

5 APRIL 2023



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Rab, 5 Apr
2023, 13.33

kepada ataina.hudayati

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Dear Ataina Hudayati,

Thank you for your submission.

Submission ID	238092159
Manuscript Title	THE EFFECT OF BOARD OF DIRECTORS AND SHARIA SUPERVISORY BOARD ON ZAKAT FUNDS AT ISLAMIC BANKS IN INDONESIA
Journal	Cogent Business & Management
Article Publishing Charge (APC)	USD \$1270.00 (plus VAT or other local taxes where applicable in your country)

**APC only payable if your article is accepted*

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

Thank you for submitting your work to our journal.

If you have any queries, please get in touch with OABM-peerreview@journals.tandf.co.uk.

For any queries relating to your APC, please get in touch with APC@tandf.co.uk

Kind Regards,
Cogent Business & Management Editorial Office

16 APRIL 2023

238092159 (Cogent Business & Management) A revise decision has been made on your submission

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Cogent Business and Management <em@editorialmanager.com>Min, 16 Apr
2023, 23.50

kepada Ataina

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Ref: COGENTBUSINESS-2023-0827
238092159

THE EFFECT OF BOARD OF DIRECTORS AND SHARIA SUPERVISORY
BOARD ON ZAKAT FUNDS AT ISLAMIC BANKS IN INDONESIA
Cogent Business & Management

Dear Hidayati,

Your manuscript entitled "THE EFFECT OF BOARD OF DIRECTORS AND SHARIA SUPERVISORY BOARD ON ZAKAT FUNDS AT ISLAMIC BANKS IN INDONESIA", which you submitted to Cogent Business & Management, has now been reviewed.

The reviews, included at the bottom of the letter, indicate that your manuscript could be suitable for publication following revision. We hope that you will consider these suggestions, and revise your manuscript.

Please submit your revision by May 16, 2023, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go

to <https://rp.cogentoa.com/dashboard/> and log in. You will see an option to Revise alongside your submission record.

If you are unsure how to submit your revision, please contact us on OABM-peerreview@journals.tandf.co.uk

You also have the option of including the following with your revised submission:

* public interest statement - a description of your paper of NO MORE THAN 150 words suitable for a non-specialist reader, highlighting/explaining anything which will be of interest to the general public

* about the author - a short summary of NO MORE THAN 150 WORDS, detailing either your own or your group's key research activities, including a note on how the research reported in this paper relates to wider projects or issues.

* photo of the author(s), including details of who is in the photograph - please note that we can only publish one photo

If you require advice on language editing for your manuscript or assistance with arranging translation, please do consider using the Taylor & Francis Editing Services (www.tandfeditingservices.com).

Please ensure that you clearly highlight changes made to your manuscript, as well as submitting a thorough response to reviewers.

We look forward to receiving your revised article.

Best wishes,

Collins G. Ntim, PhD
Senior Editor
Cogent Business & Management

Comments from the Editors and Reviewers:

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Reviewer 1: Yes

Title, Abstract and Introduction – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Methodology / Materials and Methods – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation
Reviewer 1: Sound

Figures and Tables – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Results / Data Analysis – overall evaluation
Reviewer 1: Unsound or fundamentally flawed

Interpretation / Discussion – overall evaluation
Reviewer 1: Unsound or fundamentally flawed

Conclusions – overall evaluation
Reviewer 1: Unsound or fundamentally flawed

References – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Compliance with Ethical Standards – overall evaluation
Reviewer 1: Sound

Writing – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Supplemental Information and Data – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Comments to the author

Reviewer 1: 1. Authors should rewrite the abstract. Abstract must contain: research originality, research objectives, research methods, empirical result, and practical implications.

2. The introduction still lacks academic debate. The introduction still not able to show briefly about the differentiation between this research and previous research. Besides that, the research originality from this research is still not clear.

