

## Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_98408
Title of the Manuscript:	THE EFFECT OF TAX AGGRESSIVENESS, SOLVENCY, PROFITABILITY, AUDIT OPINION, AND FINANCIAL DISTRESS ON AUDIT DELAYS IN MANUFACTURING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2018-2021
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.journalajebea.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)
<b>Compulsory</b> REVISION comments  <b>1. Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)  <b>2. Is the title of the article suitable?</b> (If not please suggest an alternative title)  <b>3. Is the abstract of the article comprehensive?</b>  <b>4. Are subsections and structure of the manuscript appropriate?</b>  <b>5. Do you think the manuscript is scientifically correct?</b>  <b>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b> <b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b>	<b>1. Title: OK</b> <b>2. Numbering for subtitle is not necessary, if you want to use it, you have to start from the beginning, starting from the introduction.</b> <b>3. There are still those who use Indonesia, especially in tables. Please fix it</b> <b>4. Number of tables check again</b> <b>5. Hypothesis, please correct the sentence structure</b> <b>6. Multi regression ????? check again</b>	
<b>Minor</b> REVISION comments <b>1. Is language/English quality of the article suitable for scholarly communications?</b>	minor	
<b>Optional/General</b> comments		

### 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)
<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:

Name:	Eddy Winarso
Department, University & Country	Jenderal Achmad Yani University, Indonesia