

## Review Form 1.7

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

### **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.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><b>Compulsory</b> REVISION comments</p> <p>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b> (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>The manuscript is important to the scientific community as it shows how multiple regression analysis can be used to optimize the timing of financial reporting.</p> <p>The title of the manuscript is correct</p> <p>The abstract of the manuscript is exhaustive.</p> <p>The manuscript is well structured. Headings correspond to the content of the sections.</p> <p>The manuscript is scientifically correct</p> <p>Literature references are current from 2019 to 2021.</p>	
<p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	<p>From the point of view of common sense, such a formulation as "systems of internal control have a negative impact on timeliness, while leverage of accounts payable has a positive effect on timeliness" seems contradictory.</p> <p>Yes, in the regression equation, some coefficients are negative and these coefficients reduce the time for financial reporting. This is generally considered to be a positive factor.</p> <p>The use of the normal distribution law can be considered correct with a big stretch, since the initial data are not symmetrical.</p> <p>"The results of the scatterplot in Figure 3 show that the data is scattered above and below the 0 axes."</p> <p>It is desirable to draw the x-axis.</p>	
<p><b>Optional/General</b> comments</p>	<p>The manuscript can be recommended for publication after minor revision.</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:**

Name:	<b>Olena Osharovska</b>
Department, University & Country	<b>State University of Intellectual Technologies and Telecommunications, Ukraine</b>