3. The grand theory from this research is still not clear.

4. Authors had explained clearly about the research methods.

5. Authors should rewrite the empirical result and interpretation in this research.

6. The analysis is very weak, authors must add more depth analysis in the discussion section.

7. The conclusion is not clear.

8. Add more references from reputable journals.

9. Please use proofread for the English editing

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Reviewer 3: Yes

Title, Abstract and Introduction – overall evaluation

Reviewer 3: Sound

Methodology / Materials and Methods – overall evaluation

Reviewer 3: Sound

Objective / Hypothesis – overall evaluation

Reviewer 3: Sound

Figures and Tables – overall evaluation

Reviewer 3: Sound

Results / Data Analysis – overall evaluation

Reviewer 3: Sound

Interpretation / Discussion – overall evaluation

Reviewer 3: Sound

Conclusions – overall evaluation

Reviewer 3: Sound

References – overall evaluation

Reviewer 3: Sound

Compliance with Ethical Standards – overall evaluation

Reviewer 3: Sound

Writing – overall evaluation

Reviewer 3: Sound

Supplemental Information and Data – overall evaluation

Reviewer 3: Sound

Comments to the author

Reviewer 3: - Title, Abstract and Introduction: State the objectives of your work and provide an adequate background, avoiding a detailed literature survey or a summary of the results. Explicitly state the gap in the literature, which signifies the significance

of your research.

- Methodology / Materials and Methods: Provide sufficient detail to allow your work to be reproduced. Methods already published should be indicated by a reference: only relevant modifications should be described.

- Results / Data Analysis: Present the results of your work. Use graphs and tables if appropriate, but also summarize your main findings in the text. Do NOT discuss the results or speculate as to why something happened; that goes in the Discussion.

- Conclusions: Provide the conclusion to your study, and final words on the value of your analysis, research, or paper. Limitations of your study should be addressed.

Do you want to get recognition for this review on [Publons](https://publons.com/publisher/24/taylor-francis)? Don't let your reviewing work go unnoticed! Researchers the world over use Publons to effortlessly track their valuable peer review contributions for any journal. If you opt in, your Publons profile will automatically be updated to show a verified record of this review in full compliance with the journal's review policy. If you don't have a Publons profile, you will be prompted to create a free account. [Learn more](https://publons.com/publisher/24/taylor-francis)

Reviewer 4: Yes

Title, Abstract and Introduction – overall evaluation

Reviewer 4: Sound

Methodology / Materials and Methods – overall evaluation

Reviewer 4: Unsound or fundamentally flawed

Objective / Hypothesis – overall evaluation

Reviewer 4: Unsound or fundamentally flawed

Figures and Tables – overall evaluation

Reviewer 4: Sound

Results / Data Analysis – overall evaluation

Reviewer 4: Sound with minor or moderate revisions

Interpretation / Discussion – overall evaluation

Reviewer 4: Unsound or fundamentally flawed

Conclusions – overall evaluation

Reviewer 4: Sound with minor or moderate revisions

References – overall evaluation

Reviewer 4: Sound

Compliance with Ethical Standards – overall evaluation

Reviewer 4: Sound

Writing – overall evaluation
Reviewer 4: Sound

Supplemental Information and Data – overall evaluation
Reviewer 4: Sound with minor or moderate revisions

Comments to the author

Reviewer 4: The author should declare and explain a reasonable hypothesis, why only stated until 2020, because nowadays is 2023. Islamic banks also should be mentioned, is it regarding BSI (Indonesian holding Islamic bank by 3 state-owned companies) or anything else granted by MUI-DSN regarding UUS, and why choose it? BAZNAS or LAZNAS also should be mentioned in reasonable decision, because in Indonesia, there were too many LAZ organizations with high income than BAZNAS and other LAZNAS

Editor's Comments:

Thank you for submitting your paper for consideration for publication in ACGBE section of Cogent Business and Management. I sent your paper to two reviewers' and they have suggested that your manuscript requires further revisions. I have read the paper myself, and I agree that you should be given the opportunity to revise and resubmit your paper for consideration. I will not repeat the reviewers concerns and suggestions here, but please you should endeavour to address them. In addition, please address the following issues that I would like you to effect before resubmitting:

1. Your current structure is messy and so please re-structure paper as follows: 1. Introduction, 2. Background, 3. Theoretical literature review, 4. Empirical literature review and hypotheses development, 5. Research design, 6. Empirical results and discussion, and 7. Summary and conclusion. Please you must re-structure your paper according this comment 1, which will involve substantial revisions to your work. To reduce wasting the time of reviewers, yours and mine, if this suggestion is not followed, then, the paper may be rejected without any further review, and so please kindly take this comment seriously.

