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:

(https://www.journalajeba.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)*
Compulsory REVISION comments	I read the article carefully. It is written in a comprehensive and complete way. Scientifically of considerable relevance. The bibliography is complete and exhaustive. The article is scientific but can also be read by a non-expert and this adds value to the article. I strongly hope that the article will be published soon.	
Minor REVISION comments	No minor revisions	
Optional/General comments	excellent	

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?	*(If yes, Kindly please write down the ethical issues here in details)*	

Reviewer Details:

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