



Aditya Pandu Wicaksono &lt;153121309@uii.ac.id&gt;

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**Corporate Governance - CG-08-2022-0356**

1 message

**Corporate Governance** <onbehalf@manuscriptcentral.com>

Sun, Aug 28, 2022 at 9:25 PM

Reply-To: G.Eweje@massey.ac.nz

To: aditya.pandu@uii.ac.id

28-Aug-2022

Dear Aditya,

Your manuscript entitled "Impact of institutional ownership on environmental disclosure in Indonesian companies" has been successfully submitted online and is presently being given full consideration for publication in the Corporate Governance.

Your manuscript ID is CG-08-2022-0356.

Please mention the above manuscript ID in all future correspondence or when calling the office for questions. If there are any changes in your street address or e-mail address, please log in to ScholarOne Manuscripts at <https://mc.manuscriptcentral.com/cg> and edit your user information as appropriate.

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Thank you for submitting your manuscript to the Corporate Governance.

With best regards,  
Gabriel Eweje  
Editor, Corporate Governance



Aditya Pandu Wicaksono &lt;153121309@uii.ac.id&gt;

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## Corporate Governance - Decision on Manuscript ID CG-08-2022-0356

1 message

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**Corporate Governance** <onbehalf@manuscriptcentral.com>

Sun, Nov 6, 2022 at 9:27 PM

Reply-To: masahiro.hosoda.mn@rikkyo.ac.jp

To: aditya.pandu@uii.ac.id

06-Nov-2022

Dear Mr. Wicaksono:

Manuscript ID CG-08-2022-0356 entitled "Impact of institutional ownership on environmental disclosure in Indonesian companies" which you submitted to the Corporate Governance, has been reviewed. The comments of the reviewer(s) are included at the bottom of this letter.

The reviewer(s) have recommended major revisions to the submitted manuscript, before it can be considered for publication. Therefore, I invite you to respond to the reviewer(s)' comments and revise your manuscript. In addition, I suggest you cite at least 10 relevant articles from our journal.

To revise your manuscript, log into <https://mc.manuscriptcentral.com/cg> and enter your Author Centre, where you will find your manuscript title listed under "Manuscripts with Decisions." Under "Actions," click on "Create a Revision." Your manuscript number has been appended to denote a revision.

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. The deadline for uploading a revised manuscript is 05-Feb-2023 from receiving this email. If it is not possible for you to resubmit your revision within this timeframe, we may have to consider your paper as a new submission.

When submitting your revised manuscript, you will be able to respond to the comments made by the reviewer(s) in the space provided. You can use this space to document any changes you make to the original manuscript. In order to expedite the processing of the revised manuscript, please be as specific as possible in your response to the reviewer(s).

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Once again, thank you for submitting your manuscript to the Corporate Governance and I look forward to receiving your revision.

With best wishes,  
Prof. Gabriel Eweje  
Corporate Governance

Reviewer(s)' Comments to Author:

Reviewer: 1

Recommendation: Minor Revision

Comments:

(There are no comments.)

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: Yes, but the underlisted recommendations should be incorporated first.
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?: ok
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 adopted is ok, but the following should be considered.
  1. The author states that all the listed companies in Indonesia were considered in the selection of the study sample but failed to state the number of listed companies on the stock market.
  2. There is the need to explain the acronyms used in the econometric model.
  - 3 There is the need to state clearly the independent and control variables used in the study,
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: The results are clearly presented and compared with the literature reviewed.
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?: Ok.
6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the fields 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 can benefit from further proof reading to correct some minor grammatical errors.

Reviewer: 2

Recommendation: Major Revision

Comments:

I hope that the comments help you improve the paper. I suggest to rethink the contribution of the paper and explain why it is important to examine the institutional ownership characteristics.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The authors fail to convince the reader on the contribution of their study. Reading the introduction, I see that it is important to examine the impact of institutional ownership (Instit. Own) on environmental disclosure but I'm not convinced why it is important to examine the identity characteristics of these owners.  
and why authors choose these specific characteristics and not others.

The abstract should be modified. It is unclear.

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 review is adequate.
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?: I'm not convinced that agency and stakeholder theories are the best to develop the various hypotheses. Why the authors do not use legitimacy theory ?  
hypotheses development is weak. For example, H1 is not well argued.  
Why the authors do not develop the hypothesis based also on the percentage hold?

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: The methodology and results are clear in general.

The authors should include a table of variable description.

More information are needed for the variable description in section 5.1.

Why and who use GRI ? why its is suitable for your study ?

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?: This part of the paper is weak. There is no discussion on the practical or society implications of the paper.