2. Introduction: Please clarify your research questions, objectives, background motivation, theoretical and empirical motivation and the lines of contributions to the literature. You can do this by sharply articulating your research questions/objectives, identify the potential theoretical, background and theoretical motivation or gaps, and explain how your study contributes to the literature. You can do this by highlighting the weaknesses of prior studies as well. Currently, your introduction is very dry. Additionally, you need state clearly the contributions of the paper. For example, "Consequently, the current paper seeks to make the following contributions to the existing literature. First,..., Second,....., Third, ..., Fourth,... and so on". The introduction should be about 5 pages long.

3. Background – you need to explain why this is the appropriate context to conduct

this study by exploiting regulatory, reform and policy issues and developments within the research context or setting. This should be about two to three pages long.

4. Theoretical framework - Please an overarching theoretical framework that will explain the underlying predictions and hypotheses of interest. In doing so, please explicitly outline how they help link the dependent and independent variables together by drawing on both seminal (old) and recently (newly) published studies. This should be about two to three pages long.

5. Literature review and hypotheses Development – please enhance your hypotheses by: (i) drawing on the theory; (ii) empirical literature; (iii) research setting/contextual insights; and (iv) then setting up your hypotheses. You will do this for each hypothesis. Currently, you have not developed your hypotheses in this way. You will need to so by drawing on both seminal (old) and recently (newly) published studies.

6. Research design – Please identify, classify and explain your variables – dependent, independent and control variables, as well as any others, such as moderating or mediating variables. Please also explain your sample selection clearly (insert a table tabulating the steps - how many was missing, many had data, how many selected and why) and also clarify in a normative way how the variables are operationalised. Similarly, explain your sample in a tabular form, outlining step by step the total population to the selection of the final sample. Label all your equations, figures and tables in a consecutive manner. Make the tables self-contained by clearly identifying dependent, independent and control variables in the tables.

7. Empirical findings – please link your findings more strongly to the: (i) theory, (ii) empirics, (iii) context; and (iv) highlight their economic, academic/research and policy implications. Closely link up and cite the papers that you have discussed in the background, theory and empirical literature review & and hypotheses development section to the findings you are presenting here.

8. Conclusion – Please outline a summary of findings, contributions, implications, limitations and avenues for future research. Especially, expand the discussions relating to implications, limitations and avenues for future research.

9. Robustness or additional analyses – please demonstrate how your findings are to alternative measures (e.g., different ways of measuring the key dependent and independent variables), estimations (e.g., lagged structure, and instrumental variables estimation, amongst others) and general endogeneities. This is completely missing.

10. Typos – please there are considerable number of typos, spelling errors and grammatical mistakes throughout the paper that a careful reading will help you to eliminate them. Seek professional proof-reader's help if deemed appropriate. Improve presentation by clearly labelling equations, tables, sections and subsections.

11. In order to build on this line of research in the ACGBE of Cogent Business and Management, please identify at least 3 appropriate and relevant papers from

ACGBE and cite to support your arguments. Also, these papers are directly relevant in terms of the recommended structure and content, consider citing and drawing insights to support your analysis: (i) Elamer et al. (2020) Islamic governance, national governance, and bank risk management and disclosure in MENA countries. *Business & Society*, 59 (5), 914-955. (doi:10.1177/0007650317746108); (ii) Elamer et al. (2019) Sharia supervisory boards, governance structures and operational risk disclosures: evidence from Islamic banks in MENA countries. *Global Finance Journal*, [100488]. (doi:10.1016/j.gfj.2019.100488); (iii) Elamer et al. (2019) Impact of multi-layer governance on bank risk disclosure in emerging markets: the case of Middle East and North Africa. *Accounting Forum*, 42 (2), 244-281. (doi:10.1080/01559982.2019.1576577); (iv) Elghuweel et al. (2017) Corporate governance, Islamic governance and earnings management in Oman: a new empirical insights from a behavioural theoretical framework. *Journal of Accounting in Emerging Economies*, 7 (2), 190-224. (doi:10.1108/JAEE-09-2015-0064); and (v) Al-Bassam et al. (2017) The effect of Islamic values on voluntary corporate governance disclosure: the case of Saudi listed firms. *Journal of Islamic Accounting and Business Research*, 8 (2), 182-202. (doi:10.1108/JIABR-09-2015-0046).

12. Please follow the ACGBE section of the Cogent Business and Management author guidelines. For example, re-write your abstract to follow ACGBE section of Cogent Business and Management guidelines. In the same, follow the beer guidelines regarding referencing, tables, equations, heading and subheadings and so on in type-setting your work.

