



Yanuar E. Restianto &lt;yanuar.restianto@unsoed.ac.id&gt;

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**[JTAKEN] Submission Acknowledgement**

1 message

**Emmy Mutiarini** <jurnal@bpk.go.id>

30 September 2021 at 12:50

To: "Yanuar E. Restianto" &lt;yanuar.restianto@unsoed.ac.id&gt;

Yanuar E. Restianto:

Thank you for submitting the manuscript, "IMPLEMENTATION OF BENFORD's LAW TO DETECT INDICATIONS AND CORRUPTION PATTERNS IN GOVERNMENT INSTITUTIONS" to Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara. With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site:

Manuscript URL: <http://jurnal.bpk.go.id/index.php/TAKEN/authorDashboard/submission/740>

Username: masyan1501

If you have any questions, please contact me. Thank you for considering this journal as a venue for your work.

Emmy Mutiarini

Editor in Chief

Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara <http://jurnal.bpk.go.id/index.php/TAKEN>



Yanuar E. Restianto <yanuar.restianto@unsoed.ac.id>

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## [JTAKEN] New notification from Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara

1 message

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**JTAKEN Admin** <jurnal@bpk.go.id>

5 October 2021 at 13:56

Reply-To: Emmy Mutiarini <jurnal@bpk.go.id>

To: "Yanuar E. Restianto" <yanuar.restianto@unsoed.ac.id>

You have a new notification from Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara:

You have been added to a discussion titled "Revision Needed" regarding the submission "Implementation of Benford's Law to Detect Indications And Corruption Patterns In Government Institutions".

Link: <http://jurnal.bpk.go.id/index.php/TAKEN/authorDashboard/submission/740>

Emmy Mutiarini

Editor in Chief

Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara <http://jurnal.bpk.go.id/index.php/TAKEN>



Yanuar E. Restianto &lt;yanuar.restianto@unsoed.ac.id&gt;

**[JTAKEN] Editor Decision**

1 message

**Geger Adelia, S.E., M.Acc** <jurnal@bpk.go.id>

9 November 2021 at 14:04

To: "Yanuar E. Restianto" <yanuar.restianto@unsoed.ac.id>, Yudha Aryo Sudibyo <yudha.sudibyo@unsoed.ac.id>, Achsanul Qosasi <achsanul.qosasi@bpk.go.id>, Suwarno <suwarno3930@bpk.go.id>

Dear Yanuar E. Restianto, Yudha Aryo Sudibyo, Achsanul Qosasi, Suwarno;

We have reached a decision regarding your submission to Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara, "Implementation of Benford's Law to Detect Indications And Corruption Patterns In Government Institutions". Based on the peer review of your article, our decision is that revision is required.

The results of the reviews are attached below or can be accessed on your account at the JTAKEN website.

Please be able to revise and submit the results no later than **19 November 2021**.

Thank you for participating in sending articles to JTAKEN.

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Reviewer A:

Recommendation: Resubmit for Review  
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**1. Title:** *briefly describe the substance of article*

Yes, but the title is too conclusive because it suggests that the deviation from Benford's Law always indicates corruption. However, the author does not examine further that this deviation is fraud or corruption

**2. Relevance:** *conformity of article topics with the scope of Jurnal Tata Kelola & Akuntabilitas Keuangan Negara. The focus of the Journal is to disseminate information on the results of studies / research in the field of governance and accountability of state finances.*

Yes

**3. Support:** *Articles are supported by literature review, data, theories and previous research findings that are valid, reliable and relevant.*

Yes, but it would be better if the author adds references from international publication

**4. Alignment:** *compatibility of the relationship between title, purpose, research method, discussion and conclusion.*

Yes, except for the analysis that discrepancies from Bedford's Law is a corruption

**5. Novelty and Contribution:** *the influence and benefits of the contents of articles on science, theory and practice.*

The authors does not explain clearly the novelty of this study. What is the difference between this study and previous studies? There are several previous research in this area, thus the author should discuss the current literature and the gap in literature.

**6. Organization of Article:** *research / articles must be written in good English, the contents of the article are clear and easy to understand and in accordance with the author guidelines*

Yes

**7. Abstract:** *concisely inform the reader of the research purpose, its background, methods, findings and value or conclusion.*

Yes

**8. Introduction:** *clarity of background disclosure problems, differences with previous research, as well as contribution given*

The authors does not explain clearly the difference between this study and previous studies. There are several previous research in this area, thus the author should discuss the current literature and the gap in literature.

