

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_112833
Title of the Manuscript:	Detection of Potential Financial Statement Fraud Using the Fraud Hexagon Model Approach (Empirical Study of LQ 45 Companies Listed on the IDX in 2018–2022)
Type of the Article	Original Research Article

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)
<p>Compulsory REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>1. The topic and the background subject matter is excellent for the scientific community, the author just needs to expand their views and create a seamless flow from theories to the hypothesis at hand.</p> <p>2. The title to the study is most suited, however a through expansion of the fraud Hexagon Model needs to be explored by the research, the applicability of the hexagon needs to be clearly illustrated.</p> <p>3. The abstract is in good standing and has captured the manuscript however it lacks to capture the problem statement.</p> <p>4. The subsections of the manuscript lack seamless flow and detail especially where the subject matter should have been expanded.</p> <p>5. The manuscript is scientifically correct but requires rework to achieve perfection</p> <p>6. The references are sufficient and recent but the author needs to structure references based on scholarly guidelines.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>The researcher should take time to rework on the comments provided on the manuscript. The research is excellent and has potential for expansion however the research needs to take time and review the academic writing style and provide articulation from the outcome of the data from the model.</p>	
<p>Optional/General comments</p>	<p>Limit the usage of acronyms/abbreviation or define at first appearance before the usage of the acronym/abbreviation</p> <p>Minimize the usage of zeros on figures rather refer to it as approximately 874 billion, it reads better on the eye.</p> <p>Refrain from casual writing; what do we mean by "very tight"</p> <p>Comments are made on the manuscript.</p>	

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)
<p>Are there ethical issues in this manuscript?</p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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