



# FAKULTAS BISNIS DAN EKONOMI

UNIVERSITAS KRISTEN PETRA

"Terakreditasi Institusi dan Program Studi"

## SURAT TUGAS

498/FBE/UKP/2020

Memenuhi permohonan dari Editor International Journal of Managerial and Financial Accounting (UMFA), maka ditugaskan kepada :

Nama : **Dr. Dra. Juniarti, M.Si., Ak.**

Nip : 94-015

sebagai reviewer artikel untuk International Journal of Managerial and Financial Accounting (UMFA), dengan judul :

Convergence of Indian Accounting Standards to IFRS : Impact on Financial Reporting Quality of Indian Industries

Demikian surat tugas ini dibuat untuk dapat dilaksanakan dengan sebaik-baiknya di Semester Gasal 2020/2021



Surabaya, 13 September 2020

Wakil Dekan

**Dr. Yulius Jogi Christiawan, S.E., M.Si., Ak.**

Tembusan :

- Kaprodi Akuntansi
- Kaprog Business Accounting

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## Article Review Request IJMFA\_302343

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Reply-To: Inderscience Publishers <noreply@indersciencemail.com>  
To: Juniarti -- <yunie@petra.ac.id>, "Dr. Matteo Rossi" <mrossi@unisannio.it>

Sat, Sep 12, 2020 at 10:15 PM

Dear Ms. Juniarti --,

Ref: Article entitled "Convergence of Indian Accounting Standards to IFRS: Impact on Financial Reporting Quality of Indian Industries".

The above-mentioned article has been submitted to be considered for publication in the International Journal of Managerial and Financial Accounting (IJMFA).

We would be pleased to receive your advice on the suitability and quality of the article for publication in the journal.

The review deadline is 20 October 2020.

We understand your heavy workload and other commitments, and would be very grateful if you let us know if you can help us this time.

To let us know that you accept to review the article, please kindly use the following acceptance form:

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Thank you for your kind attention and for considering this request.

Yours sincerely,

Dr. Matteo Rossi (Editor in charge of this submission)  
International Journal of Managerial and Financial Accounting (IJMFA)  
<http://www.inderscience.com/ijmfa>  
[submissions@inderscience.com](mailto:submissions@inderscience.com)



Juniarti . &lt;yunie@petra.ac.id&gt;

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**Paper Review Confirmation IJMFA\_302343**

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Reply-To: Inderscience Publishers <noreply@indersciencemail.com>  
To: Matteo Rossi <mrossi@unisannio.it>, "Ms. Juniarti --" <yunie@petra.ac.id>

Sun, Sep 13, 2020 at 3:00 PM

Dear Matteo Rossi,

Ref: [http://www.inderscience.com/doc.php?word=302343\\_348990](http://www.inderscience.com/doc.php?word=302343_348990)

I accept your request to review the article "Convergence of Indian Accounting Standards to IFRS: Impact on Financial Reporting Quality of Indian Industries" submitted to the International Journal of Managerial and Financial Accounting (IJMFA).

I will complete and send you the review by the required date or as early as possible.

Best Regards,

Ms. Juniarti --

PS:

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**Inderscience Publishers** <noreply@indersciencemail.com>  
Reply-To: Inderscience Publishers <noreply@indersciencemail.com>  
To: "Ms. Juniarti --" <yunie@petra.ac.id>, Matteo Rossi <mrossi@unisannio.it>

Sun, Sep 13, 2020 at 3:00 PM

Dear Ms. Juniarti --,

On behalf of the Editor, Matteo Rossi, we thank you for accepting to review the paper entitled "Convergence of Indian Accounting Standards to IFRS: Impact on Financial Reporting Quality of Indian Industries."

The review deadline is Oct 20, 2020. However, we will be very obliged if you can send us your review early or as soon as you can.

The full text of the paper is available at:

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To send us your review and recommendation for the author, please complete and save the online PAPER EVALUATION form available at:

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Petra Christian University Mail - Paper Review Confirmation IJMFA\_302343

Please do not hesitate to contact us at [submissions@inderscience.com](mailto:submissions@inderscience.com) if you have any query.

Your prompt attention is much appreciated.

Best Regards,

On-line Submissions Team

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Juniarti . &lt;yunie@petra.ac.id&gt;

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## Acknowledgement of Refereeing report - IJMFA\_302343

1 message

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Thu, Oct 8, 2020 at 11:54 PM

Reply-To: Inderscience Publishers <noreply@indersciencemail.com>

To: "Ms. Juniarti --" <yunie@petra.ac.id>, "Dr. Matteo Rossi" <mrossi@unisannio.it>

Dear Ms. Juniarti --,

Thank you for refereeing the paper "Convergence of Indian Accounting Standards to IFRS: Impact on Financial Reporting Quality of Indian Industries" and for completing the refereeing form.

We appreciate your help, support and continuing cooperation, which enhances the high quality and professional standard expected from the journal.