13. Please kindly take these 12 comments seriously and endeavour to fully address them in addition to the reviewers' comments. Please prepare a point-by-point detailed response to the reviewers' comments as well as mine and highlight all changes in the colour yellow in the main manuscript.

I hope you will positively embrace these constructive suggestions as a way of taking this research forward, and I look forward to receiving a revised version of your paper.

Best regards
Collins Ntim, PhD, ACGBE Senior Editor

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/cogentbusiness/login.asp?a=r>). Please contact the publication office if you have any questions.

18 APRIL 2023



Ataina Hudayati Dra. M.Si.,Ak. <ataina.hudayati@uui.ac.id>

18 Apr
2023,
16.11

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Thank You. We will improve our paper according to the reviewer's suggestions

Best Regards
Ataina Hudayati

15 MEI 2023



Ataina Hudayati Dra. M.Si.,Ak. <ataina.hudayati@uui.ac.id>

15 Mei
2023,
20.00

kepada Cogent

Dear Prof. Collins Ntim, PhD, ACGBE Senior Editor

We asked for an additional 4 days to revise the paper. We will collect the revised paper on May 20, 2023

Best regards
Ataina Hudayati

16 MEI 2023

Re: Re: 238092159 (Cogent Business & Management) A
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2023, 09.41

kepada ataina.hudayati

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Dear Dr. Ataina Hudayati,

Thank you for your email.

I have now adjusted your revision due to 20th of May 2023, as requested.

Please let me know if you have any further assistance.

Best regards,

Charlie Flores - Journal Editorial Office

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20 MEI 2023



Ataina Hidayati Dra. M.Si.,Ak. <ataina.hidayati@uui.ac.id>

Revised submission received for Cogent Business & Management (Submission ID: 238092159.R1)

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Dear Ataina Hidayati,

Thank you for submitting your revised manuscript.

Submission ID	238092159
Manuscript Title	THE EFFECT OF BOARD OF DIRECTORS AND SHARIA SUPERVISORY BOARD ON ZAKAT FUNDS AT ISLAMIC BANKS IN INDONESIA
Journal	Cogent Business & Management

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

Thank you for submitting your work to our journal.
If you have any queries, please get in touch with OABM-peerreview@journals.tandf.co.uk.

Kind Regards,
Cogent Business & Management Editorial Office

22 JUNI

Pada tanggal Kam, 22 Jun 2023 pukul 12.13 Cogent Business and Management
<em@editorialmanager.com> menulis:

Ref: COGENTBUSINESS-2023-0827R2
238092159

THE EFFECT OF BOARD OF DIRECTORS AND SHARIA SUPERVISORY
BOARD ON ZAKAT FUNDS AT ISLAMIC BANKS IN INDONESIA
Cogent Business & Management

Dear Ataina Hudayati,

I am pleased to tell you that your work **was accepted for publication in Cogent Business & Management** on Jun 22, 2023.

Please note: only minor, or typographical changes can be introduced during typesetting and proofing of your manuscript. Major changes to your manuscript will not be permitted.

For your information, comments from the Editor and Reviewers can be found below if available, and you will have an opportunity to make minor changes at proof stage.

Your article will be published under the Creative Commons Attribution license (CC-BY 4.0), ensuring that your work will be freely accessible by all. Your article will also be shareable and adaptable by anyone as long as the user gives appropriate credit, provides a link to the license, and indicates if changes were made.

Once the version of record (VoR) of your article has been published in Cogent Business & Management, please feel free to deposit a copy in your institutional repository.

Thank you for submitting your work to this journal, and we hope that you will consider us for your future submissions.

Best wishes

Collins G. Ntim, PhD

Senior Editor
Cogent Business & Management

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/cogentbusiness/login.asp?a=r>). Please contact the publication office if you have any questions.

3 JULI

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Dear Prof. Ataina,

Greetings!

We have a quick query from production:

Please note that we have the Table of Tables 1,2,8 and a citation for Table 7 and the rest are missing. Hence, please edit the attached source file, renumber the tables accordingly, provide the missing Tables and provide a revised manuscript to proceed further.

Thanks!

Regards,

Annie Sophia

Production Editor

Cogent Business and Management

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M.Si
.,Ak.

