

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

Judul Jurnal Ilmiah (Artikel) : CASH FLOW ACTIVITIES AND STOCK RETURNS IN MANUFACTURING OF INDONESIA: A MODERATING ROLE OF EARNING MANAGEMENT

Nama Penulis : **Dwiarso Utomo**, Imang Dapit Pamungkas

Jumlah Penulis : 2

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-inpress.html>
 g. Terindeks di **Scopus, Q4, H Indeks : 5, SJR : 0,18**

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 LLDIKTI Wilayah VI
a. Kelengkapan unsur suatu Artikel Ilmiah (10%)	0.6*4 = 2.4			2.25	
b. Ruang lingkup dan kedalaman pembahasan (30%)	0.6*12 = 7.2			6.8	
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	0.6*12 = 7.2			6.9	
d. Kelengkapan unsur dan kualitas penerbit (30%)	0.6*12 = 7.2			6.85	
Total = (100%)					
Nilai Pengusul	24			22.8	
Catatan penilaian artikel oleh Tim PAK LLDIKTI Wilayah VI :			Semarang, Tim PAK LLDIKTI, Nama : NPP./NIDN.		

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b. Ruang lingkup dan kedalaman pembahasan (30%)	0.6*12 = 7.2			6,7
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	0.6*12 = 7.2			6,8
d. Kelengkapan unsur dan kualitas penerbit (30%)	0.6*12 = 7.2			6,9
Total = (100%)				
Nilai Pengusul	24			22,6

Catatan penilaian artikel oleh Reviewer 2 :

- 1) Topik relevan dengan bidang kajian akuntansi keuangan & keperilaku
- 2) Kualitas paper baik, konten memenuhi semua komponen yang diminta
- 3) Artikel orisinal karya penulis dengan kualifikasi ternutris Similitas Indexnya = 16%
- 4) Kualitas jurnal baik dan relevan dengan bidang akuntansi, terindeks di scopus (Q4), H indeks: 5, SJR : 0,18

Semarang, 27 Mei 2019
Reviewer 2


 Nama: Prof. Dr. H. Abdul Rohman, M.Si., Akt
 NIP/NIDN : 19660108 199202 1001/0008016605
 Unit Kerja : Universitas Diponegoro
 Jabatan Fungsional : Profesor
 Bidang Ilmu : Akuntansi

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c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	0.6*12 = 7.2			7,0
d. Kelengkapan unsur dan kualitas penerbit (30%)	0.6*12 = 7.2			6,8
Total = (100%)				
Nilai Pengusul	24			23,0

Catatan penilaian artikel oleh Reviewer 2 :

1. Topik artikel yang dipublikasikan merupakan topik yang sangat penting untuk skripsi dan menjadi isu yang terkini
2. Jurnal yang menjadi tempat publikasi relevan dengan bidang kajian.

Malang, 10 Juni 2019

Reviewer 1



Nama : Prof. Dr. Grahita Chandrarini, M.Si., Ak., CA
 NIDN : 0708126301
 Unit Kerja : Universitas Merdeka Malang
 Jabatan Fungsional : Profesor
 Bidang Ilmu : Akuntansi

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 23.58 GMT+7

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CASH FLOW ACTIVITIES AND STOCK RETURNS IN MANUFACTURING OF INDONESIA

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.

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Reviewers' comments:

Reviewer #1: Referring to your hypothesis H2: The higher the investment cash flow of the company, the greater the value of stock returns, Your result H2 is rejected. If you divide your sample into two groups of manufacturing companies based on the size of the company (total assets), namely large companies and medium-sized companies, then the result is likely to be a difference between the two groups.

The strengthen is this topic up to date with business development in Indonesia.

The weaknesses is to generalize the results of the study to large companies with medium-sized companies, this will be confusing for business people who are in two different groups.

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