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the fields 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.: In different places there are several repetition of ideas.

DEADLINE: 05-Feb-2023

To go straight to your paper click this link: \*\*\* 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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33K



Aditya Pandu Wicaksono &lt;153121309@uii.ac.id&gt;

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**Corporate Governance - Decision on Manuscript ID CG-08-2022-0356.R1**

5 messages

**Corporate Governance** <onbehalf@manuscriptcentral.com>

Sun, Jun 4, 2023 at 7:26 PM

Reply-To: masahiro.hosoda.mn@rikkyo.ac.jp

To: aditya.pandu@uii.ac.id

04-Jun-2023

Dear Wicaksono, Aditya; Kusuma, Hadri; Cahaya, Fitra Roman; Rosjidi, Anis; Rahman, Arief; Rahayu, Isti

It is a pleasure to accept your manuscript CG-08-2022-0356.R1, entitled "Impact of institutional ownership on environmental disclosure in Indonesian companies" in its current form for publication in Corporate Governance. Please note, no further changes can be made to your manuscript.

This email will be followed by a second message containing a copy of your author accepted manuscript (AAM) which is the version that we will typeset and publish in the journal.

Your article will now go through editorial checks by Emerald's editorial team to ensure it meets our publication standards. These checks can take up to five days; we'll be in touch if we have any queries at this stage. Once this step has been completed you will receive an email directing you to Emerald Submit to select your publishing licence and submit your article to production. If you are publishing in one of our subscription journals and wish to make your article open access you can choose this option in Emerald Submit.

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Thank you for your contribution. On behalf of the Editors of Corporate Governance, we look forward to your continued contributions to the Journal.

Sincerely,  
Dr. Masahiro Hosoda  
Associate Editor, Corporate Governance  
[masahiro.hosoda.mn@rikkyo.ac.jp](mailto:masahiro.hosoda.mn@rikkyo.ac.jp)

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**Aditya Pandu Wicaksono, SE.,Ak., M.Ak.** <aditya.pandu@uii.ac.id>

Sun, Jun 4, 2023 at 7:52 PM

To: "Cahaya, Fitra R" &lt;f.r.cahaya@essex.ac.uk&gt;

[Quoted text hidden]

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**Aditya Pandu Wicaksono, SE.,Ak., M.Ak.** <aditya.pandu@uii.ac.id>

Mon, Jun 5, 2023 at 10:13 AM

To: "Prof. Dr. Hadri Kusuma MBA. -" &lt;hkusuma@uii.ac.id&gt;, Anis Al Rosjidi &lt;193120101@uii.ac.id&gt;, Arief Rahman &lt;arief.rahman@uii.ac.id&gt;, Isti Rahayu &lt;isti\_rahayu@uii.ac.id&gt;, "Cahaya, Fitra R" &lt;f.r.cahaya@essex.ac.uk&gt;



## Author Dashboard

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## Manuscripts with Decisions

ACTION	STATUS	ID	TITLE	SUBMITTED	DECISIONED
	<b>Contact Journal</b> AE: Hosoda, Masahiro GE: Not Assigned EIC: Eweje, Gabriel EA: Eweje, Gabriel  <ul style="list-style-type: none"> <li>Accept (04-Jun-2023)</li> </ul> Archiving completed on 06-Jun-2024 <a href="#">view decision letter</a>	CG-08-2022-0356.R1	Impact of institutional ownership on environmental disclosure in Indonesian companies <i>Files Archived</i> ⓘ	29-Jan-2023	04-Jun-2023
a revision has been submitted (CG-08-2022-0356.R1)	<b>Contact Journal</b> AE: Hosoda, Masahiro GE: Not Assigned EIC: Eweje, Gabriel EA: Eweje, Gabriel  <ul style="list-style-type: none"> <li>Major Revision (06-Nov-2022)</li> <li>a revision has been submitted</li> </ul> Archiving completed on 06-Jun-2024 <a href="#">view decision letter</a>	CG-08-2022-0356	Impact of institutional ownership on environmental disclosure in Indonesian companies <i>Files Archived</i> ⓘ	28-Aug-2022	06-Nov-2022
	<b>Contact Journal</b> AE: Not Assigned GE: Not Assigned EIC: Eweje, Gabriel EA: Eweje, Gabriel  <ul style="list-style-type: none"> <li>Reject--inappropriate</li> </ul> Archiving completed on 24-Nov-2022 <a href="#">view decision letter</a>	CG-07-2022-0314	Impact of institutional ownership on environmental disclosure in Indonesian companies <i>Files Archived</i> ⓘ	25-Jul-2022	31-Jul-2022