**9. Method of Approach and Problem Solving:** *the design and procedure of research is presented through a clear framework of problems and can be answered or research objective can be achieved*

Yes

**10. Results and Discussion:** *presentation of results and sharpness of analysis (can be accompanied by tables and images for easy understanding). The results of data analysis are interpreted correctly.*

A few argument is not supported by result findings. For example, the author concludes that "internal auditors in government institutions need to disclose indications of corruption based on the patterns revealed in this study". This conclusion is not supported by this study. Benford' law shows

**11. Conclusion:** *the conclusions will be the answers to the hypothesis, research purposes and the findings.*

Yes

**12. Policy Recommendations:** *In addition to meeting scientific elements, articles are also expected to include of constructive policy recommendations.*

This study only provide practical contribution. Theoretical contribution?

**13. Reference:** *Primary references should be ±40%-80% from all references cited. References should be taken from the last ten years.*

It would be better if the author adds more references from international publication. Some statements are not supported with references

**14. Sensitivity:** *the contents discredit BPK or other agencies, and / or contain SARA (**ethnicity, religion, race, and inter-group relations**).*

No

**15. Others:** *other assessment elements from each reviewer (additional notes from the reviewer)*

What is limitation of your study? What is limitation of Benford's Law? What is the relation of your findings with previous research? Do your findings support previous research findings?

Reviewer B:

Recommendation: Revisions Required

**1. Title:** *briefly describe the substance of article*

The title includes the key construct of corruption patterns. Yet, this construct has not been defined and discussed sufficiently in the body text.

Also, the title mentions the corruption patterns in 'government institutions', yet, the section of 'research methods' states that 'the empirical data were gathered...in an Indonesian Government Institution.'

**2. Relevance:** *conformity of article topics with the scope of Jurnal Tata Kelola & Akuntabilitas Keuangan Negara. The focus of the Journal is to disseminate information on the results of studies / research in the field of governance and accountability of state finances.*

The article addresses such issues as corruption and the application of Benford's Law that are relevant to the issues of auditing.

**3. Support:** *Articles are supported by literature review, data, theories and previous research findings that are valid, reliable and relevant.*

The discussions on the key construct/variable (i.e., patterns/patterned corruptions) are very limited, in particular, what does it mean by patterns/patterned corruptions and how this type of corruption differs from the other type of corruptions (if any).

There are no/limited discussions on the theory(ies) relevant to the research topic that can be used to help develop research propositions.

Discussions of previous research findings mainly demonstrate similarities and differences between the data set and the Benford's Law indicators. Yet, there are no reviews of whether differences with Benford's Law indicators would provide definitive evidence that fraud had taken place.

Several positive statements (i.e., presenting facts) are written without adequate referencing.

**4. Alignment:** *compatibility of the relationship between title, purpose, research method, discussion and conclusion.*

The introduction and results and discussions sections mainly present a collection of studies/research findings, particularly on fraud/corruption in Indonesia, types of frauds, and findings on the application of Benford's Law without clear linkage/key points of how those issues relate with the patterned/patterns corruptions. Furthermore, the article does not discuss clearly the background issues/problems that generate the research questions.

**5. Novelty and Contribution:** *the influence and benefits of the contents of articles on science, theory and practice.*

The article has not addressed in sufficient detail how the findings of the study contribute to the study of the use of Benford's Law. The article seems to only follow the same processes that had been undertaken in previous studies and provide limited information on the new insights gained from the study.

**6. Organization of Article:** *research / articles must be written in good English, the contents of the article are clear and easy to understand and in accordance with the author guidelines*

The structure of the article consists of the introduction, literature review, research method, results and discussions, and conclusions sections. In the introduction section, the background issues/problems that generate the research problem(s) are not well articulated. Also, in the literature review section, there is no information about theory(ies) that are relevant to the study, as well as the descriptions of the key construct of the study, i.e., the patterned/patterns corruption.

The writing and terms used in the article should follow the grammar of English for academic writing.

**7. Abstract:** *concisely inform the reader of the research purpose, its background, methods, findings and value or conclusion.*

Some sentences in the abstract should be written according to the grammar of English for academic writing

**8. Introduction:** *clarity of background disclosure problems, differences with previous research, as well as contribution given*

Several positive statements (ie., stating facts) lack of source of references

The discussions in the introduction section should proceed explaining the research problem(s) and why such problem(s) warrants investigations.

**9. Method of Approach and Problem Solving:** *the design and procedure of research is presented through a clear framework of problems and can be answered or research objective can be achieved*

The research method section states that the research uses 'qualitative method to answer the research question' and, yet, there are limited discussions of how such method was carried out. Also, from the description, the study uses quantitative data.

**10. Results and Discussion:** *presentation of results and sharpness of analysis (can be accompanied by tables and images for easy understanding). The results of data analysis are interpreted correctly.*

There are no discussions on the appropriateness of the statistical analysis used in the study and the process undertaken to examine the data before being used for the analysis.

