

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_96974
Title of the Manuscript:	THE EFFECT OF RED FLAGS AND INTERNAL BANK AUDITOR PROFESSIONAL SKEPTISM ON FRAUD DETECTION IN DENPASAR
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)
<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. (Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>1. This study was conducted to examine the effect of red flags and auditor's professional skepticism on the ability of internal auditors to detect fraud. This study uses a survey method by adopting the previous research variable measurement scale, namely red flags, professional skepticism and fraud detection</p> <p>2. The title of article is suitable</p> <p>3. The Abstract of present Article is comprehensive and easy to understand</p> <p>4. All the subsections and structure of research article are normal,</p> <p>5. Yes the manuscript of Research paper is scientifically correct.</p> <p>6. The references are sufficient and latest.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	The Language of research article / English quality of article is good and suitable for scholarly communications.	
Optional/General comments	The research paper is recommended for publication in AJEBA as it is.	

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?	(If yes, Kindly please write down the ethical issues here in details)	

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