Sen, 3 Jul 2023, 12.51

Thank you, I will do that. Regards, Ataina Hidayati

3 JULI

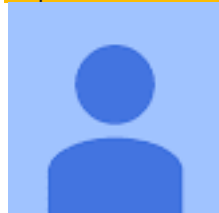
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Attention: Ataina Hidayati

Hello,

Your Author Publishing Agreement for "THE EFFECT OF BOARD OF DIRECTORS AND SHARIA SUPERVISORY BOARD ON ZAKAT FUNDS AT ISLAMIC BANKS IN INDONESIA" has been completed. Please click the link below (or copy the URL into your browser) to access the system and download your signed agreement.

Should you have any question on this, you may contact OABM-production@journals.tandf.co.uk.

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17 Jul
2023,
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Dear Prof. Ataina,

Thanks so much for the revised source file.

I have forwarded it to the Team to proceed further.

Thanks!

Regards,

Annie Sophia

Production Editor

Cogent Business and Management

18 JULI

Your article has been accepted for publication

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2023, 01.22

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Dear Ataina Hidayati,

Congratulations! We are pleased to share that your article "THE EFFECT OF BOARD OF DIRECTORS AND SHARIA SUPERVISORY BOARD ON ZAKAT FUNDS AT ISLAMIC BANKS IN INDONESIA" has been accepted for publication in Cogent Business & Management.

To move forward with publication, we need you to review and accept the terms and conditions of an author publishing agreement.

We'll start with some questions that will inform the details we include in your agreement.

[START AGREEMENT PROCESS](#)

If you have questions about publishing your article, don't hesitate to contact us directly at OABM-production@journals.tandf.co.uk

We look forward to seeing your article published, and we are pleased to have you in our authorship community.

Kind regards,

Cogent Business & Management Production Team

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20 JULI

Your article proofs for review (Manuscript ID: OABM A 2231206)

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iauthorsupport@integra.co.in

Kam, 20 Jul
2023, 15.42

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Manuscript Title: OABM - (THE EFFECT OF BOARD OF DIRECTORS AND SHARIA SUPERVISORY BOARD ON ZAKAT FUNDS AT ISLAMIC BANKS IN INDONESIA)

Manuscript DOI: 10.1080/23311975.2023.2231206

Journal: OABM-Cogent Business & Management

Dear Ataina Hidayati,

I am pleased to inform you that your proofs are now available for review using the Taylor & Francis online proofing system: [Click here](#)

Please submit your corrections by 24 July 2023, to avoid delay to publication.

Corrections must be limited to answers to the Author Queries, typographical and essential corrections only.

After we have received your corrections and Author Publishing Agreement, your article will be corrected and published online following a thorough quality check.

The DOI of your paper is 10.1080/23311975.2023.2231206. Once your article has published online, it will be available at the following permanent link: <http://dx.doi.org/10.1080/23311975.2023.2231206>.

If you have any questions, please contact me using the details below and I will be pleased to assist.

Thank you,

Annie Sophia

On behalf of the OABM production team
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21 JULI

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Sent: Friday, July 21, 2023 2:28 PM

To: Mia Emails <mia.emails@informa.com>

Subject: Re: Invoice-953675366: PAYMENT THE BILL

Dear The Taylor & Francis Global Customer Services

My paper entitled "THE EFFECT OF BOARD OF DIRECTORS AND SHARIA SUPERVISORY BOARD ON ZAKAT FUNDS AT ISLAMIC BANKS IN INDONESIA" has been accepted for publication in Cogent Business & Management Online

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Invoice number: 953675366
Order number: 9305472
Customer number: 6085332
DOI number: 10.1080/23311975.2023.2231206

Thank You

Yours faithfully

Ataina Hudayati

Senior Lecturer
Accounting Department
Faculty of Business & Economics
Indonesian Islamic University

23 JULI

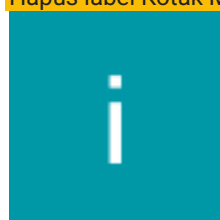
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2023, 09.02

kepada ataina.hidayati, annie.sophia

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Manuscript Title: OABM - (THE EFFECT OF BOARD OF DIRECTORS AND SHARIA SUPERVISORY BOARD ON ZAKAT FUNDS AT ISLAMIC BANKS IN INDONESIA)

