

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_95582
Title of the Manuscript:	Study of The Timeliness of Annual Financial Reporting for Public Companies on The Indonesia Stock Exchange During the Covid-19 Pandemic
Type of the Article	Original Research Article

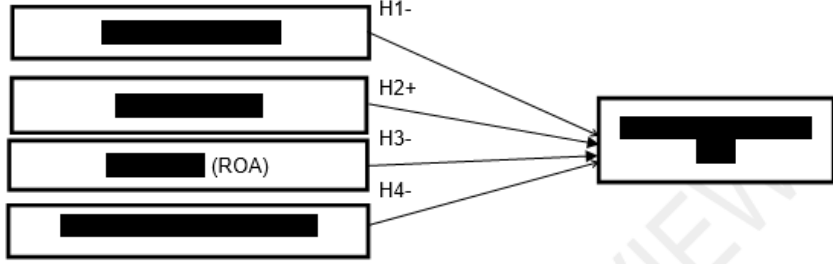
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This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process,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

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

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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)
<p>Compulsory REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>1. The manuscript is important for scientific community and the aims is test influence company size, leverage, profitability and internal control system (ICS) on timeliness in companies listed on the Indonesia Stock Exchange (IDX). The impact from this study is research results support signaling theory, providing empirical proof that timeliness will also be the more appropriate time for companies with high profitability and ICS.</p> <p>2. The paper is well written. Well done. Title is appropriate but could still be improved as example below. “The Effect of Timeliness of Annual Financial Reporting for Public Companies on The Indonesia Stock Exchange During the Covid-19 Pandemic”</p> <p>3. The abstract is well written.</p> <p>4. Subsections and structure of the manuscript is appropriate but could still be improved. For example, section 2: literature review and hypothesis. Just mention literature review, and hypothesis can explain in methodology.</p> <p>5. The manuscript need correction based on: - Figure 1. Research Framework. What actually author want to describe about figure 1? Based on the above study, then could depicted research framework as follows:</p>  <p>- RESEARCH METHOD is general. Please make it more specific with adding study design, study population, sample size estimation, variables and research tools.</p> <p>- Sampling method in this study is confusing. Is it purposive sampling or simple random sampling?</p> <p>- From statistical analysis used, please explain a little bit about assumption of multiple linear regression.</p> <p>- Please remove the sentence “Source: Secondary data processed (2022)”.</p> <p>6. Yes. The references sufficient and recent.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Yes, language/English quality of the article is suitable for scholarly communications.</p>	
<p>Optional/General comments</p>	<p>1. Author should declare his/her competing interest. If nothing to declare he/she can write “I declare that I have no competing interest”.</p> <p>2. Please stated the acknowledgment in this paper.</p> <p>3. Please follow the reference format of the journal.</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>Are there ethical issues in this manuscript?</p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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