

## Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_98622
Title of the Manuscript:	Determinants of Audit Delay with Audit Risk as a Moderation for Manufacturing Companies
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.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		
<p>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</p> <p>3. <b>Is the abstract of the article comprehensive?</b></p> <p>4. <b>Are subsections and structure of the manuscript appropriate?</b></p> <p>5. <b>Do you think the manuscript is scientifically correct?</b></p> <p>6. <b>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></p>	<p>Yes, In the back drop of failures of various companies due to corporate governance and auditing the topic is relevant in business community</p> <p>Yes</p> <p>Yes</p> <p>Objectives and research gap can be mentioned as separate heading to get more clarity</p> <p>Sampling, Regression analysis, testing tools and methods of data analysis correct</p> <p>Check for full APA format of references</p>	
<b>Minor</b> REVISION comments		
<p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	<p>Yes</p> <p>Data considered for the year 2018-20 which is almost 2 years old data, need to collect latest data to ensure the study is current. Due to COVID there are many changes affected the overall Audit delay and quality of audit.</p>	
<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:

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