Manuscript DOI: 10.1080/23311975.2023.2231206

Journal: OABM-Cogent Business & Management

Date proof corrections submitted: 23 July 2023

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Yours sincerely,

Taylor & Francis Online Proofing Team

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1 AGUSTUS

RE: Re: Invoice-953675366: PAYMENT THE BILL -
03268136 [ref:_00D0Y35lji._5007TRc2ox:ref]

Eksternal

Kotak Masuk

Telusuri semua pesan berlabel Kotak Masuk

Hapus label Kotak Masuk dari percakapan ini



CSD SSC Adhoc <ordersupport@tandf.co.uk>

Sel, 1 Agu
2023, 21.11

kepada ataina.hidayati@uii.ac.id

Terjemahkan ke Indonesia



Dear Sir/Madam

Thank you for your email

I can confirm we have received your payment, Please find your paid invoice receipt attached.

Kind regards,
Owen Hanton
Customer Operations Specialist

Taylor & Francis Customer Services
<http://www.tandfonline.com>

RESPONSE TO REVIEWER COMMENTS

Reviewer 1: Yes

Title, Abstract and Introduction – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Methodology / Materials and Methods – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation
Reviewer 1: Sound

Figures and Tables – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Results / Data Analysis – overall evaluation
Reviewer 1: Unsound or fundamentally flawed

Interpretation / Discussion – overall evaluation
Reviewer 1: Unsound or fundamentally flawed

Conclusions – overall evaluation
Reviewer 1: Unsound or fundamentally flawed

References – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Compliance with Ethical Standards – overall evaluation
Reviewer 1: Sound

Writing – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Supplemental Information and Data – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Comments to the author

Reviewer 1: 1. Authors should rewrite the abstract. Abstract must contain: research originality, research objectives, research methods, empirical result, and practical implications.

2. The introduction still lacks academic debate. The introduction still not able to show briefly about the differentiation between this research and previous research. Besides that, the research originality from this research is still not clear.

3. The grand theory from this research is still not clear.

4. Authors had explained clearly about the research methods.

5. Authors should rewrite the empirical result and interpretation in this research.

6. The analysis is very weak, authors must add more depth analysis in the discussion section.

7. The conclusion is not clear.

Commented [MOU1]: The abstract was revised to meet the reviewer's comments. Contributions to previous research and practical implications have been added (sentences are colored yellow)

Commented [MOU2]: The introductory section has been substantially revised both the writing systematics and the addition of literature to show the rationality of the study and the differences between this study and previous research.

Commented [MOU3]: The theoretical basis has been revised and added to the literature. This study uses Agency Theory and Stakeholder Theory

Commented [MOU4]: Analysis has been revised and added references

Commented [MOU5]: Conclusion has been revised

8. Add more references from reputable journals.
9. Please use proofread for the English editing

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Reviewer 3: Yes

Title, Abstract and Introduction – overall evaluation
Reviewer 3: Sound

Methodology / Materials and Methods – overall evaluation
Reviewer 3: Sound

Objective / Hypothesis – overall evaluation
Reviewer 3: Sound

Figures and Tables – overall evaluation
Reviewer 3: Sound

Results / Data Analysis – overall evaluation
Reviewer 3: Sound

Interpretation / Discussion – overall evaluation
Reviewer 3: Sound

Conclusions – overall evaluation
Reviewer 3: Sound

References – overall evaluation
Reviewer 3: Sound

Compliance with Ethical Standards – overall evaluation
Reviewer 3: Sound

Writing – overall evaluation
Reviewer 3: Sound

Supplemental Information and Data – overall evaluation
Reviewer 3: Sound

Commented [MOU6]: References from reputable journals have also been added. Including additional references suggested by the Editorial Board

When paper submitted to the Journal, the paper has been translate by Language Institution. When revised paper has been approved by Editorial team, we will send the paper for proofread.

TRANSLATOR STATEMENT
The information appearing herein has been translated by a Center for International Language and Translation, Islamic University of Indonesia, CILACS UII, Jl. DEMANGAN BARU 1, YOGYAKARTA, INDONESIA.
Phone/Fax: 0274 540 255

Commented [MOU7]:

Comments to the author

Reviewer 3: - Title, Abstract and Introduction: State the objectives of your work and provide an adequate background, avoiding a detailed literature survey or a summary of the results. Explicitly state the gap in the literature, which signifies the significance of your research.

- Methodology / Materials and Methods: Provide sufficient detail to allow your work to be reproduced. Methods already published should be indicated by a reference: only relevant modifications should be described.

