

## Review Form 1.7

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_100310
Title of the Manuscript:	THE EFFECT OF COMPANY AGE, PROFITABILITY, COMPANY SIZE, SOLVABILITY AND AUDIT COMMITTEE ON AUDIT REPORT LAG IN MANUFACTURING COMPANIES IN THE BASIC INDUSTRY AND CHEMICAL SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2019-2021
Type of the 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> )

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**PART 1: Review Comments**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<p>The author has made a good effort. However, I have some suggestions for improvement.</p> <p>1. Manuscript has a contribution to the scientific community</p> <p><b>2. Title of the article</b> The title is acceptable, but it is too lengthy. The suggested title is " Determinants of audit report lag: evidence from Indonesia."</p> <p><b>3. The abstract of the article</b></p> <p>The abstract requires significant attention as several sentences are repeated.</p> <p><b>4. Subsections and structure of the manuscript</b></p> <p>The subsections and structure of the manuscript are partially appropriate</p> <p>4.1 The study has addressed some concerns, but the problem and gap remain unclear.</p> <p>4.2 It is evident that these papers were hastily compiled from various sources without proper paraphrasing, resulting in a fragmented argument.</p> <p>4.3 There are more than 3 paragraphs that have repetition sentences. Thus, the quality of this article was questionable</p> <p>4.4 The study fails to synthesize the literature and only directly references it.</p> <p>4.5 There are numerous grammar and punctuation errors present.</p> <p><b>5. The Manuscript</b></p> <p>The manuscript is partially correct.</p> <p>The author may be required to give additional details regarding the methodology, analysis, and results. Such as (1) The samples were 99; however, in analysis, n=96. Please gives explain. (2) More insight into the results and findings.</p> <p><b>6. References</b></p> <p>6.1 The study used local references only.</p> <p>6.2 Additional international references. Habib, A., Bhuiyan, M. B. U., Huang, H. J., &amp; Miah, M. S. (2019). Determinants of audit report lag: A meta-analysis. <i>International journal of auditing</i>, 23(1), 20-44.</p> <p>Hassan, Y. M. (2016). Determinants of audit report lag: evidence from Palestine. <i>Journal of Accounting in Emerging Economies</i>.</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>This article needs to improve its grammar, language, and other areas. Perhaps sending it for proofreading would be helpful.</p>	

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<b>Optional/General</b> comments	Checking the originality of this article using Turnitin software to promote academic integrity.	

**PART 2:**

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

**Reviewer Details:**

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Department, University & Country	<b>Management &amp; Science University, Malaysia</b>