

International Journal of Ethics and Systems

Decision Letter (IJOES-09-2020-0140)**From:** masudc60@yahoo.ca**To:** nanang.s.perbanas@gmail.com**CC:****Subject:** International Journal of Ethics and Systems - Decision on Manuscript ID IJOES-09-2020-0140**Body:** 06-Oct-2020

Dear Dr. Shonhadji,

Manuscript ID IJOES-09-2020-0140 entitled "THE ROLES OF WHISTLEBLOWING SYSTEM AND FRAUD AWARENESS AS FINANCIAL STATEMENT FRAUD DETERRENT" which you submitted to the International Journal of Ethics and Systems, has been reviewed. The comments of the referee(s) are included at the bottom of this letter.

The reviewers have recommended major revisions to your paper.

Please see instructions given below in NOTE.

Please mark all revisions in bright color font, and mark all deletions with strike-through effect.

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Because we are trying to facilitate timely publication of manuscripts submitted to the International Journal of Ethics and Systems, your revised manuscript should be uploaded as soon as possible. If it is not possible for you to submit your revision in a reasonable amount of time, we may have to consider your paper as a new submission.

I look forward to receiving your revision at the earliest possible time.

Yours sincerely,
Dr. Masudul Choudhury
Editor, International Journal of Ethics and Systems
Trisakti University
Postgraduate Program in Islamic Economics and Finance
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Editor in Chief's Comments to Author:

The author needs to study the reverse causality between the internal variables affecting whistle blowing and vice-a-versa, in order to confirm the sustained inter-variable relations. Such an inter-causality approach by multiple inter-variable systems is the focus of IJOES along with explanations and the results.

NOTE:

DEADLINE: 05-Jan-2021

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You will be unable to make your revisions on the originally submitted version of the manuscript. Instead, revise your manuscript using a word processing program and save it on your computer. Please also highlight the changes to your manuscript within the document by using the track changes mode in MS Word or by using bold or coloured text.


Once the revised manuscript is prepared, you can upload it and submit it through your Author Centre.

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Date Sent: 06-Oct-2020

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International Journal of Ethics and Systems

Decision Letter (IJOES-09-2020-0140.R1)**From:** masudc60@yahoo.ca**To:** nanang.s.perbanas@gmail.com**CC:****Subject:** International Journal of Ethics and Systems - Decision on Manuscript ID IJOES-09-2020-0140.R1**Body:** 28-Dec-2020

Dear Dr. Shonhadji,

Manuscript ID IJOES-09-2020-0140.R1 entitled "THE ROLES OF WHISTLEBLOWING SYSTEM AND FRAUD AWARENESS AS FINANCIAL STATEMENT FRAUD DETERRENT" which you submitted to the International Journal of Ethics and Systems, has been reviewed. The comments of the Editor in Chief and referee(s) are included at the bottom of this letter.

The reviewers have recommended minor revisions to your paper.

Please mark all revisions in bright color font.

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I look forward to receiving your revision at the earliest possible time.

Yours sincerely,
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Postgraduate Program in Islamic Economics and Finance
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Indonesia

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Editor in Chief's comments to Author:

Send for Minor Revision. If the paper does not deal with the theme of Islamic Economics then there is no need to extend the paper in this direction by the author. Otherwise, the reviewer's comments hold up for revision.

Referee(s)' Comments to Author:
Referee: 1

Recommendation: Minor Revision

Comments:
Islamic economics and finance: where do they stand? I accept this paper but for enriching the background of review section of paper please cite to these papers:

Islamic economics and finance: where do they stand?
 MA Choudhury
 International Journal of Accounting and Finance 1 (2), 149-167

The structure of Islamic economics: a comparative perspective on markets, ethics and economics
 MA Choudhury
 Consumption, Markets and Culture 3 (1), 61-97

when insert these papers, please write more about the benefits of the system. (Introduction section)

I think if the researchers more familiar with different aspect of Islamic economics and finance, we can conference more to financial reports and it dose not need to implement the WHISTLEBLOWING SYSTEM .

But companies around the world have different missions , so , I send many thanks for authors of this paper that attention to this important issue, and wants to Dear Editor of Editor, International Journal of Ethics and Systems, publish it in his respectful journal.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The insight stimulates new, and has important questions.
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?: Connections to prior work in the field are made.
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 methods used to explore the issue are appropriate.
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: The methods used are applied rigorously and explain why and how the data support the conclusions.
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?: The insight is used to develop a framework.
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.: YES, But companies around the world have different missions , so , I send many thanks for authors of this paper that attention to this important issue, and wants to Dear Editor of Editor, International Journal of Ethics and Systems, publish it in his respectful journal.

NOTE:

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You will be unable to make your revisions on the originally submitted version of the manuscript. Instead, revise your manuscript using a word processing program and save it on your computer. Please also highlight the changes to your manuscript within the document by using the track changes mode in MS Word or by using bold or coloured text.


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International Journal of Ethics and Systems

Decision Letter (IJOES-09-2020-0140.R2)**From:** masudc60@yahoo.ca**To:** nanang.s.perbanas@gmail.com, s1779047@sms.ed.ac.uk**CC:****Subject:** International Journal of Ethics and Systems - Decision on Manuscript ID IJOES-09-2020-0140.R2**Body:** 22-Jan-2021

Dear Shonhadji, Nanang; Maulidi, Ach

It is a pleasure to accept your manuscript IJOES-09-2020-0140.R2, entitled "THE ROLES OF WHISTLEBLOWING SYSTEM AND FRAUD AWARENESS AS FINANCIAL STATEMENT FRAUD DETERRENT" in its current form for publication in International Journal of Ethics and Systems. Please note, no further changes can be made to your manuscript.

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Thank you for your contribution. On behalf of the Editors of International Journal of Ethics and Systems, we look forward to your continued contributions to the Journal.

Yours sincerely,
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Trisakti University
Postgraduate Program in Islamic Economics and Finance
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