

## Review Form 1.6

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_90450
Title of the Manuscript:	Analysis of The Effect of Company Size and Age on Audit Delay by Mediating Profitability on Companies Listed in The Indonesian Stock Exchange
Type of the Article	Original Research Article

### General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

<https://www.journalajebo.com/index.php/AJEBA/editorial-policy>

### PART 1: Review Comments

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<b>Compulsory</b> REVISION comments	Although the topic of this research study is interesting and fits within the journal scope, I think authors should apply the comments indicated below to increase the quality of research justification, contributions, and findings. Paper research gap and originality should be better presented at the end of introduction section Questions to be answered: What practical/professional and academic consequences will this study have for the future of scientific literature (theoretical contributions)? Why is this study necessary? should make clear arguments to explain what the originality and value of the proposed model is.	
<b>Minor</b> REVISION comments	Improving the literature. Language review Introduction improving the literature and the references – something new Findings link to the existing literature	
<b>Optional/General</b> comments		

### PART 2:

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i> -	

### Reviewer Details:

Name:	Fülöp Melinda Timea
Department, University & Country	Babeş-Bolyai University, Romania