



UNIVERSITAS HAYAM WURUK
Perbanas Surabaya

KAUTSAR RIZA SALMAN <kautsar@perbanas.ac.id>

Invitation to Review JIABR-12-2022-0335

1 message

Journal of Islamic Accounting and Business Research <onbehalf@manuscriptcentral.com>

Fri, Dec 23, 2022 at
9:10 AM

Reply-To: yirmawan@gmail.com

To: kautsar@perbanas.ac.id

22-Dec-2022

Dear Mr. Kautsar Salman:

Manuscript ID JIABR-12-2022-0335 entitled "Islamic Governance and Leverage: The Interacting Role of Corporate Social Responsibility Disclosure" has been submitted to the Journal of Islamic Accounting and Business Research.

I invite you to review this manuscript. The abstract appears at the end of this letter. Please let me know as soon as possible if you will be able to accept my invitation to review. If you are unable to review at this time, I would appreciate you recommending another expert reviewer. Please click the appropriate link below to automatically register your reply with our online manuscript submission and review system.

*** PLEASE NOTE: This is a two-step process. After clicking on the link, you will be directed to a webpage to confirm.

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Once you accept my invitation to review this manuscript, you will be notified via e-mail about how to access Manuscript Central, our online manuscript submission and review system. You will then have access to the manuscript and reviewer instructions in your Reviewer Centre.

I realize that our expert reviewers greatly contribute to the high standards of the Journal, and I thank you for your present and/or future participation. Reviewer Resources are available here: <http://www.emeraldgroupublishing.com/reviewers/index.htm>

Sincerely,
Dr. Yudi Irmawan
Associate Editor, Journal of Islamic Accounting and Business Research
yirmawan@gmail.com

MANUSCRIPT DETAILS

TITLE: Islamic Governance and Leverage: The Interacting Role of Corporate Social Responsibility Disclosure

ABSTRACT:

The purpose of this study is to firstly, analyse the relationship between Islamic governance and leverage; and secondly, to examine the interaction of corporate social responsibility disclosure in the relationship between Islamic governance and leverage.

This study used 444 observational data comprising Asian, European and African Islamic banks and analysed using regression analysis method to answer the research hypothesis.

The study finds that Islamic governance had a significant positive effect on leverage which indicates that Islamic supervisory board is able to increase the leverage of Islamic banks. In other words, the existence of Islamic governance boosts the public confidence to entrust their funds to Islamic banks in the form of current accounts and savings. However, this study shows that CSR disclosures weaken the relationship between Islamic governance and leverage. In addition, this study includes the control variables of board size, Islamic supervisory board size, and company size in the analysis where all three variables showed their effect on leverage. These results were obtained through additional analysis by categorising our sample based on CSR.

This research is the first study to discuss the interaction of CSR with Islamic Governance on Leverage in Islamic Banking in Asia, Europe and Africa, thus adding to the existing literature in the field of Islamic Banking.



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KAUTSAR RIZA SALMAN <kautsar@perbanas.ac.id>

JIABR-12-2022-0335 now in your Reviewer Centre

1 message

Journal of Islamic Accounting and Business Research

<onbehalf@manuscriptcentral.com>

Reply-To: roshaniffa@gmail.com

To: kautsar@perbanas.ac.id

Mon, Dec 26, 2022 at
12:52 PM

26-Dec-2022

Dear Mr. Kautsar Salman,

Thank you for agreeing to review Manuscript ID JIABR-12-2022-0335 entitled "Islamic Governance and Leverage: The Interacting Role of Corporate Social Responsibility Disclosure" for the Journal of Islamic Accounting and Business Research. Please try your best to complete your review within the next 4 weeks.

In your review, please answer all questions. On the review page, there is a space for "Comments to Editor" and a space for "Comments to the Author." Please be sure to put your comments to the author in the appropriate space.

To access the manuscript, click this link:

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You can also access the manuscript by logging in to the Journal of Islamic Accounting and Business Research - Manuscript Central site at <https://mc.manuscriptcentral.com/jiabr>. Your case-sensitive USER ID is kautsar. For security purposes your password is not listed in this email. If you are unsure of your password you may click the link below to set a new password.

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If you wish to view the manuscript and the review form simultaneously, click on the HTML or PDF icons – the manuscript will open in a new window. Leave the new window open, switch back to the main window, and open the score sheet by clicking on the Score Sheet tab. Follow the instructions for reviewers provided in the Manuscript Central site. I strongly encourage you to elaborate on your review in the space provided. Your specific comments will offer valuable feedback to improve future work. It is essential that you click the "Save" button if you wish to exit the review before you submit it to the Editor. Otherwise, none of the information that you have entered will be saved in the system. When you have completed your review and are ready to submit it to the Editor, click on "Submit."

