

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_91267
Title of the Manuscript:	The Role of The Internal Control System in Mediating The Influence of Company Size and Auditor Switching on Audit Delay in Companies Listed on The Indonesia 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:

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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)
Compulsory REVISION comments	In this paper, the authors study whether there is a correlation between audit delays of listed companies in Indonesia (2020) and the size of these companies. The results obtained by the authors show that size company no take effect against ICS, but auditor switching negatively affects ICS (internal control system). Size company no take effect on audit delay, and auditor switching positively affects audit delay and ICS negatively against audit delays. In the study, this was also found that ICS or not could mediate influence the size company against audit delay. However, ICS can mediate the effect of auditor switching on audit delay. The authors conclude that the results of the study support the theory of contingency in explaining audit delay by providing empirical proof that the internal control system can reduce audit delay and mediation the effect of auditor switching on audit delay	
Minor REVISION comments		
Optional/General 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>	

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