

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

Judul Jurnal Ilmiah (Artikel) : The Effect of Litigation Risk and Audit Quality on Earning Management: Evidence in Indonesia  
 Nama Penulis : **St. Dwiarso Utomo**, Zaky Machmuddah, Imang Dapit Pamungkas  
 Jumlah Penulis : 3  
 Status Pengusul : penulis pertama/penulis ke-2/penulis korespondensi\*  
 Identitas Jurnal Ilmiah : a. Nama Jurnal : WSEAS Transactions on Business and Economics  
 b. Nomor ISSN : 1109-9526 (print); 2224-2899 (online)  
 c. Volume, Nomor, Bulan Tahun : Volume 6, Juli 2019  
 d. Penerbit : Word Scientific and Engineering Academy and Society  
 e. DOI artikel (jika ada) : -  
 f. Alamat web Jurnal : <http://www.wseas.org/multimedia/journals/economics/2019/a685107-734.pdf>  
 g. Terindeks di **Scopus, Q4, H Indeks : 14, SJR : 0,14**

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*3) = 1.8			1.5	
b. Ruang lingkup dan kedalaman pembahasan (30%)	(0.6*9) = 5.4			4.75	
c. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)	(0.6*9) = 5.4			4.7	
d. Kelengkapan unsur dan kualitas penerbit (30%)	(0.6*9) = 5.4			4.85	
<b>Total = (100%)</b>					
<b>Nilai Pengusul</b>	<b>18</b>			<b>15.8</b>	
Catatan penilaian artikel oleh Tim PAK LLDIKTI Wilayah VI :			Semarang,  Tim PAK LLDIKTI,  Nama : NPP./NIDN.		

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

Judul Jurnal Ilmiah (Artikel) : The Effect of Litigation Risk and Audit Quality on Earning Management: Evidence in Indonesia  
 Nama Penulis : **St. Dwiwarso Utomo**, Zaky Machmuddah, Imang Dapit Pamungkas  
 Jumlah Penulis : 3  
 Status Pengusul : penulis pertama/penulis ke-2/penulis korespondensi\*  
 Identitas Jurnal Ilmiah : a. Nama Jurnal : WSEAS Transactions on Business and Economics  
 b. Nomor ISSN : 1109-9526 (print); 2224-2899 (online)  
 c. Volume, Nomor, Bulan Tahun : Volume 6, Juli 2019  
 d. Penerbit : Word Scientific and Engineering Academy and Society  
 e. DOI artikel (jika ada) : -  
 f. Alamat web Jurnal : <http://www.wseas.org/multimedia/journals/economics/2019/a685107-734.pdf>  
 g. Terindeks di Scopus, Q4, H Indeks : 14, SJR : 0,14

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 Terakreditasi	Nasional/ Nasional Terindeks di DOAJ, CABI, COPERNICUS	
e. Kelengkapan unsur suatu Artikel Ilmiah (10%)	(0.6*3) = 1.8			1,6
f. Ruang lingkup dan kedalaman pembahasan (30%)	(0.6*9) = 5.4			5,0
g. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	(0.6*9) = 5.4			4,8
h. Kelengkapan unsur dan kualitas penerbit (30%)	(0.6*9) = 5.4			5,2
<b>Total = (100%)</b>				
<b>Nilai Pengusul</b>	<b>18</b>			<b>16,6</b>

Catatan penilaian artikel oleh Reviewer 1 :

1. Topik relevan dengan bidang kajian akuntansi manajemen
2. litigation risk masih jarang diteliti di universitas

Malang, 10 Juli 2019  
Reviewer 1



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

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

Judul Jurnal Ilmiah (Artikel) : The Effect of Litigation Risk and Audit Quality on Earning Management: Evidence in Indonesia  
 Nama Penulis : St. Dwiarso Utomo, Zaky Machmuddah, Imang Dapit Pamungkas  
 Jumlah Penulis : 3  
 Status Pengusul : penulis pertama/~~penulis ke-2~~/~~penulis korespondensi\*~~  
 Identitas Jurnal Ilmiah : a. Nama Jurnal : WSEAS Transactions on Business and Economics  
 b. Nomor ISSN : 1109-9526 (print); 2224-2899 (online)  
 c. Volume, Nomor, Bulan Tahun : Volume 6, Juli 2019  
 d. Penerbit : Word Scientific and Engineering Academy and Society  
 e. DOI artikel (jika ada) : -  
 f. Alamat web Jurnal : <http://www.wseas.org/multimedia/journals/economics/2019/a685107-734.pdf>  
 g. Terindeks di Scopus, Q4, H Indeks : 14, SJR : 0,14

