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Rizky Yударuddin <rizky.yударuddin@feb.unmul.ac.id>

to olha.lytvynenko, governance_regulation, stefano.dellatti, avivas, bcc: anisa.kusumawardani, bcc: wirasmi.wardhani, bcc: siti.maria

Fri, Jun 11, 2021, 9:04 AM



Dear Olha Lytvynenko

The Managing Editor The Journal of Governance and Regulation (JGR)

We are pleased to submit our manuscript entitled "Board Structure and Disclosure of Intellectual Capital: Empirical Study in Indonesia" for consideration for publication in The Journal of Governance and Regulation (JGR).

This research aims to explore the ways board structure comprising board size, independence, female board member, and CEO dichotomy affects Intellectual capital disclosure (ICD). A sample comprising 323 non-commercial companies from 7 industries listed publicly from 2008 to 2017 on Indonesia Stock Exchange (IDX) was analyzed using ordinary least squares (OLS) regression. This study found a positive and significant coefficient of BSIZE (Board Size) which implied that the higher the total number of members of the board of directors, the higher the extent of ICD. The larger the number of outside board members, the better. This makes the board more independent and allows it to provide a higher level of corporate governance to shareholders. Board independence is statistically significant and negatively related to ICD. This investigation further evaluated the impact of female board members on ICD and found a positive but insignificant result. In other words, this implies women on boards have no influence on ICD levels of sample firms. Finally, the CEO duality variable (DUAL) is significant at the 5% level.

We declare that this manuscript has not been published elsewhere and is not under review by another journal. All authors have approved the manuscript and have agreed with its submission to The Journal of Governance and Regulation (JGR).

Thank you for your consideration. We look forward to hearing from you at your earliest convenience. Please address all correspondence to rizkyyударuddin@feb.unmul.ac.id

Sincerely,

Rizky Yударuddin

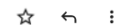
Your paper under revision_Journal of Governance and Regulation External Inbox x



Daryna Chorna <d.chorna@virtusinterpress.org>

to me, anisa.kusumawardani, wirasmi.wardhani, siti.maria, Olha

Fri, Jul 16, 2021, 4:33 PM



Dear Rizky Yударuddin,

I hope you are fine.

I am contacting you on behalf of Olha Lytvynenko, the managing editor of the *Journal of Governance and Regulation*.

Please find attached two reviewer's reports. The file titled Reviewer's Report_2 contains the editorial note. The paper titled "*Board structure and disclosure of intellectual capital: An empirical study in Indonesia*" requires certain adjustments before it can be accepted for publication.

Please be so kind as to address the comments provided by the reviewers and the editorial team by **July 27** (please let me know if you need more time).

Please highlight in any colour all modifications to be introduced in the paper.

If you have any questions, please let me know.

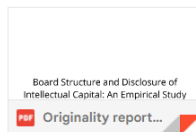
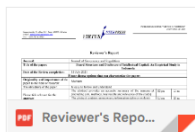
Please confirm you received this email.

Best regards,

Daryna Chorna

Virtus Interpress

3 Attachments





Rizky Yudaruddin <rizky.yudaruddin@feb.unmul.ac.id>

Sat, Jul 17, 2021, 3:25 PM

to Daryna

Dear Daryna Chorna

We thank the editor and reviewers for their thorough reading of our manuscript and their comments and suggestions that helped us to improve the manuscript. As indicated below, we have tried to do our best to respond to all the points raised. Please contact me if you need any further information.

Thank you for your assistance

Sincerely Yours,

Rizky Yudaruddin

...

3 Attachments



Three attachments are shown as thumbnails:

- A document titled "RESPONSE NOTE..." with a Word icon.
- A PDF document titled "19% BS on ICD.pdf" with a PDF icon.
- A document titled "anisa kusumawar..." with a Word icon.



Rizky Yudaruddin <rizky.yudaruddin@feb.unmul.ac.id>

Mon, Jul 19, 2021, 11:21 PM

to Olha

Dear Olha

Many thanks for your attention.

First of all, we thank the editor and reviewers for their thorough reading of our manuscript and their comments and suggestions that helped us to improve the manuscript.

We have revised our manuscript and mark the introduced changes in the manuscript with comments (see, attachment).

Finally, we are interested in using the English proofreading service from the virtue team. Could you help me by providing the bank account number information for us to transfer?

Thank you for your assistance

Sincerely Yours,

Rizky Yudaruddin

...

4 Attachments



Four attachments are shown as thumbnails:

- A document titled "anisa kusumawar..." with a Word icon.
- A document titled "anisa kusumawar..." with a Word icon.
- A PDF document titled "19% BS on ICD.pdf" with a PDF icon.
- A document titled "RESPONSE NOTE..." with a Word icon.



Olha Lytvynenko <olha.lytvynenko@virtusinterpress.org>

Wed, Jul 21, 2021, 3:50 PM

to me

Dear Rizky Yudaruddin,
thank you very much for your work and attention to the reviewer's and editor's comments.
However, your manuscript requires a few more corrections from your side, namely:

1. Please explain why you chose this methodological approach and why you used specific tests to analyze your hypotheses.
2. The Research Methodology section should contain description of alternative methods that would be suitable for conducting similar research.
3. While you are discussing using tests please first discuss the rationale behind using them.
4. Please discuss the findings in more detail in the Discussion section and indicate the importance of these findings.
5. Please, try to focus on examining your research question/hypothesis with recommendations and implications, if any.
6. The primary theoretical and practical significance of the study should be added to the Conclusion.
7. Please add sources to all tables.

Please, be so kind as to address these comments and send me the final version of your paper by **July 27**.

I am looking forward to hearing from you.

Kind regards,
Olha

...



Rizky Yudaruddin <rizky.yudaruddin@feb.unmul.ac.id>

Thu, Jul 22, 2021, 12:15 AM

to Olha

Dear Olla

Many thanks for your attention.

First of all, we thank the editor and reviewers for their thorough reading of our manuscript and their comments and suggestions that helped us to improve the manuscript.

We have revised our manuscript and mark the introduced changes in the manuscript with comments (see, attachment).

Thank you for your assistance

Sincerely Yours,

Rizky Yudaruddin

2 Attachments



Olha Lytvynenko <olha.lytvynenko@virtusinterpress.org>

Jul 22, 2021, 2:51 PM

to me

Dear Rizky Yudaruddin,
thank you for your very quick reply and provided revised manuscript.
I'll contact you within a week with a decision of the editorial team.

Kind regards,

Olha

Thank you very much.

Noted with thanks.

Thank you so much.

Reply

Forward