Best Regards,

Dr. Matteo Rossi (Editor)  
International Journal of Managerial and Financial Accounting (IJMFA)  
[mrossi@unisannio.it](mailto:mrossi@unisannio.it)

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#### PAPER EVALUATION FORM

Submission ID: IJMFA\_302343

**Ms. Juniarti --**, You are reviewing the paper "**Convergence of Indian Accounting Standards to IFRS: Impact on Financial Reporting Quality of Indian Industries**" submitted for "**International Journal of Managerial and Financial Accounting**"

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Reviewer  
08/10/20  
05:54 PM

Originality of the work: **Good**  
 Subject relevance: **Good**  
 Professional/industrial relevance: **Good**  
 Completeness of the work: **Good**  
 Acknowledgement of the work of others by references: **Good**  
 Organization of the manuscript: **Acceptable**  
 Clarity in writing, tables, graphs and illustrations: **Acceptable**  
 Likelihood of passing the "test of time": **Good**  
 In your opinion, is the technical treatment plausible and free of technical errors?: **Yes**  
 Have you checked the equations and/or statistics? (if applicable): **Yes**  
 Are you aware of prior publication or presentation of this work?: **Yes**  
 Is the manuscript free of commercialism?: **Yes**  
 Is the paper too long?: **No**

#### **RECOMMENDATION : Acceptable with minor revisions**

#### **Suggestions which would improve the quality of the paper but are not essential for publication:**

Some references are not quoted in the paper, i.e Choi, Bong, S., Lee, S.H. & Williams, C. (2011); McNochols, M. & Wilson, G.P. (1988).

Table 5: OLS using Fixed Effect, please specify which model that you apply, is it OLS or Fixed Effect that fit with data panel.

Use i not I when explaining the model equation, i.e Book value per share of firm I (pages 16,17 etc), use lowercase (i) not I

Please rewrite the presentation of Table 3, make it more compact, variable names do not need to be written many times, or you can split it into two tables.

**Changes which must be made before publication:**

in the literature review, the author (s) explain the voluntary adoption, but I didn't find the application of this approach in any other part of papers, if it is not relevant please remove it from the literature review.

I also did not find the grand theory that based the hypothesis development.

Please analysis the descriptive statistic for ADA and PMADA, especially the difference of ADA and PMADA in pre and post IndAS. what is JB test, why did the author (s) use this JB test, because t-test is quite reliable and close to the results of hypotheses tests than JB test.

Discuss the implication of the results of the hypothesis, why the accounting based measurements do not improve in the post adoption.

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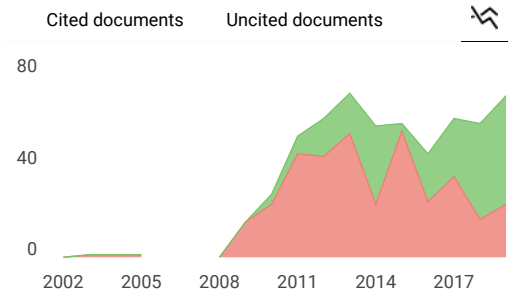
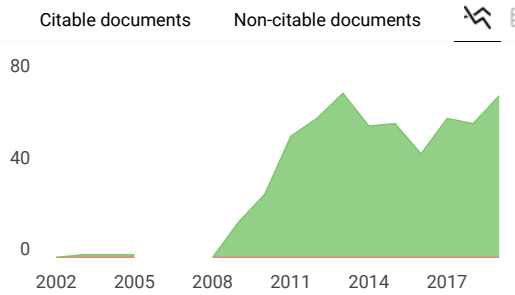
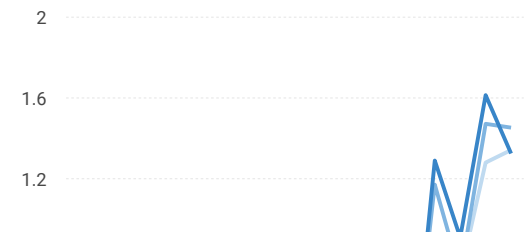
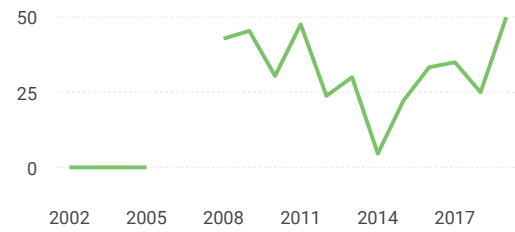
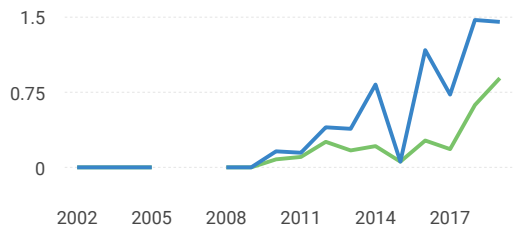
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**Elena Corera** 2 years ago

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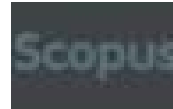
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