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1 message

The Indonesian Journal of Accounting Research <sekretariat@ijar-iaikapd.or.id>
To: Septian Bayu Kristanto <septian.bayu@ukrida.ac.id>

Tue, Nov 30, 2021 at 3:01 PM

Septian Bayu Kristanto:

Thank you for submitting the manuscript, "Female Leaders and Earnings Management: An Exploration of Chief Positions" to The Indonesian Journal of Accounting Research. With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site:

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If you have any questions, please contact me. Thank you for considering this journal as a venue for your work.

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[IJAR] [Indonesian Journal of Accounting Research] - Editor decision-accept for publication.

1 message

Syaiful Ali, MIS., Ph.D., CA. <sekretariat@ijar-iaikapd.or.id> To: Septian Bayu Kristanto <septian.bayu@ukrida.ac.id> Sat, Feb 19, 2022 at 4:21 PM

Cc: Sidharta Utama <sidhartau@gmail.com>, "Sylvia Veronica N.P. Siregar" <sylvia.nps@gmail.com>

Dear Septian Bayu Kristanto,

I am pleased to inform you that your paper "Female Leaders and Earnings Management: An Exploration of Chief Positions" meets the standards of The Indonesian Journal of Accounting Research and has been accepted for publication. Your paper will be published in the latest edition Jan-Apr 2022 edition.

In order to proceed to publish your manuscript, we will need you to complete and submit the copyright transfer form (attached).

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We are excited to move forward with your submission. Please feel free to email me with any questions.

Kind regards,
Syaiful Ali, MIS., Ph.D., CA.
Editor in Chief
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#578 Summary

SUMMARY REVIEW EDITING

Submission

Authors Septian Bayu Kristanto, Sidharta Utama, Sylvia Veronica N.P. Siregar

Title Female Leaders and Earnings Management: An Exploration of Chief Positions

Original file 578-1140-3-SM.DOCX 2021-11-30

Supp. files None

Submitter Septian Bayu Kristanto Date submitted November 30, 2021 - 08:01 AM

Section Articles

Editor Syaiful Ali, MIS., Ph.D., CA.

Author comments

Artikel ini sudah dipresentasikan pada SNA 24 Jambi, dan mendapat undangan Editor IJAR untuk

iberikan prioritas.

Artikel sudah direvisi sesuai masukan editor pada SNA dan sudah ditulis dalam bahasa Inggris.

Abstract Views 1392

Status

Status Published Vol 25, No 1 (2022): IJAR January - April 2022

Initiated 2022-02-23 Last modified 2023-04-08

Submission Metadata

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Title and Abstract

Title Female Leaders and Earnings Management: An Exploration of Chief Positions

Female leader affects earnings management and the quality of the financial report. This study wants to investigate the effect of female leaders on real earnings management. We use the nine chief positions with a female presence as a leader. The data were obtained from Indonesia's public listed company on the S&P Global Market Intelligence database from 2012-2020. For real earnings management measures, we used data two years earlier. The data sample selected was 3.420 firm-year observations. The sample was separated into 12 classifications, according to IDX Industrial Classifications. Female leader positions as chief executive, chief accounting, and chief administration negatively affect real earnings management. While female leader positions as chief technology and chief marketing have a positive effect on real earnings management. We find that industrial has a different effect on real earnings management. We find that industrial has a different effect on real earnings management. The most significant finding is female roles as finance managers. However, no research predicts real

earning management using female leaders in various chief positions.

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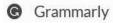






Suggested Tools





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ISSN 2086-6887 (Print) ISSN 2655 - 1748 (online)

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