

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	Original research

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)	Yes, to lead the auditor to have more understanding rating the source of audit delay yes 1).The abstract should be concise and informative(follow the for guidelines) 2). Add conclusions. Need some revision, please author follow the guidelines. example table, example: write the number in the title and subtitle Yes Citation used in the article not all include in the references part. Prameswari, A. S., & Yustrianthe, R. H. (2015). Analisis Faktor-Faktor Yang Memengaruhi Audit Delay (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia). <i>Jurnal Akuntansi</i> , 19(1), 50-67. Prasetyo, I., Aliyyah, N., Rusdiyanto, R., Nartasari, D. R., Nugroho, S., Rahmawati, Y., ... & Rochman, A. S. U. (2021). What affects audit delay in Indonesia. <i>Academy of Entrepreneurship Journal (AEJ)</i> , 27(2), 1-15.	
Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	Check grammar	
Optional/General 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)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	Lenny L Evinita
Department, University & Country	Universitas Negeri, Indonesia