

Reviewers

JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)

Volume 17 Issue 1, January 2022

All Manuscript Submitted to Jurnal Ilmiah Akuntansi dan Bisnis have been reviewed by the following reviewer

- [Cristine Jubb](#), Swinburne University of Technology, Hawthorn, Australia [[Scopus ID](#)]
- [Jerico Franciscus Pardosi](#), Queensland University of Technology, Brisbane, Australia [[Scopus ID](#)][[Google Scholar](#)]
- [Arif Perdana](#), Singapore Institute of Technology, Singapore City, Singapore [[Scopus ID](#)] [[Google Scholar](#)]
- [Norzaidi Haji Mohd Daud](#), MARA University of Technology Malaysia, Kuala Lumpur, Malaysia [[Scopus ID](#)] [[Google Scholar](#)]
- [Ahmad Aminu Hamidu](#), Modibbo Adama University of Technology, Nigeria [[Google Scholar](#)]
- [Yuliansyah](#), Lampung University, Bandar Lampung, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [Ertambang Nahartyo](#), University of Gadjah Mada, Yogyakarta, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [I Gusti Ayu Ketut Agung Ulupui](#), State University of Jakarta, Jakarta, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [Arta Moro Sundjaja](#), Bina Nusantara University, Jakarta, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [Luh Putu Mahyuni](#), Pendidikan Nasional University (Undiknas), Bali, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [Ida Bagus Raka Suardana](#), Pendidikan Nasional University (Undiknas), Bali, Indonesia [[Scopus ID](#)][[Google Scholar](#)]
- [I Gusti Ngurah Agung Suaryana](#), Udayana University, Bali, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [Ni Made Dwi Ratnadi](#), Udayana University, Bali, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [I Putu Sudana](#), Udayana University, Bali, Indonesia [[Google Scholar](#)]
- [I Wayan Suartana](#), Udayana University, Bali, Indonesia [[Scopus ID](#)][[Google Scholar](#)]
- [I Ketut Budiarta](#), Udayana University, Bali, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [I Gde Ary Wirajaya](#), Udayana University, Bali, Indonesia [[Google Scholar](#)]
- [Ida Bagus Putra Astika](#), Udayana University, Bali, Indonesia [[Scopus ID](#)][[Google Scholar](#)]
- [I Ketut Sujana](#), Udayana University, Bali, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [I Gusti Ayu Nyoman Budiasih](#), Udayana University, Bali, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [Ratna Candra Sari](#), Yogyakarta State University, Yogyakarta, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [Hafiez Sofyani](#), Muhammadiyah Yogyakarta University , Yogyakarta, Indonesia

Reviewers

JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)

Volume 17 Issue 1, January 2022

- [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Ari Kamayanti](#), Malang State Polytechnic, Malang, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Syamsuri Rahim](#), University of Muslim Indonesia, Makassar, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Arizona Mustikarini](#), Gadjah Mada University, Yogyakarta, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Ni Ketut Rasmini](#), Udayana University, Bali, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Gerianta Wirawan Yasa](#), Udayana University, Bali, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Choirunnisa Arifa](#), Gadjah Mada University, Yogyakarta, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Sigit Hermawan](#), Muhammadiyah Sidoarjo University, Sidoarjo, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Zaki Baridwan](#), Brawijaya University, Malang, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Arfah Habib Saragih](#), University of Indonesia, Depok, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Anantawikrama Tungga Atmadja](#), Pendidikan Ganesha University (Undiksha), Bali, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Mia Ika Rahmawati](#), Sekolah Tinggi Ilmu Ekonomi Indonesia Surabaya, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Lilik Purwanti](#), Brawijaya University, Malang, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Komang Ayu Krisnadewi](#), Udayana University, Bali, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Eka Ardhani Sisdyani](#), Udayana University, Bali, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Indra Pahala](#), State University of Jakarta, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Ni Putu Wiwin Setyari](#), Udayana University, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Ni Wayan Rustiarini](#), Mahasaraswati University at Denpasar, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Fibriyani Nur Khairin](#), Mulawarman University, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Patriani Wahyu Dewanti](#), Yogyakarta State University, Yogyakarta, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Muhamad Yamin Noch](#), Yapis Papua University, Papua, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Theresia Woro Damayanti](#), Kristen Satya Wacana University, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)
- [Riesanti Edie Wijaya](#), Surabaya University, Indonesia [\[Scopus ID\]](#) [\[Google Scholar\]](#)

Reviewers

JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)

Volume 17 Issue 1, January 2022

- [Dedi Rianto Rahadi](#), Presiden University, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]
- [Aryo Prakoso](#), Jember University, Indonesia [[Scopus ID](#)] [[Google Scholar](#)]

“Editorial Team of Jurnal Ilmiah Akuntansi dan Bisnis (JIAB) express the deepest appreciation and thanks to the reviewers for their cooperation.”

