

BUKTI KORESPONDENSI

The screenshot shows a Gmail interface with a search bar containing "jwlee119@yahoo.com". The email is from Rachmawati Meita Oktaviani (meitarachma@edu.unisbank.ac.id) to Jung Wan Lee (jwlee119@yahoo.com), dated May 31, 2021, at 08:49. The subject is "(tanpa subjek)". The email content is as follows:

(tanpa subjek)

Rachmawati Meita Oktaviani <meitarachma@edu.unisbank.ac.id> kepada Jung

Dear Jung Wan LEE, Ph.D.
Editor-in-Chief
Journal of Asian Finance, Economics and Business

Thank you very much for the opportunity to review my article submission titled:

"The Effect of Leverage, Earning Management, Capital Intensity, and Inventory Intensity on Tax Aggressiveness of Manufacturing Companies in Indonesia"

My article actually addresses an important issue in the areas of Business and Management. It is a pleasure to see that my article has been evaluated by reviewers as fast as possible.
I strongly agree if my article will be published in the issue of July 30, 2021.
Here I attach the paper

Thank you in advance,
Rachmawati Meita OKTAVIANI

The screenshot shows a Gmail interface with a search bar containing "jwlee119@yahoo.com". The email is from Prof. Lee, Jung Wan (jwlee119@yahoo.com) to the author, dated May 31, 2021, at 09:15. The subject is "acknowledged Re: Decision of Editor-in-Chief JAFEB Re: Manuscript submission". The email content is as follows:

acknowledged Re: Decision of Editor-in-Chief JAFEB Re: Manuscript submission

Prof. Lee, Jung Wan <jwlee119@yahoo.com> kepada saya

Dear Author(s),

We hereby confirm that we have received a signed JAFEB(APC)-Submission-Consent-Form, a signed JAFEB-Manuscript-Revision-Report-Form and a revised research article titled "The Effect of Leverage, Earning Management, Capital Intensity, and Inventory Intensity on Tax Aggressiveness of Manufacturing Companies in Indonesia" to the *Journal of Asian Finance, Economics and Business (JAFEB)*.

We have read the paper and we find that the topic is very interesting and the manuscript showcases commendable research integrity. We also find your article provides academic merit and meets the current editorial considerations and the aims and scope of the journal, JAFEB.

Your article will now go through our external review process and Editorial Executive Board's content selection process to determine if it is accepted in its current form or required further revisions in which case it will be subject to external expert reviews.

We expect to inform you the outcome of external reviews within next 2 to 4 weeks.

Thank you for supporting the journal.

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Your article will now go through our external review process and Editorial Executive Board's content selection process to determine if it is accepted in its current form or required further revisions in which case it will be subject to external expert reviews. We expect to inform you the outcome of external reviews within **next 2 to 4 weeks**. Thank you for supporting the journal.

Jung Wan LEE, Ph.D.
Editor-in-Chief
[Journal of Asian Finance, Economics and Business \(JAFEB\)](#)

Professor Lee, Jung Wan (Lee, J.W.) Ph.D.
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Anhui University of Finance and Economics (AUFE)
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Email: jungwan.lee@aufe.edu.cn
Skype ID: jungwan.lee
WeChat ID: Leejungwan119
ORCID Link: <http://orcid.org/0000-0002-8885-6385>

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JAFEB-APC072- Vol.8 No.7 June 2021 Publication Eksternal Kotak Masuk x

Prof. Lee, Jung Wan <jwlee119@yahoo.com>
kepada titiek_s@edu.unisbank.ac.id, bsud@edu.unisbank.ac.id, saya, moch.irsad@edu.unisbank.ac.id Sel, 8 Jun 2021, 10.47 ☆ ↶ ⋮

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Dear Author(s),

Thank you for submitting a signed JAFEB(APC)-Submission-Consent-Form, a signed Manuscript-Revision-Report-Form and having completed revision of the manuscript meeting an acceptable standard for publication in the [Journal of Asian Finance, Economics and Business \(JAFEB\)](#). We have now received the comments and recommendations about content selection from the Journal's Editorial Executive Board and External Peer Review Board.

First, Congratulations! The Editorial Executive Board voted on your revised manuscript in favor of publication and the article has been **"Accepted" in its current form** for publication in the [Journal of Asian Finance, Economics and Business \(JAFEB\)](#). From now on your article will be moving forward to the **production pipeline with a typesetter** so that your article will be published and printed in [JAFEB Volume 8 Issue 7 on the date of July 30, 2021](#) at the latest with DOI information and printed in hard copy [Open Access Electronic ISSN: 2288-4645].

