

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?</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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>1. Yes, the topic of the manuscript is good and important for the scientific community. But I prefer to make some adjustments to the manuscript. I suggest rewriting the abstract, removing the subtitle from the literature review, adding the results of the analysis in form of tables inside, and then discussing the results</p> <p>2. Yes.</p> <p>3. I think the abstract need to rewrite into one paragraph starting with the definition of fraud and how internal auditors can detect fraud, aim, study design, place of duration, methodology, results, and conclusion). <u>But without subtitles</u> on (the aim, study design, place of duration, methodology, results, and conclusion).</p> <p>4. It is appropriate in results abut not in literature review.</p> <p>5. Yes, but the author need to provide the results of the analysis in tables to make sure that the manuscript is scientifically correct.</p> <p>6. Yes, the references sufficient and recent.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>1. Yes</p>	
<p>Optional/General comments</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>
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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