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	
a. Kelengkapan unsur suatu Artikel Ilmiah (10%)	(0.6*3) = 1.8			1,4
b. Ruang lingkup dan kedalaman pembahasan (30%)	(0.6*9) = 5.4			4,5
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	(0.6*9) = 5.4			4,6
d. Kelengkapan unsur dan kualitas penerbit (30%)	(0.6*9) = 5.4			4,5
<b>Total = (100%)</b>				
<b>Nilai Pengusul</b>	<b>18</b>			<b>15</b>

Catatan penilaian artikel oleh Reviewer 2 :

①. Topik ortikel relevan dengan bidang Audit ing dan Akuntansi Keperilaku  
 ②. Kualitas paper baik, karena kontennya memenuhi semua kompone yang di minta  
 ③. Artikel orisinal karya pengusul dengan hasil up termitin = 19,2  
 ④. Kualitas jurnal<sup>baik</sup> dan relevan dengan bidang akuntansi, terindek (Q4) H Indeks = H dengan SJR : 0,14

Semarang, 11 Juli 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

**Fwd: WSEAS: Journal Submission Notification**

Dari: Adelis Setyowati (adelissetyowati@gmail.com)

Kepada: zaky\_820305@yahoo.co.id

Tanggal: Rabu, 21 Agustus 2019 13.15 GMT+7

----- Forwarded message -----

Dari: **imang dapit pamungkas** <[imangunikal@gmail.com](mailto:imangunikal@gmail.com)>

Date: Kam, 8 Agu 2019 pukul 21.34

Subject: Fwd: WSEAS: Journal Submission Notification

To: <[adelissetyowati@gmail.com](mailto:adelissetyowati@gmail.com)>

----- Forwarded message -----

Dari: **WSEAS Mail Service** <[main@wseas.org](mailto:main@wseas.org)>

Date: Jum, 22 Feb 2019 09.51

Subject: WSEAS: Journal Submission Notification

To: <[imangunikal@gmail.com](mailto:imangunikal@gmail.com)>

Cc: <[dwiarso.utomo@dsn.dinus.ac.id](mailto:dwiarso.utomo@dsn.dinus.ac.id)>, <[zaky\\_820305@yahoo.co.id](mailto:zaky_820305@yahoo.co.id)>

Dear Mr. Imang Dapit Pamungkas Pamungkas,

On behalf of the Editor in Chief of the WSEAS Transactions on Business and Economics, we would like to thank you for submitting your paper.

The following contribution:

Title: THE EFFECT OF LITIGATION RISK AND AUDIT QUALITY ON EARNING MANAGEMENT: EVIDENCE IN INDONESIA

ID: 5107-734

was successfully received and will be sent to reviewers. You will be notified of the evaluation result.

Publication Charges: For more than 10 years, WSEAS Journals (open access) were free of charge for authors. However, as of May 15, 2015, authors are expected to pay page charges, which cover the costs of the publishing process and will be invoiced upon paper acceptance. The Fees are as follows:

For the following Journals:

WSEAS TRANSACTIONS ON SYSTEMS AND CONTROL

WSEAS TRANSACTIONS ON MATHEMATICS

WSEAS TRANSACTIONS ON BUSINESS AND ECONOMICS

WSEAS TRANSACTIONS ON ENVIRONMENT AND DEVELOPMENT

the fees are 600€ / paper up to 10 pages (Extra Pages: For papers that are longer than 10 pages, there is a fee of 50€ per additional page)

For the following Journals:

WSEAS TRANSACTIONS ON CIRCUITS AND SYSTEMS

WSEAS TRANSACTIONS ON COMMUNICATIONS

WSEAS TRANSACTIONS ON COMPUTERS

WSEAS TRANSACTIONS ON BIOLOGY AND BIOMEDICINE

WSEAS TRANSACTIONS ON INFORMATION SCIENCE AND APPLICATIONS

WSEAS TRANSACTIONS ON SIGNAL PROCESSING

WSEAS TRANSACTIONS ON POWER SYSTEMS  
WSEAS TRANSACTIONS ON SYSTEMS  
WSEAS TRANSACTIONS ON APPLIED AND THEORETICAL MECHANICS  
WSEAS TRANSACTIONS ON HEAT AND MASS TRANSFER  
WSEAS TRANSACTIONS ON FLUID MECHANICS

the fees are 300€ / paper up to 10 pages (Extra Pages: For papers that are longer than 10 pages, there is a fee of 50€ per additional page)

For the following Journals:

WSEAS TRANSACTIONS ON ADVANCES in ENGINEERING EDUCATION  
WSEAS TRANSACTIONS ON ELECTRONICS  
WSEAS TRANSACTIONS ON COMPUTER RESEARCH  
WSEAS TRANSACTIONS ON ACOUSTICS AND MUSIC

the fees are 220€ / paper up to 10 pages (Extra Pages: For papers that are longer than 10 pages, there is a fee of 50€ per additional page)

For some exceptional cases regarding high-quality papers, WSEAS can waive these fees.

