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		
Minor REVISION comments	The hypothesis is not clearly stated, it is found in the point "OVERVIEW LIBRARIES AND COMPILATION HYPOTHESIS" the author must detail the hypotheses or group them for a better understanding of him, as well as when he contrasts them, it must be clear I suggest to the author a regrouping of the hypothesis in a list to contrast where it would make the contrast clearer, or by contrast stages, it is not clear if the tools contrast one alternative or all.	
Optional/General comments	the work is very good but it is not clear and detailed I congratulate the author and suggest a little more order in his investigation.	

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:

Name:	**Vicente Humberto Monteverde**
Department, University & Country	**University of Moron, Argentina**