

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.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)	Yes, it is. The subject is very interesting	
2. Is the title of the article suitable? (If not please suggest an alternative title)	Yes, it is.	
3. Is the abstract of the article comprehensive?	Yes, it is.	
4. Are subsections and structure of the manuscript appropriate?	Yes, they are.	
5. Do you think the manuscript is scientifically correct?	Yes, but the literature review and the conclusion must be longer and related between them.	
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)	No, the literature review must be longer	
Minor REVISION comments		
1. Is language/English quality of the article suitable for scholarly communications?	Yes	
Optional/General comments	The literature review and the conclusion must be longer and related between them	

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>	

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