Also, fees will be waived if the paper has already been registered for a WSEAS conference.

You can access your paper and related information at <http://journals.wseas.org/en/authorsArea.action> in the 'Authors area'. For this purpose, please use the username and password already sent to you. You may also revise the authors' information or the paper itself via this page, or check its status.

For further information regarding the journal, please refer to its main web site. Should you have any further questions, you may contact us at [support@wseas.org](mailto:support@wseas.org) . Always include your paper ID for your convenience.

Best Regards,

The WSEAS Team

URL: <http://www.wseas.org>



Virus-free. [www.avast.com](http://www.avast.com)

**Fwd: WSEAS: submission evaluation result**

Dari: Adelis Setyowati (adelissetyowati@gmail.com)

Kepada: zaky\_820305@yahoo.co.id

Tanggal: Rabu, 21 Agustus 2019 13.17 GMT+7

----- Forwarded message -----

Dari: **imang dapit pamungkas** <[imangunikal@gmail.com](mailto:imangunikal@gmail.com)>

Date: Kam, 8 Agu 2019 pukul 21.25

Subject: Fwd: WSEAS: submission evaluation result

To: <[adelissetyowati@gmail.com](mailto:adelissetyowati@gmail.com)>

----- Forwarded message -----

Dari: **WSEAS Mail Service** <[main@wseas.org](mailto:main@wseas.org)>

Date: Sel, 7 Mei 2019 19.21

Subject: WSEAS: submission evaluation result

To: <[imangunikal@gmail.com](mailto:imangunikal@gmail.com)>

Cc: <[dwiwarso.utomo@dsn.dinus.ac.id](mailto:dwiwarso.utomo@dsn.dinus.ac.id)>, <[zaky\\_820305@yahoo.co.id](mailto:zaky_820305@yahoo.co.id)>, <[imangunikal@gmail.com](mailto:imangunikal@gmail.com)>

Dear Mr. Imang Dapit Pamungkas Pamungkas,

On behalf of the organizing committee of the WSEAS Transactions on Business and Economics, we would like to inform you that the reviewers' comments on the following contribution:

Title: THE EFFECT OF LITIGATION RISK AND AUDIT QUALITY ON EARNING MANAGEMENT: EVIDENCE IN INDONESIA

ID: 5107-734

are the following:

**REVIEWERS COMMENTS**

---REVIEWER #1 ---

Comments:

Enrich the references with newer and relevant titles

recommendation: Accept it after minor revision

presentation: 7/10 (Good)

innovation: 7/10 (Good)

relevance: 8/10 (Very Good)

useOfLanguage: 8/10 (Very Good)

format: Perfect

technical: 7/10 (Good)

---REVIEWER #2 ---

Comments:

The research is interesting because it can be suggested for investors before taking investment decisions in a company.

recommendation: Accept it as it is

presentation: 8/10 (Very Good)  
innovation: 7/10 (Good)  
relevance: 8/10 (Very Good)  
useOfLanguage: 8/10 (Very Good)  
format: Perfect  
technical: 7/10 (Good)

---REVIEWER #3 ---

Comments:

Please add more to literature review!

recommendation: Accept it after minor revision

presentation: 7/10 (Good)  
innovation: 7/10 (Good)  
relevance: 7/10 (Good)  
useOfLanguage: 7/10 (Good)  
format: Perfect  
technical: 7/10 (Good)

You may login at <http://conferences.wseas.org/wseas/en/authorsArea.action> using your username and password already sent to you in order to revise your paper. Please do not send any revised versions by e-mail.

Should have any further questions, you may contact us at [support@wseas.org](mailto:support@wseas.org) . Always include your paper ID for your convenience.

