

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
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

	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> <ol style="list-style-type: none"> 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<ol style="list-style-type: none"> 1. The manuscript is important for Scientific Community, because: it studies many important factors that may be affecting audit report lag. The results of the study can help the Decisions Makers to give the attention to these factors. 2. The title of the article is suitable. 3. The abstract of the article is comprehensive. 4. The subsections and structure of the manuscript are appropriate. 5. The manuscript scientifically and methodology is correct. 6. The references are sufficient and correct, but they need: <ul style="list-style-type: none"> * Rearranging according to the alphabetical order. * There are references mentioned in the body of the manuscript that are not included in the list of references. 	
<p>Minor REVISION comments</p> <ol style="list-style-type: none"> 1. Is language/English quality of the article suitable for scholarly communications? 	<ol style="list-style-type: none"> 1. Article language needs a comprehensive review. 	
<p>Optional/General comments</p>	<p><u>I enclose for you some suggestions and observations that I suggest the researcher take into consideration, namely:</u></p> <ol style="list-style-type: none"> 1. Abbreviating the abstract by excluding the repeated paragraphs at the end, which are referred to in the attached manuscript. 2. Some of the paragraphs of the introduction need to be documented, as there is no any reference in the introduction despite its length and its inclusion of multiple ideas. 3. It would be preferable to mention the references that were relied upon in selecting the study variables and in constructing Figure (1), the conceptual framework. 4. The word (Hypothesis) in the title (1.4 Hypothesis) and in the first line under the title should be (Hypotheses) because it is plural. 5. The first paragraph under the title (II. 2. 1. Population) needs to be rephrased because it is unclear in the current wording. 6. The last two lines at table No. (1): The number of companies in the study sample is 33 The number of observations is 33 X 3 = 99 It is not the total sample. 	

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	<p>7. Modifying the study period below Table No. (1) to be three years instead of five years.</p> <p>8. The study period 2019-2021 is the period of the Corona pandemic and its repercussions on the performance of companies (which is an exceptional period), preferably if the researcher indicated that.</p> <p>9. Rearranging the list of references according to the alphabetical sequence, for example: the second reference precedes the first reference, and the tenth reference precedes the ninth reference.</p> <p>10. There are references mentioned in the body of the manuscript that are not included in the list of references, including:</p> <ul style="list-style-type: none">• Widhiasari & Budhiarta, 2017 (page 4)• Ryzkillah, 2018 (page 4)• Natali et. al., 2021 (page 4)• Alip, 2021 (page 5). <p>11. The manuscript needs a comprehensive linguistic review.</p>	
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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)
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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