Please be informed and read carefully as follows:
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been **ACCEPTED IN ITS CURRENT FORM** for publication in the *Journal of Asian Finance, Economics and Business (JAFEB)*. From now on your article will be moving forward to the production pipeline with a typesetter so that your article will be published and printed in **JAFEB Volume 8 Issue 7 on the date of July 30, 2021** at the latest with DOI information and printed in hard copy [Open Access Electronic ISSN: 2288-4645].

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According to the Scopus today, the journal still remains [on the Scopus title list as follows](#) [Scopus source ID: 21100877173, Source Title: Journal of Asian Finance, Economics and Business, Print-ISSN: 22884637, E-ISSN: 22884645, Status: Active, Coverage: 2018-ongoing, Article Language: ENG, **2019 CiteScore: 0.5 2020 CiteScore: 2.6** (it indicate that the title has achieved **Q2 in Finance and Business Management, Q3 in Economics in SCImago**) Open Access]
JAFEB has been indexed in: Elsevier's SCOPUS in Elsevier Product(s): All content published from February 2018, Vol.5 No.1 to April 2021, Vol.8 No.4 has been indexed in the Scopus database. [FYI, due to the re-evaluation of this title dated May 31, 2021, the indexing of content in the Scopus database shall be discontinued from May 2021 onwards. Despite the decision, in general, all previously indexed content will remain in the Scopus database. In addition, any missing content for the coverage period may be added to the Scopus database in due course].

JAFEB has (Active) indexed in: Clarivate Analytics' Web of Science - Emerging Sources Citation Index (ESCI) in Web of Science Core Collection: from February 2014, Vol.1 no.1 content onwards [FYI, Following the response for Journal Evaluation Status Request dated December 28, 2020 [---"Currently, our strategy is to only re-evaluate ESCI journals that map to Q1 or Q2 of the relevant flagship category"---], the journal continues to be monitored its performance (i.e., quality criteria and impact criteria) based on their selection criteria on a regular basis (i.e., every six month basis) until the Editorial Team prioritizes re-evaluation for the journal, while the journal still remains its current status as of ESCI in the Master Journal List of the Web of Science].
Per having indexed of content in the Web of Science Core Collections database, the Publisher and the Editors can provide an extremely limited help after the publication has already indexed and reported to DOI and CrossRef and published and printed in the *Journal of Asian Finance, Economics and Business (JAFEB ARCHIVE)*. Since the journal currently remains its status as of Emerging Sources Citation Index

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basis (i.e., every six month basis) until the Editorial Team prioritizes re-evaluation for the journal, while the journal still remains its current status as of ESCI in the [Master Journal List](#) of the Web of Science].
Per having indexed of content in the Web of Science Core Collections database, the Publisher and the Editors can provide an extremely limited help after the publication has already indexed and reported to DOI and CrossRef and published and printed in the *Journal of Asian Finance, Economics and Business (JAFEB ARCHIVE)*. Since the journal currently remains its status as of Emerging Sources Citation Index (ESCI) in the [Master Journal List](#) of the Web of Science in **good standing**, the indexing of content in the Web of Science Core Collections database from February 2014, Vol.1 no.1 **onwards is ongoing**. Adding recently published content to the Web of Science Core Collections database generally takes at least 4-6 weeks after the publication. Hope you find your publication in the Web of Science Core Collections soon.

For the rest of things please trust yourself at its best.
Lastly, due to the status change in Scopus dated May 31, 2021, if you want to withdraw your article and cancel publication in the journal, **JAFEB Vol.8 No7, July 30, 2021**, we will respect your decision. Despite the status change in Scopus, **if you still want to proceed your article publication in the journal, please follow the following procedures in good faith.**

Second, Attached is a Copy Edited Proof of your article. The purpose of this email communication at this time point is for you to make any corrections in its final stage of the production. **Please check carefully the Copy Edited Proof** and mark all corrections directly at the appropriate place in the Copy Edited Proof (e.g., **for addition or new changes please mark in all red; for deletion any words or statement please mark strikethrough and highlight in yellow** by using word-functions in the Copy Edited file attached). As a general note, your manuscript has been corrected and edited to comply with the journal style and format and to improve English expression, if necessary, by our English editor. Please read the entire document carefully with this in mind. **Please do NOT change the format and style at this time point. A typesetter of production team of JAFEB will do the final work.** In particular, please check the followings carefully:

