

Review Form 1.7

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| Journal Name: | Asian Journal of Economics, Business and Accounting |
| Manuscript Number: | Ms_AJEBA_101925 |
| Title of the Manuscript: | ANALYSIS OF THE REPORT OF AUDIT AGENCY OF THE REPUBLIC OF INDONESIA ON THE FINANCIAL REPORTS OF THE REGIONAL GOVERNMENT OF PEGUNUNGAN BINTANG DISTRICT, PAPUA PROVINCE |
| 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.journalajebo.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) |
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| <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>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p> | <p>1. Yes. The findings of the study have practical relevance in the corporate world. The results document different violations and non-compliance with legislation. It also brings out the discrepancy between SAP, System Internal Control (SPI) ineffectiveness, and non-compliance to applicable laws.</p> <p>2. Yes, it is suitable for the study conducted.</p> <p>3. Abstract is well drafted in different segments and covers all essential things comprehensively.</p> <p>4. Yes. It has five major sections. However, there is a numbering error in subsection 4. With corrections, it has 6 sections.</p> <p>5. The manuscript claims it is an analytical study. However, the rigor of the statistical tools used is weak. It fails to use variables explicitly for statistical analysis.</p> <p>6. Lacks specific review of the literature and gap analysis. Need to include a more specific review of literature pertaining to the topic.</p> | |
| <p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p> | <p>The manuscript needs a grammar and spelling check. Sentence formation has to be checked thoroughly across the document.</p> | |
| <p>Optional/General comments</p> | <p>The manuscript shall include the research gap and motivation for the study. Also, study implications and scope for further research shall be presented in a separate section. Checking for grammar and similarity is a must.</p> | |

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PART 2:

| | Reviewer's comment | Author's comment <i>(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)</i> |
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| Are there ethical issues in this manuscript? | <i>(If yes, Kindly please write down the ethical issues here in details)</i> | |

Reviewer Details:

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|----------------------------------|---|
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