All communications regarding this manuscript are privileged. Any conflict of interest, suspicion of duplicate publication, fabrication of data or plagiarism must immediately be reported to me.

Thank you for evaluating this manuscript.

Sincerely,

Prof. Roszaini Haniffa

Editor, Journal of Islamic Accounting and Business Research

roshaniffa@gmail.com



UNIVERSITAS HAYAM WURUK
Perbanas Surabaya

KAUTSAR RIZA SALMAN <kautsar@perbanas.ac.id>

Thank you for submitting your review of Manuscript ID JIABR-12-2022-0335 for the Journal of Islamic Accounting and Business Research

1 message

Journal of Islamic Accounting and Business Research <onbehalf@manuscriptcentral.com>

Tue, Jan 24, 2023 at
5:49 PM

Reply-To: roshaniffa@gmail.com

To: kautsar@perbanas.ac.id

Dear Mr. Kautsar Salman:

Thank you for submitting your review of JIABR-12-2022-0335 for Journal of Islamic Accounting and Business Research. We are very grateful for the contribution you have made to the journal by providing your review. We recognise the value that is added by our reviewers and would therefore like to thank you for your work, by granting you free personal access to up to 40 Emerald journal articles (excluding Backfiles) within a three-month period.

Early next month, we will send an email that will contain all the information you need to activate your personal free access.

Once you have received this email, all you will need to do is:

- click the link in the e-mail: this will take you directly to the Emerald log-in page
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On behalf of the Editors of Journal of Islamic Accounting and Business Research, we appreciate the valuable and efficient contribution that each reviewer gives to the Journal and we hope that we may call upon you again to review future manuscripts.



UNIVERSITAS HAYAM WURUK
Perbanas Surabaya

KAUTSAR RIZA SALMAN <kautsar@perbanas.ac.id>

Reviewer update for Journal of Islamic Accounting and Business Research

1 message

Journal of Islamic Accounting and Business Research <onbehalf@manuscriptcentral.com>

Wed, Feb 8, 2023 at
4:00 AM

Reply-To: dr.mhudaib@gmail.com

To: dr.mhudaib@gmail.com, r.haniffa@hw.ac.uk

Dear Reviewer,

Thank you for your review of JIABR-12-2022-0335 entitled Islamic Governance and Leverage: The Interacting Role of Corporate Social Responsibility Disclosure for Journal of Islamic Accounting and Business Research.

This paper has received a Major Revision decision.

Thank you for offering your expertise and on-going support. It is much appreciated.

Kind regards and best wishes,
Mohammad Hudaib and Roszaini Haniffa
Editor-in-Chief
Journal of Islamic Accounting and Business Research
Reviewers' comments:
Reviewer: 1

Recommendation: Minor Revision

Comments:

Please add a few paragraphs on Islamic economics theory as guiding theory for Islamic financial industry and relate that into implications.

Please correct the reference of Asutay (1975) is incorrect.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The paper provides original contribution to the study IG and leverage which is embedded in the literature adequately.
2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: The literature is well articulated but I was expecting to see more of theoretical underpinnings from Islamic economics perspective which utilise CSR and IG. Perhaps referring to Zulkifli framework of Islamic governance would further enhance the paper.
3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: The methodology is well structured and presented in the paper.
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Very good presentation of findings but I would; be good if it has been related to Islamic economics expectations as guiding theory for Islamic banks.
5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: Perhaps a few paragraphs to be included on the implications for Islamic economics theory to be added.
6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: The paper is well written and articulates the idea clearly.

Reviewer: 2

Recommendation: Major Revision

Comments:

Dear Author,

Thank you for submitting the article titled "Islamic Governance and Leverage: The Interacting Role of Corporate Social Responsibility Disclosure" to the Journal of Islamic Accounting and Business Research. The article has been thoroughly scrutinized and requires some corrections/changes before proceeding to the later stages of publication.

Kind regards

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: Fair. The article is original, but it has not been highlighted in the introduction section. The novelty of this paper is not highlighted.

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: Good. Inadequate understanding of relevant literature. The discussion on the literature review is not extensive. The author only reports the findings of the previous literature review and does not discuss the gaps in the literature review.

3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: Fair.

Yet, the author does not explain the method correctly. Why the author chose samples taken from 2010-2021 is also not presented. Why the author chose Islamic banks from Asia, European, and Africa has not yet been explained.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Fair.

From the findings, only Islamic Governance was found to be significant. The author needs to discuss the importance of this finding.

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: Fair.

The author needs to discuss the policy implications of these findings. The practical implications of the results are missing in the study.

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: Good



JIABR-12-2022-0335_Reviewer.pdf

736K