Best Regards,

The WSEAS Team

URL: <http://www.wseas.org>

**Fwd: WSEAS - Your paper has been accepted**

Dari: Adelis Setyowati (adelissetyowati@gmail.com)

Kepada: zaky\_820305@yahoo.co.id

Tanggal: Rabu, 21 Agustus 2019 13.17 GMT+7

----- Forwarded message -----

Dari: **imang dapit pamungkas** <[imangunikal@gmail.com](mailto:imangunikal@gmail.com)>

Date: Kam, 8 Agu 2019 pukul 21.24

Subject: Fwd: WSEAS - Your paper has been accepted

To: <[adelissetyowati@gmail.com](mailto:adelissetyowati@gmail.com)>

----- Forwarded message -----

Dari: **WSEAS** <[wseas.headquarters@gmail.com](mailto:wseas.headquarters@gmail.com)>

Date: Kam, 9 Mei 2019 18.50

Subject: Re: WSEAS - Your paper has been accepted

To: imang dapit pamungkas <[imangunikal@gmail.com](mailto:imangunikal@gmail.com)>

Dear Dr. Pamungkas,

I would like to confirm that we received your payment of 1800 EUR amount that was made for the publication of the following articles;

5107-733

THE EFFECT OF AUDITOR SWITCHING AND MANAGERIAL OWNERSHIP ON FRAUDULENT FINANCIAL STATEMENT

5107-734

THE EFFECT OF LITIGATION RISK AND AUDIT QUALITY ON EARNING MANAGEMENT: EVIDENCE IN INDONESIA

5107-735

The Associations between Earnings Management, Corporate Environmental Disclosure, Corporate Financial Performance and Corporate Governance Mechanisms

Should you require an invoice/receipt of payment, do not hesitate to contact me.

Best Regards

Maria Georgieva  
WSEAS Editorial Office  
Department of Publications

On Mon, May 6, 2019 at 11:42 AM WSEAS <[wseas.headquarters@gmail.com](mailto:wseas.headquarters@gmail.com)> wrote:

Dear Dr. Pamungkas,

Thank you for sending me your registration form along with the copy of the bank deposit.  
Please note that we may confirm your payment in the next few days as some time is required for the completion of the transaction.



In the meantime, the reviewers comments have been released and as soon as you receive them, revise your paper accordingly, [log in to your account](#) and upload your final version (overwrite the old version with the new one) for publication **until June 30th, 2019**.

We remain at your disposal,

Best Regards

Maria Georgieva  
WSEAS Editorial Office  
Department of Publications

--

On Mon, May 6, 2019 at 6:08 AM imang dapit pamungkas <[imangunikal@gmail.com](mailto:imangunikal@gmail.com)> wrote:

On Fri, May 3, 2019 at 2:53 PM WSEAS Support <[support@wseas.org](mailto:support@wseas.org)> wrote:

Dear Prof. / Dr. Pamungkas,

We would like to inform you that your paper:

ID: 5107-734

Title: THE EFFECT OF LITIGATION RISK AND AUDIT QUALITY ON EARNING MANAGEMENT: EVIDENCE IN INDONESIA

submitted to the WSEAS Transactions on Business and Economics has been accepted for publication after peer review by 2 independent reviewers.

Note that the reviewers' comments will be sent to you after your registration.

As you know, after May 15, 2015 our journals are subject to a publication fee of 600 EUR.

Kindly arrange your financial obligation to the Journal in order to publish your paper with us and index it in various indexes.

Registration Deadline: June 15, 2019

Revised paper submission Deadline: June 30, 2019

Revised versions can be uploaded by accessing your account at <http://www.wseas.org/en/authorsArea.action?id=>

Please consult the attached registration form.

You will need to fill in the required information and send the form to [support@wseas.org](mailto:support@wseas.org)

A. Payment option via Bank Deposit:

You may deposit your publication fee to the following account:

-----

BANK: PIRAEUS BANK  
Account No.: 1606 6762 80  
IBAN: BG 26 PIRB 8050 1606 6762 80  
Responsible-Beneficiary Name: INTERBIT Ltd.  
SWIFT-BIC Code: PIRBBGSF  
Branch: Vitosha Branch

Address: 3 Vitosha Blvd., 1000 Sofia, Bulgaria  
Address of the Beneficiary: Obelya 1, Block 118, 1387 Sofia, Bulgaria

---

- 
- a) It is absolutely necessary to provide your name and the ID Number of your paper on the bank deposit. Avoid to make deposits without this information.
  - b) Make sure to deposit only Euro (EUR), no other currency is accepted.
  - c) Send the copy of the bank deposit to [support@wseas.org](mailto:support@wseas.org) in order to proceed with the registration of your article.

B. Payment option via Credit Card:

Use our secure server to make an online payment:  
<https://interbit.wufoo.com/forms/publication-fee-form/>

Extra Pages: For papers that are longer than 10 pages, there is a fee of 50 EUR per additional page.

Additional information can be found at the web site of the journal.

Best Regards

Maria Georgieva

WSEAS Editorial Office  
Department of Publications

--