- Results / Data Analysis: Present the results of your work. Use graphs and tables if appropriate, but also summarize your main findings in the text. Do NOT discuss the results or speculate as to why something happened; that goes in the Discussion.

- Conclusions: Provide the conclusion to your study, and final words on the value of your analysis, research, or paper. Limitations of your study should be addressed.

Commented [MOU8]: The reviewer's comments have been responded to and explained above (written in comments)

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Reviewer 4: Yes

Title, Abstract and Introduction – overall evaluation
Reviewer 4: Sound

Methodology / Materials and Methods – overall evaluation
Reviewer 4: Unsound or fundamentally flawed

Objective / Hypothesis – overall evaluation
Reviewer 4: Unsound or fundamentally flawed

Figures and Tables – overall evaluation
Reviewer 4: Sound

Results / Data Analysis – overall evaluation
Reviewer 4: Sound with minor or moderate revisions

Interpretation / Discussion – overall evaluation
Reviewer 4: Unsound or fundamentally flawed

Conclusions – overall evaluation
Reviewer 4: Sound with minor or moderate revisions

References – overall evaluation

Reviewer 4: Sound

Compliance with Ethical Standards – overall evaluation
Reviewer 4: Sound

Writing – overall evaluation
Reviewer 4: Sound

Supplemental Information and Data – overall evaluation
Reviewer 4: Sound with minor or moderate revisions

Comments to the author

Reviewer 4: The author should declare and explain a reasonable hypothesis, why only stated until 2020, because nowadays is 2023. Islamic banks also should be mentioned, is it regarding BSI (Indonesian holding Islamic bank by 3 state-owned companies) or anything else granted by MUI-DSN regarding UUS, and why choose it? BAZNAS or LAZNAS also should be mentioned in reasonable decision, because in Indonesia, there were too many LAZ organizations with high income than BAZNAS and other LAZNAS

Commented [MOU9]: Explanation has been added in the paper

The study period is only until 2020 (2011-2020), because since 2021 Bank Syariah Mandiri, Bank BNI Syariah and Bank BRI Syariah have been merged to become Bank Syariah Indonesia.

Editor's Comments:

Thank you for submitting your paper for consideration for publication in ACGBE section of Cogent Business and Management. I sent your paper to two reviewers' and they have suggested that your manuscript requires further revisions. I have read the paper myself, and I agree that you should be given the opportunity to revise and resubmit your paper for consideration. I will not repeat the reviewers concerns and suggestions here, but please you should endeavour to address them. In addition, please address the following issues that I would like you to effect before resubmitting:

1. **Your current structure** is messy and so please re-structure paper as follows: 1. Introduction, 2. Background, 3. Theoretical literature review, 4. Empirical literature review and hypotheses development, 5. Research design, 6. Empirical results and discussion, and 7. Summary and conclusion. Please you must re-structure your paper according this comment 1, which will involve substantial revisions to your work. To reduce wasting the time of reviewers, yours and mine, if this suggestion is not followed, then, the paper may be rejected without any further review, and so please kindly take this comment seriously.

Commented [MOU10]: Paper has be re-structure

1. Introduction,
2. Background,
3. Theoretical literature review,
4. Empirical literature review and hypotheses development,
5. Research design,
6. Empirical results and discussion,
7. Summary and conclusion.

2. **Introduction:** Please clarify your research questions, objectives, background motivation, theoretical and empirical motivation and the lines of contributions to the literature. You can do this by sharply articulating your research questions/objectives, identify the potential theoretical, background and theoretical motivation or gaps, and explain how your study contributes to the literature. You can do this by highlighting the weaknesses of prior studies as well. Currently, your introduction is very dry. Additionally, you need state clearly the contributions of the paper. For example, "Consequently, the current paper seeks to make the following contributions to the

Commented [MOU11]: The introductory section has been substantially revised both the writing systematics and the addition of literature to show the rationality of the study and the differences between this study and previous research.

existing literature. First,..., Second,..., Third, ..., Fourth,... and so on". The introduction should be about 5 pages long.

Commented [MOU12]: done

3. Background – you need to explain why this is the appropriate context to conduct this study by exploiting regulatory, reform and policy issues and developments within the research context or setting. This should be about two to three pages long.

