

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	

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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 (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<p>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.</p>	<p>This manuscript is highly valuable to the scientific community. It addresses key issues in corporate finance, governance, and sustainability, providing insights that can guide both academic research and industry practices. I appreciate this manuscript for its relevance to improving transparency, integrity, accountability, investor confidence, and financial decision-making. This manuscript also highlights sustainability reporting as the cornerstone of future research, while also acknowledging the impact of audit quality, auditor specialization, and company size on the cost of capital.</p>	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>The current title is good but can be better framed as follows: Audit Quality, Auditor Specialization, and Sustainability Reporting: Their Impact on Cost of Capital Moderated by Company Size of the Kompas 100 Index in the Indonesia Stock Exchange Market</p>	
<p>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.</p>	<p>The abstract is comprehensive but, in my opinion, it is necessary to indicate the sample size.</p>	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>The subsections and structure of the manuscript are appropriate although I think they can be ameliorated as follows: Introduction Clearly state the Problem Statement: Identify gaps in the existing literature. For example, while audit quality, auditor specialization, and sustainability reporting have been studied in various contexts, the effect of company size as a moderating variable has not been sufficiently explored. Literature review -It is good to separate the theoretical underpinning from the definition of terms</p>	
<p>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.</p>	<p>It is a rigorous study based on clearly stated scientific epistemology and methodology. The methods of data collection and analysis are appropriate in the circumstance and can be replicated. Furthermore, the results and analysis are appealing and convincing.</p>	
<p>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. =</p>	<p>The references are very good. If possible, add the following reference. It is an interesting article that establishes the relationship between Auditor Size and Audit Quality. DeAngelo.L.E. (1981). Auditor size and audit quality. Journal of Accounting and Economics 3 (1981), 183-199. North-Holland Publishing Company retrieved from http://219.219.114.96/cufe/upload_files/other/4_20140522023331_3.pdf.</p>	
<p>Minor REVISION comments</p> <p>Is the language/English quality of the article suitable for scholarly communications?</p>	<p>Yes the language is suitable but if possible, it will be necessary to consider the following comment: - Keywords: Replace Spesialisasi by Specialization</p>	
<p>Optional/General comments</p>		

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PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
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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