

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)
Compulsory REVISION comments 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. (Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)	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 may not be important for scientific community rather may be helpful for other social aspects. 2. The effect of red flags and internal bank auditor professional skepticism on fraud detection in Denpasar may be considered as right title for this article 3. Yes 4. Fine 5. Yes Fine 7. References range from 2008 to 2022 and most of them fall above 2015	
Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	This article may be suitable for scholarly communications.	
Optional/General comments	May be considered for next process.	

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)	

Reviewer Details:

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