Commented [MOU13]: done

4. Theoretical framework - Please an overarching theoretical framework that will explain the underlying predictions and hypotheses of interest. In doing so, please explicitly outline how they help link the dependent and independent variables together by drawing on both seminal (old) and recently (newly) published studies. This should be about two to three pages long.

Commented [MOU14]: done

5. Literature review and hypotheses Development – please enhance your hypotheses by: (i) drawing on the theory; (ii) empirical literature; (iii) research setting/contextual insights; and (iv) then setting up your hypotheses. You will do this for each hypothesis. Currently, you have not developed your hypotheses in this way. You will need to do so by drawing on both seminal (old) and recently (newly) published studies.

Commented [MOU15]: Literature review and hypothesis has been revised and add references

6. Research design – Please identify, classify and explain your variables – dependent, independent and control variables, as well as any others, such as moderating or mediating variables. Please also explain your sample selection clearly (insert a table tabulating the steps - how many was missing, many had data, how many selected and why) and also clarify in a normative way how the variables are operationalised. Similarly, explain your sample in a tabular form, outlining step by step the total population to the selection of the final sample. Label all your equations, figures and tables in a consecutive manner. Make the tables self-contained by clearly identifying dependent, independent and control variables in the tables.

Commented [MOU16]: Done. Some table has been revised

7. Empirical findings – please link your findings more strongly to the: (i) theory, (ii) empirics, (iii) context; and (iv) highlight their economic, academic/research and policy implications. Closely link up and cite the papers that you have discussed in the background, theory and empirical literature review & and hypotheses development section to the findings you are presenting here.

Commented [MOU17]: Has been revised. Add explanation about statistic descriptive and classical assumption test

8. Conclusion – Please outline a summary of findings, contributions, implications, limitations and avenues for future research. Especially, expand the discussions relating to implications, limitations and avenues for future research.

Commented [MOU18]: done

9. Robustness or additional analyses – please demonstrate how your findings are to alternative measures (e.g., different ways of measuring the key dependent and independent variables), estimations (e.g., lagged structure, and instrumental variables estimation, amongst others) and general endogeneities. This is completely missing.

10. Typos – please there are considerable number of typos, spelling errors and grammatical mistakes throughout the paper that a careful reading will help you to eliminate them. Seek professional proof-reader's help if deemed appropriate. Improve presentation by clearly labelling equations, tables, sections and

subsections.

11. In order to build on this line of research in the ACGBE of Cogent Business and Management, please identify at least 3 appropriate and relevant papers from ACGBE and cite to support your arguments. Also, these papers are directly relevant in terms of the recommended structure and content, consider citing and drawing insights to support your analysis: (i) Elamer et al. (2020) Islamic governance, national governance, and bank risk management and disclosure in MENA countries. *Business & Society*, 59 (5), 914-955. (doi:10.1177/0007650317746108); (ii) Elamer et al. (2019) Sharia supervisory boards, governance structures and operational risk disclosures: evidence from Islamic banks in MENA countries. *Global Finance Journal*, [100488]. (doi:10.1016/j.gfj.2019.100488); (iii) Elamer et al. (2019) Impact of multi-layer governance on bank risk disclosure in emerging markets: the case of Middle East and North Africa. *Accounting Forum*, 42 (2), 244-281. (doi:10.1080/01559982.2019.1576577); (iv) Elghuweel et al. (2017) Corporate governance, Islamic governance and earnings management in Oman: a new empirical insights from a behavioural theoretical framework. *Journal of Accounting in Emerging Economies*, 7 (2), 190-224. (doi:10.1108/JAEE-09-2015-0064); and (v) Al-Bassam et al. (2017) The effect of Islamic values on voluntary corporate governance disclosure: the case of Saudi listed firms. *Journal of Islamic Accounting and Business Research*, 8 (2), 182-202. (doi:10.1108/JIABR-09-2015-0046).

Commented [MOU19]: done

12. Please follow the ACGBE section of the Cogent Business and Management author guidelines. For example, re-write your abstract to follow ACGBE section of Cogent Business and Management guidelines. In the same, follow the beer guidelines regarding referencing, tables, equations, heading and subheadings and so on in type-setting your work.

Commented [MOU20]: done

13. Please kindly take these 12 comments seriously and endeavour to fully address them in addition to the reviewers' comments. Please prepare a point-by-point detailed response to the reviewers' comments as well as mine and highlight all changes in the colour yellow in the main manuscript.