**11. Conclusion:** *the conclusions will be the answers to the hypothesis, research purposes and the findings.*

The conclusions mostly only report the findings with limited discussions about the study limitations and contributions.

**12. Policy Recommendations:** *In addition to meeting scientific elements, articles are also expected to include of constructive policy recommendations.*

The contributions mainly aimed for the practice in governmental institutions, with limited discussions on theoretical contributions.

**13. Reference:** Primary references should be  $\pm 40\%$ -80% from all references cited. References should be taken from the last ten years.

Limited references on patterned/patterns corruptions. Also, several positive statements in the article are written without adequate references.

**14. Sensitivity:** *the contents discredit BPK or other agencies, and / or contain SARA (**ethnicity, religion, race, and inter-group relations**).*

No.

**15. Others:** *other assessment elements from each reviewer (additional notes from the reviewer)*

The writing of the article should follow the proper English grammar for academic writing

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Editor in Chief

Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara <http://jurnal.bpk.go.id/index.php/TAKEN>

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## 2 attachments



**A-740-Article Text-3634-1-4-20211018.docx**  
116K



**B-740-Article Text-3634-1-4-20211018\_rev.docx**  
121K



Yanuar E. Restianto <yanuar.restianto@unsoed.ac.id>

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## [JTAKEN] New notification from Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara

1 message

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**Geger Adelia, S.E., M.Acc** <jurnal@bpk.go.id>

19 November 2021 at 14:35

Reply-To: Emmy Mutiarini <jurnal@bpk.go.id>

To: "Yanuar E. Restianto" <yanuar.restianto@unsoed.ac.id>

You have a new notification from Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara:

You have been added to a discussion titled "Reminder" regarding the submission "Implementation of Benford's Law to Detect Indications and Corruption Patterns in Government Institutions".

Link: <http://jurnal.bpk.go.id/index.php/TAKEN/authorDashboard/submission/740>

Emmy Mutiarini

Editor in Chief

Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara <http://jurnal.bpk.go.id/index.php/TAKEN>



Yanuar E. Restianto &lt;yanuar.restianto@unsoed.ac.id&gt;

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**[JTAKEN] Editor Decision**

1 message

**Geger Adelia, S.E., M.Acc** <jurnal@bpk.go.id>

24 November 2021 at 16:32

To: "Yanuar E. Restianto" <yanuar.restianto@unsoed.ac.id>, Yudha Aryo Sudibyo <yudha.sudibyo@unsoed.ac.id>, Achsanul Qosasi <achsanul.qosasi@bpk.go.id>, Suwarno <suwarno3930@bpk.go.id>

Dear Yanuar E. Restianto, Yudha Aryo Sudibyo, Achsanul Qosasi, Suwarno,

Based on the JTAKEN editorial board meeting results, your article entitled "Implementation of Benford's Law to Detect Indications and Corruption Patterns in Government Institutions" was declared ACCEPTED for publication in **Volume 7 Number 2, December 2022**.

The Acceptance Letter will be issued later. Furthermore, please monitor the progress of the editing and proofreading process via the web or email.

Editor in Chief

Jurnal Tata Kelola dan Akuntabilitas Keuangan Negara <http://jurnal.bpk.go.id/index.php/TAKEN>

**C-Yanuar dkk-Benford Law-Revised 191121.docx**

119K





Yanuar E. Restianto &lt;yanuar.restianto@unsoed.ac.id&gt;

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## Pernyampaian LoA JTAKEN

1 message

jurnal@bpk.go.id &lt;jurnal@bpk.go.id&gt;

29 November 2021 at 08:31

To: "yanuar.restianto@unsoed.ac.id" <yanuar.restianto@unsoed.ac.id>, "yudha.sudibyo@unsoed.ac.id" <yudha.sudibyo@unsoed.ac.id>, Suwarno <Suwarno3930@bpk.go.id>, Achsanul Qosasi <Achsanul.Qosasi@bpk.go.id>

Yth Yanuar E. Ristianto, dkk

Terlampir kami sampaikan Letter of Acceptance atas artikel Sdr. Artikel rencana akan diterbitkan pada edisi Desember 2021. Selain itu kami harap saudara dapat melengkapi persyaratan administrasi berupa **CV** dan **Statement of Authenticity and Copyright Release**. Template dapat diunduh pada <http://jurnal.bpk.go.id/index.php/TAKEN/about/submissions>. Kelengkapan tersebut kami harap dapat segera dilengkapi (Abaikan jika sudah memenuhi kelengkapan administratif dimaksud). Terimakasih atas perhatian dan kerjasamanya.

Salam,

### Redaksi Jurnal Tata Kelola & Akuntabilitas Keuangan Negara

Direktorat Litbang - Badan Pemeriksa Keuangan RI

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