

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_124262
Title of the Manuscript:	The Influence of Audit Quality, Auditor Specialization, and Sustainability Reporting on The Cost of Capital Moderated by Company Size:A Study of the Kompas 100 Index (Indonesia Stock Exchange)
Type of the Article	

General guidelines for the 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 guidelines for the Peer Review process, reviewers are requested to visit this link:

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PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	The significance of the study is still under discussed. The introduction section takes many assumptions without citing supporting literature. The contribution of this study to major stakeholders is also unclear in the relevant sections. In my humble opinion there is a need to clearly mention the RESEARCH GAP that paved the way for this study followed by its significance to the major users of financial statements. The literature is unable to lead the reader to the developed hypothesis. The methodology section does not mention the reason of taking the sample or even the number of companies considered for estimation. The nature of the data as stated in the manuscript seems to be an UNBALANCED PANEL DATA. The econometric technique applied is a simple linear regression with moderators but in my humble view the nature of the data necessitates that proper PANEL DATA REGRESSION MUST be applied. The remaining comments are presented in the following relevant sections in detail.	
Is the title of the article suitable? (If not please suggest an alternative title)	The Title is rather LONG it must be concise. I am not suggesting any title and leaving it to the best of the abilities of the authors because once, the research gap section is revisited by them, I am sure that they will be in a much better position to suggest a better topic. However, it is requested to make it clear, concise and attractive.	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	The Abstract need to be refined. It must clearly mention the following in the same order 1. Purpose 2. Design/Methodology/Approach: Sample specifications MUST be added. 3. Findings 4. Practical Applications 5. Originality/Value	
Are subsections and structure of the manuscript appropriate?	Introduction: Section is rather too long. Make it concise. Try to address the research gap, theoretical justification and the background of the study followed by the significance preferably without headings. Literature Review: I think there is no need to explain the theories in detail here. Just use these theories to build the foundations for your hypotheses development and I am afraid this section is very weak and it need a lot of improvement. Methodology: Please clearly mention the model specification in the form of the equation preferably, variable specification, data specification and method employed along with the justification of each. It seems that panel data is employed but simple regression is employed. Results and Discussion: I have very string reservations on the need of mention too many diagnostic tests in this section. The technique used is rather mis specified for this kind of study. It is requested to please run the proper econometric technique for this analysis. Conclusion and Recommendations: Of course when the proper technique will be employed this section will also change. However, it must clearly mention the conclusion followed by the discussion in the light of the work already don in this area.	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	At present the manuscript is NOT AT ALL TECHNICALLY SOUND. I have strong reservations regarding the hypotheses formulation, data, econometric procedure and results of this study.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references seems to be insufficient as the authors need to consult a few relevant studies in the domain as well. Especially for the identification of research gay and development of hypotheses.	

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Minor REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	NO. The authors MUST consult an ENGLISH LANGUAGE practitioner to review this manuscript before submitting again. I would suggest that the certificate of ENGLISH Language Correction MUST be submitted with the improved version to the Journal.	
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>	

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