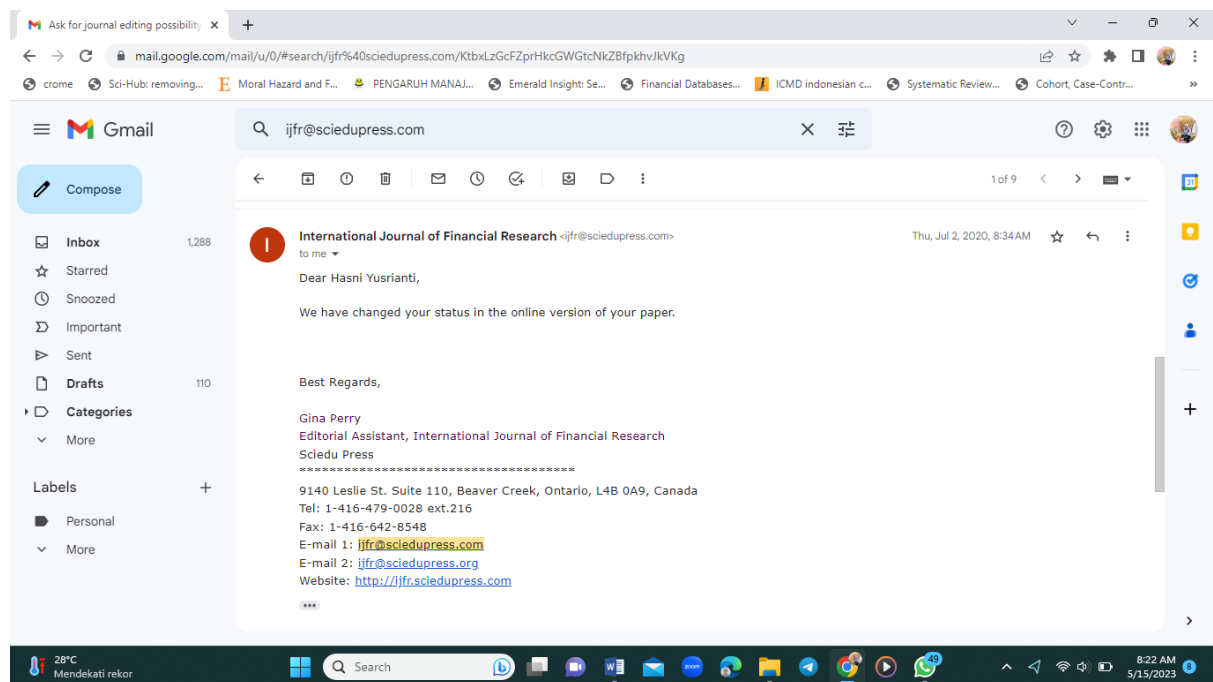
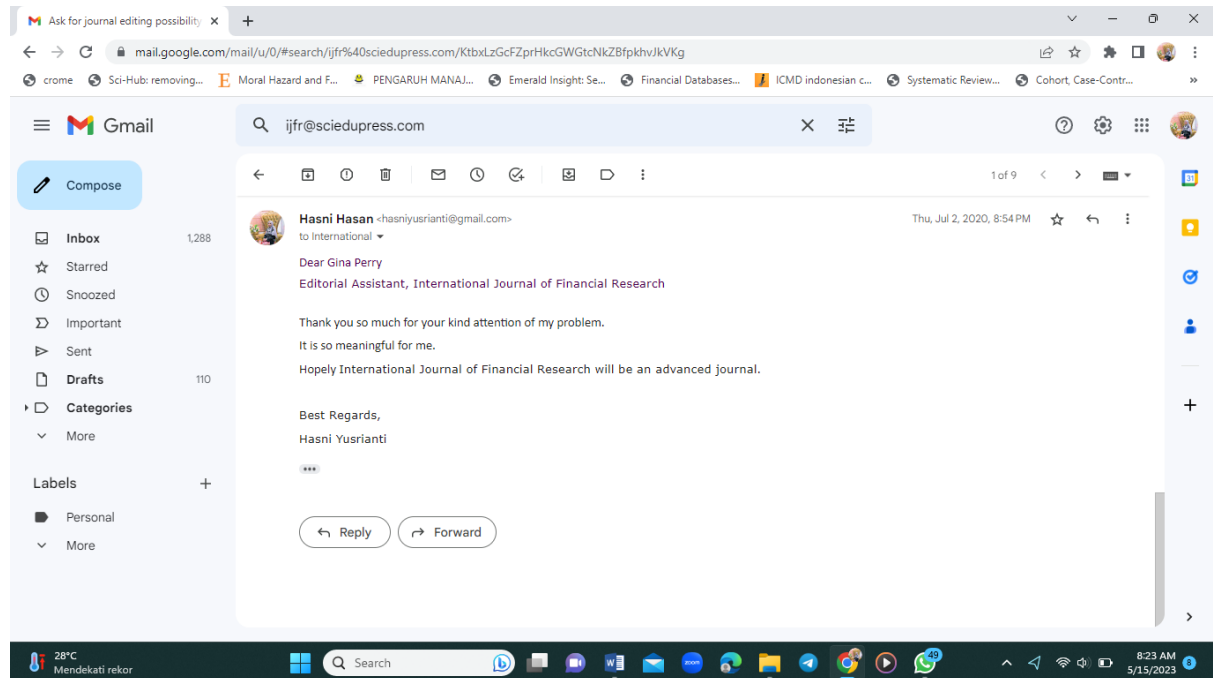