GUIDELINES FOR WRITING JOURNAL ARTICLES
JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)
Volume 17 Issue 1 January 2022

1. General Requirements

- a) The article received is a scientific work that is the result of empirical and conceptual studies in the field of Accounting and Business and has never been published in print and other e-journals.
- b) Articles are typed on A4 paper (21 x 29.7 cm) sequential top / bottom / left / right margins: 4 / 3 / 4 / 3 cm, using Calibri letters, a distance of 1 spaces of 15-20 pages including bibliography.
- c) Articles are sent via <http://ojs.unud.ac.id/index.php/jiab/user/register> to log in, do the register first to get the password and username, after that log in with the user and password that has been made click on new submission follow the steps of the journal contributor flow guide, finally click Active Submission. After completing, you can inform the manager of JIAB via email to jurnal.akuntansibisnis@unud.ac.id with the format: name, address of the institution, mobile phone number, accompanied by CV and correspondence address.

2. Article Writing Systematics

- a) **TITLE**, a maximum of 15 Words, using a capital only first letter size of 18 pt, bold.
- b) **AUTHOR'S NAME**, written in full without title and without position font Calibri 11 pt, written in horizontally (if the author is more than 1) starting from the main author, complete with the name of the institution, email address (to be published), and number telephone (not published).
- c) **ABSTRACT** includes a summary of research including problems, objectives, methods, results, and contributions of research results. The abstract is presented after the title consists of 75-150 words written in two languages, namely Indonesian and English. Abstracts are given 3-5 keywords to facilitate the compilation of article indexes.
- d) **INTRODUCTION** contains research background, problem formulation and research benefits, theoretical basis, and hypothesis development.
(Preliminary Proportion of 15-20% of the total length of the article and no sub-chapters or numbering)
- e) **RESEARCH METHODS** containing data and data sources, research variables, techniques data collection, as well as data analysis techniques.
(Proportion of Research Methods is 15-20% of the total article length and there may not be subchapters or numbering)
- f) **RESULTS AND DISCUSSION** contains the results of hypothesis testing, the results of data analysis. Research and descriptive statistics are needed.
(Proportion of Results and Discussion 40-60% of the total length of the article and no sub-chapters or numbering)
- g) **CONCLUSIONS** containing the conclusions of the research, accompanied by suggestions and implications for subsequent research.
(Proportion of Conclusions 15-20% of the total length of the article and no sub-chapters or numbering)
- h) **REFERENCES** contain all sources referred to in writing the article. (Using reference management applications (**EndNote, Mendeley, Zotero, etc.**) Reference Lists at least

80% in the form of libraries published in the last 10 years. Reference is written using American Psychological Association 7th Edition Style.

i) **APPENDIX** contains tables, figures and research instruments used.

3. Additional Provisions

- a) All pages (including attachments, and references) are numbered by page.
- b) Each table or figure is given a serial number placed in the center of the table or figure, the title is placed after the number that matches the contents of the table or figure. The data source is placed at the bottom left of the table or figure. The format for making lines in the table is only for head and end, as in the following example:

Table 1. Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	-2,884	1,451		-	0,058
X ₁	0,153	0,058	0,302	2,651	0,013
X ₂	0,263	0,094	0,337	2,800	0,010
X ₃	0,261	0,086	0,340	3,031	0,005
X ₄	0,322	0,132	0,293	2,444	0,022
Adjusted R Square			0,654		
Sig. F			0,000		

Source: Processed Data, 2019

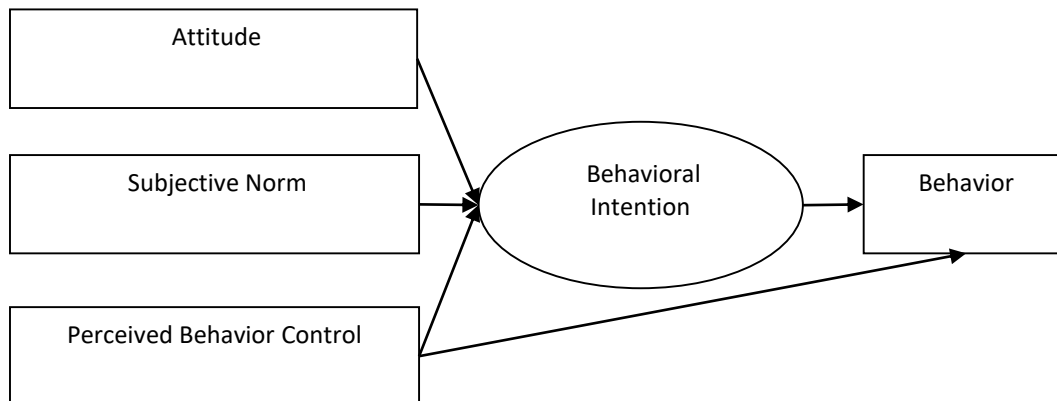


Figure 1. Research Model

Source: Processed Data, 2019

c) Citations and references in the text are written using bracketed reference techniques (author's last name, year: page number)

For example:

1. One source of citation with one author (Bertrand, 2009)
2. One citation source with two authors (Frucot and Shearon, 2011)
3. One source with more than two authors (Ariyani et al., 2010) or (Hotstede et. Al., 1990)
4. Two citation sources with different authors (Ana, 2011; Agung, 2002)
5. If the publication year is the same (Agung, 2012a, 2012b)

