards for your ongoing research.

Rebecca  
Allied Business Academies  
P.O. Box 670  
Candler, NC 28715

## 2 Attachments



## Payment confirmation Ratmono



**dwi ratmono <dwi.ratmono2@gmail.com>**

Tue, May 21, 2019,  
11:38 AM

to Academy, Finance

Dear Rebecca anda Anne,

I have checked gallery proof of manuscript, there is no misprint so I agree to be able to process it further.

Regarding the invoice, I am a little confused as to why payment is in Euro while the initial

information is based on an email on 12 February 2019 regarding payment confirmation from Anne Reed (Editorial Assistant), using USD. Please provide further information regarding this matter.

In addition, if there is a discount policy for payments, it will help me a lot. However, I will follow the decision from the editorial.

thank you

Dr. Dwi Ratmono  
Diponegoro University, Indonesia