

Editor's Comment:

The **paper can be accepted for publication** only after the next aspects are revised:

- the grammar should carefully revised: for example, at page 1 in Introduction "...and almost all countries, especially Indonesia, are experiencing a crisis in 2020 " - we are in 2022 - we are experiencing a crisis in 2022 - or - we had experiencing a crisis in 2020"; in Abstract - "whose information **is gotten** from financial reports **got to through** the site www.idx.co.id . The text need to be carefully revised.
- in the Abstract - I do not see the difference between Results and Conclusions. In Conclusion the authors should highlight the implications of their results.
- Figure 1 - please mention the measure unit.

Editor's Details:

Dr. Adina Dornean
Associate Professor, Alexandru Ioan Cuza University of Iasi, Romania.