

## Review Form 1.7

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|--------------------------|--------------------------------------------------------------------------------------------------------------|
| Journal Name:            | Asian Journal of Economics, Business and Accounting                                                          |
| Manuscript Number:       | Ms_AJEBA_95482                                                                                               |
| Title of the Manuscript: | Determinants of Audit Delay in Companies Listed on The Indonesia Stock Exchange During The Covid-19 Pandemic |
| 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.journalajebea.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) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Compulsory REVISION</b> comments</p> <p>1. <b>Is the manuscript important for scientific community?</b><br/>(Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b><br/>(If not please suggest an alternative title)</p> <p>3. <b>Is the abstract of the article comprehensive?</b></p> <p>4. <b>Are subsections and structure of the manuscript appropriate?</b></p> <p>5. <b>Do you think the manuscript is scientifically correct?</b></p> <p>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></p> <p><b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p> | <p>1. The manuscript is important to the scientific community if it is reformulate.</p> <p>2. The title is inappropriate.. I suggest that it be ((The factors affecting the effectiveness of auditing in companies listed on the Indonesia Stock Exchange.</p> <p>3. The summary needs to be reformulate to be comprehensive.</p> <p>4. The researcher did not allocate an aspect in his research to the methodological framework of the research, as he did not include the research problem, its importance, objectives, and hypotheses clearly and in accordance with the scientific method in writing scientific research.</p> <p>5. The manuscript need to be modifies according to the above notes.</p> <p>6. Suggestion for additional references, please include this in the review form.</p> <p>7. The researcher did not allocate a paragraph for recommendations based on his findings.</p> <p>8. References should be rearranged in alphabetical order.</p> |                                                                                                                                                                               |
| <p><b>Minor REVISION</b> comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                               |
| <p><b>Optional/General</b> comments</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                               |

### 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) |
|------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Are there ethical issues in this manuscript?</b></p> | <p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p> |                                                                                                                                                                               |

### Reviewer Details:

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|----------------------------------|-------------------------------|
| Name:                            | Fouad Abd UI -Mohsen AlJeburi |
| Department, University & Country | University of Kerbala, Iraq   |