# BUKTI KORESPONDENSI ARTIKEL

## Financial Statement Fraud Risk Factors of Fraud Triangle: Evidence From Indonesia



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Hasni Hasan <hasniyusrianti@gmail.com> to International Wed, Jul 1, 2020, 10:53 AM

Dear Gina Perry  
Editorial Assistant, International Journal of Financial Research

First of all, thank you for publishing my article in your journal. Our paper title: *Financial Statement Fraud Risk Factor of Fraud Triangle: Evidence from Indonesia*. However, I have a problem at this time.

Actually, I am a Lecturer in faculty of Economics, Sriwijaya University, a government university in Indonesia and also Ph.D student in Diponegoro University. I graduated my Ph.D on 23 April 2020.

I got a bad news yesterday. Our government announced a new regulation that published article by Ph.D student cannot be used in academic level as civil servant.

Actually I am not a student anymore, however, in my article that published in your journal I am still Ph.D Student (Correspondence author) so I cannot use it in my academic level.

In this moment, is it possible for me to edit my status in our article ?. only edit my status.

**Correspondence : Hasni Yusrianti, Ph.D student of Diponegoro University to be Lecturer of Sriwijaya University.**

Dear Gina, I am sorry for this inconvenience. It is very important for me.

Thank you so much for your consideration.

Best Regards,

Hasni Yusrianti

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International Journal of Financial Research -ijfr@sciedupress.com- to me Thu, Jun 11, 2020, 10:16 AM

Dear Hasni Yusrianti,

We are working on your paper for publication. Please find the primary version as attachment.

Please check your paper. If you find any questions, please give us feedback before June 20. If we do not receive your response by that date, we will publish it based on the current version.

Please do not change the format and layout, which are designed for publishing. Most importantly, please check the language and errors. If you change something, please mark it in RED, or inform us via e-mail.

Best Regards,

Gina Perry  
Editorial Assistant, International Journal of Financial Research  
Sciedu Press  
\*\*\*\*\*  
9140 Leslie St. Suite 110, Beaver Creek, Ontario, L4B 0A9, Canada  
Tel: 1-416-479-0028 ext.216  
Fax: 1-416-642-8548  
E-mail 1: [ijfr@sciedupress.com](mailto:ijfr@sciedupress.com)

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International Journal of Financial Research -ijfr@sciedupress.com- to me Wed, May 27, 2020, 8:54 AM

Dear Hasni Yusrianti,

We have, of course, replied to your email sending your revised paper. Here attached is the screenshot of our response to your email.

We will send you later the edited paper for your proofreading before it is published. Please rest assured.

Best Regards,

Gina Perry  
Editorial Assistant, International Journal of Financial Research  
Sciedu Press  
\*\*\*\*\*  
9140 Leslie St. Suite 110, Beaver Creek, Ontario, L4B 0A9, Canada  
Tel: 1-416-479-0028 ext.216  
Fax: 1-416-642-8548  
E-mail 1: [ijfr@sciedupress.com](mailto:ijfr@sciedupress.com)  
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Hasni Hasan <hasniyusrianti@gmail.com> to International Wed, May 27, 2020, 5:08 AM

Dear Gina Perry  
Editorial Assistant, International Journal of Financial Research  
Sciedu Press

I have submitted my revised paper on Feb 29, 2020 with title "Financial Statement Fraud Risk Factors of Fraud Triangle:Evidence from Indonesia" on 'International Journal of Financial Research'. I also paid the publication fee on Feb 1, 2020. You have informed me that my paper will be published on July 2020 edition.

I am worried because I haven't got your response since I emailed it, either you received my revised paper or not.