6. Sources of citations originating from the work of an institution should mention the acronym of the institution concerned, for example (IAI, 2011)
- d) A list of references (only those that are sources of citations) is made with the following writing conditions:
1. A list of references is arranged alphabetically according to the author's name or the name of the institution along with the year of publication, the title of the journal or textbook, the name of the journal or publisher, page numbers if necessary.
For example:
Ebiringa, O., Yadirichukwu, E., Chigbu, E. E., & Ogochukwu, O. J. (2013). Effect of Firm Size and Profitability on Corporate Social Disclosures: The Nigerian Oil and Gas sector in Focus. *British Journal of Economics, Management & Trade*, 3(4), 563–574. <https://doi.org/10.9734/BJEMT/2013/5147>
Ambadar, J. (2008). Corporate Social Responsibility (CSR) Dalam Praktik Di Indonesia. Jakarta: PT. Elex Media Komputindo.
Purwaningsih, R. P., & Suyanto. (2015). Pengaruh Profitabilitas dan Leverage Terhadap Pengungkapan Corporate Social Responsibility (CSR) Perusahaan. *Syariah Paper Accounting FEB UMS*, 1(1), 133–140. Retrieved from <https://publikasiilmiah.ums.ac.id/bitstream/handle/11617/6080/B.4.pdf;sequence=1>
- e) Reference and quotation must be in accordance with the rules of non-plagiarism as stipulated in the Regulation of the Minister of National Education of the Republic of Indonesia No.17 Year 2010.
- f) The things done by article writers related to licensing, citing, or using computer software for article making, data processing, and other matters related to IPR, along with the legal consequences that may arise, are entirely the responsibility of the article writer.

Example:

Jurnal Ilmiah Akuntansi dan Bisnis Vol. 15 No. 2, July 2020



AFFILIATION:
^{1,4}Faculty of Economics and Business, Universitas Widya Dharma Pontianak, Indonesia
^{2,3}Universiti Malaysia Sarawak, Malaysia

***CORRESPONDENCE:**
mariakontesa80@yahoo.com

THIS ARTICLE IS AVAILABLE IN:
<https://ojs.unud.ac.id/index.php/jiab>

DOI:
10.24843/JIAB.2020.v15.i02.p01

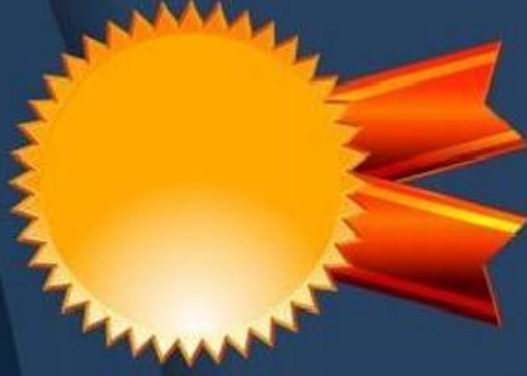
Do Female Directors Manipulate Earnings?

Maria Kontesa^{1*}, Lee Sia Chai², Rayenda Khresna Brahmana³, Sisca Contesa⁴

Abstract
This study aims to examine the effect of female directors in firm's earnings management for a sample of 263 Malaysian listed firms over 2013-2017 period. After running a robust panel regression, the result of this study shows that firm that have higher participation rate of women in the boardroom will have a higher tendency of manipulating earnings. The reason why there is a significant relationship between female directors and earnings management might be caused by the corporate culture pressure on women. The findings provide insight for industry and policymakers on the impact of gender diversity on earnings management. It may serve as a guideline in their selection of the organization's top management and decision-making process.

SERTIFIKAT

Kementerian Riset dan Teknologi/
Badan Riset dan Inovasi Nasional



Petikan dari Keputusan Menteri Riset dan Teknologi/
Kepala Badan Riset dan Inovasi Nasional
Nomor 85/M/KPT/2020

Peringkat Akreditasi Jurnal Ilmiah Periode 1 Tahun 2020
Nama Jurnal Ilmiah

Jurnal Ilmiah Akuntansi dan Bisnis

E-ISSN: 23031018

Penerbit: Fakultas Ekonomi dan Bisnis Universitas Udayana

Ditetapkan sebagai Jurnal Ilmiah

TERAKREDITASI PERINGKAT 2

Akreditasi Berlaku selama 5 (lima) Tahun, yaitu
Volume 15 Nomor 1 Tahun 2020 sampai Volume 19 Nomor 2 Tahun 2024

Jakarta, 01 April 2020

Menteri Riset dan Teknologi/
Kepala Badan Riset dan Inovasi Nasional
Republik Indonesia,



[Signature]
Bambang P. S. Brodjonegoro



Address :

Journal Room, BJ Building Lt. 3, Faculty of Economics and Business, Udayana University
Jln. P. B. Sudirman Denpasar, Bali, Indonesia
e-mail: jurnal.akuntansibisnis@unud.ac.id