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been corrected and edited to comply with the journal style and format and to improve English expression, if necessary, by our English editor. Please read the entire document carefully with this in mind. **Please do NOT change the format and style at this time point. A typesetter of production team of JAFEB will do the final work.** In particular, please check the followings carefully:
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2) Check the acknowledgements or any disclosure statements in place, if any
3) **[Important!]** Check carefully citations in the text and reference information. Per missing or incorrect citations and references, **please provide citations in text correctly and full publication information at references complying with the APA format [If your article contains the Editor's comments with highlighted in Yellow, this issue MUST be resolved before publication. If any, your publication still requires Editor-in-Chief's final approval. Otherwise, your publication will be postponed until the issue has been resolved]. Otherwise, delete it (in this case, please make it according to the proof editing instructions above).**

Third, Article Publication Charge (APC): JAFEB is an Open Access journal accessible for free on the Internet. To cover article publication costs, the journal depends on APC (US dollar \$500 or Korean currency 600,000 Won) per article so that APC is **mandatory**. For this reason, please be noted that you are receiving an **official invoice of USD500.00** as for APC for your accepted article. **Only after we have received a payment of APC at the Publisher's bank account, we can confirm that your article will be surely published in due course.** When we have received the proof or evidence of the APC payment and when we have verified your payment of APC at the Publisher's bank, then we will issue an official acceptance letter and an official receipt for your reimbursement/administrative purpose from your institution/research supporter. Please note that if the Publisher does not confirm that the APC has been received at their end by the due date or a delayed payment, then the publication of your article would be postponed to a next issue, or your article will be a hold-up

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Please return a Corrected Proof and a signed Publishing-Agreement-Form as soon as possible (within 72 hours), but not later than June 11, 2021 KST (Seoul, Korea time) for publication in JAFEB Volume 8 Issue 7, July 30, 2021, directly to Editor-in-Chief Prof. Lee, Jung Wan at jwlee119@yahoo.com. [Please note that if the two documents and APC payment evidence are not submitted by June 12, 2021 at the latest, then the publication of your paper will be cancelled, otherwise it may be rescheduled to a next issue in due course due to the production schedule of this issue].

Thank you for your interest and support for the journal.

Jung Wan LEE, Ph.D.
Editor-in-Chief
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Thank you for your interest and support for the journal.

Jung Wan LEE, Ph.D.
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Email: jungwan.lee@aufe.edu.cn
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R Rachmawati Meita Oktaviani <meitarachma@edu.unisbank.ac.id>
kepada Jung

Jum, 11 Jun 2021, 15:07

Dear Jung Wan LEE, Ph.D.
Editor-in-Chief
Journal of Asian Finance, Economics and Business

Thank you very much for the opportunity to publish my article titled "The Effect of Leverage, Earning Management, Capital Intensity, and Inventory Intensity on Tax Aggressiveness of Manufacturing Companies in Indonesia" in the Vol.8 (7) July 30, 2021.

Here I attach the revised paper and copyright agreement.

Thank you in advance,

Rachmawati Meita Oktaviani

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The Effect of Leverage, Earning Management, Capital Intensity, and Inventory Intensity on Tax Aggressiveness of Manufacturing Companies in Indonesia

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Rachmawati Meita Oktaviani <meitarachma@edu.unisbank.ac.id> kepada Jung

Ser, 14 Jun 2021, 11:25

Dear Jung Wan LEE, Ph.D.
Editor-in-Chief
Journal of Asian Finance, Economics and Business

Thank you very much for the opportunity to publish my article titled "The Effect of Leverage, Earning Management, Capital Intensity, and Inventory Intensity on Tax Aggressiveness of Manufacturing Companies in Indonesia" in the Vol.8 (7) July 30, 2021.

Here I attach the APC Payment. I am sorry, I am late to submit it.

Thank you in advance,

Rachmawati Meita Oktaviani

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Prof. Lee, Jung Wan <jwlee119@yahoo.com> kepada saya

Ser, 14 Jun 2021, 16:56

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Please be noted that it is not acceptable any further corrections and changes of the authorship and manuscript from this time point today.

Thank you for supporting the journal.

Sincerely,

Jung Wan LEE, Ph.D.

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