Thank you so much for your kind attention. Looking forward hearing from you.

Best Regards,  
Hasni Yusrianti

International Journal of Financial Research <ijfr@sciedupress.com> to me Wed, May 27, 2020, 8:54 AM

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Revised Manuscript of Hasni Yusrianti

Hasni Hasan <hasniyusrianti@gmail.com> to International Sat, Feb 29, 2020, 2:19 PM

Dear Gina Perry  
Editorial Assistant, International Journal of Financial Research  
Sciedu Press

Thank you for the opportunity to revise our paper with title "Financial Statement Fraud Risk Factors of Fraud Triangle:Evidence from Indonesia" on 'International Journal of Financial Research'. First of all, I am sorry for lately revised the manuscript because there is a personal health problem that I should cover.

The suggestions offered by the reviewers for our manuscript have been immensely helpful, and we also appreciate your insightful comments on revising the paper. I have included the reviewer's comments immediately after this letter and responded to them individually. The revisions have been approved by all authors and I have again been chosen as the corresponding author.

We hope the revised manuscript will better suit the International Journal of Financial Research but are happy to consider further revisions. Once again, we thank you for the time you put in reviewing our paper and look forward to meeting your expectations.

Best Regards,  
Hasni Yusrianti

Reviewer Comments:  
Comment 1: The literature review is somewhat out of date. It could have included more current international work in this area.  
Response: Thank you. We found your comments extremely helpful and have revised accordingly. We have added some up to date literature review and more

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Dear Hasni Yusrianti,

Please find the result of review of your paper titled "Financial Statement Fraud Risk Factors of Fraud Triangle: Evidence from Indonesia" as attached. Please send your responses to reviewers' comments in a MS word one by one to us at your earliest convenience. If there is any question, please feel free to contact us.

Best Regards,

Gina Perry  
Editorial Assistant, International Journal of Financial Research  
Sciedu Press

9140 Leslie St. Suite 110, Beaver Creek, Ontario, L4B 0A9, Canada  
Tel: 1-416-479-0028 ext.216  
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International Journal of Financial Research <ijfr@sciedupress.com> to me Mon, Dec 30, 2019, 8:18 AM

Dear Hasni Yusrianti,

Thanks for your submission of papers titled "Financial Statement Fraud Risk Factors of Fraud Triangle: Evidence from Indonesia" to our journal. We have assigned them to our reviewers for double blind peer review that may take 3-4 weeks. We will send the result of review to you as soon as possible. If there is any question, please feel free to contact us.

**## The journal is indexed in Scopus.**

Best Regards,

Gina Perry  
Editorial Assistant, International Journal of Financial Research  
Sciedu Press  
\*\*\*\*\*  
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December 29, 2019  
International Journal of Financial Research

Dear Editor,

We wish to submit an original research article entitled "*Financial Statement Fraud Risk Factors of Fraud Triangle: Evidence from Indonesia*" for consideration by **International Journal of Financial Research**. The authors are Hasni Yusrianti, Imam Ghozali, Etna Yuyetta, Aryanto, and Eka Meirawati.

We confirm that this work is original and has not been published elsewhere, nor is it currently under consideration for publication elsewhere.

The basic findings of the paper and their significance for theory and practice can be summarized as follows:

- The study has built a model which examines fraud risk factors in a developing country which has different patterns from a develop countries. Information Asymmetry, industry risk, and company size are some indicators added to examine these fraud factors.
- The results showed that only some variables had a significant effect on financial statement fraud, namely financial stability (ACHANGE), Financial Target (ROA), and the Nature of Industry (ARCHANGE). The results also show that company size and industry risk do not moderate the fraud factors on financial statement fraud. These results support the fraud triangle theory in explaining the phenomena of financial statement fraud.

We believe that this manuscript is appropriate for publication by **International Journal of Financial Research** because it studies and focuses on economics, accounting, and finance area. The readership would be interested in this article because this study can be regarded as an important study that identifies other fraud factors that influence financial statement fraud in a developing country which has different patterns from a develop countries. It will provide useful information for the detection of the fraud risk in financial statements in a developing country.

We have no conflicts of interest to disclose.

Our manuscript is attached in this email.

Please address all correspondence concerning this manuscript to me at [hasniyusrianti@gmail.com](mailto:hasniyusrianti@gmail.com).

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Submission Acknowledgement - x New Tab x +

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Dear Hasni Yusrianti,

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**## The journal is indexed in Scopus.**

Best Regards,

Gina Perry  
Editorial Assistant, International Journal of Financial Research  
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