

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_89737
Title of the Manuscript:	DETERMINANTS OF CORPORATE EARNINGS MANAGEMENT ON THE INDONESIAN STOCK EXCHANGE: AN EMPIRICAL STUDY OF FRAUD AND CORRUPTION
Type of the Article	Case study

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.journalajebo.com/index.php/AJEBA/editorial-policy>)

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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)
Compulsory REVISION comments	Based on my knowledge and belief I strongly recommend this case study to publish in the forthcoming issue.	Thank you for the recommendation, hopefully this case study can be published as soon as possible. I have added an implication at the end after the conclusion.
Minor REVISION comments	In general, the Conclusions part, alongside the Abstract and Introduction, is one of the core elements of a case study. The Conclusions section can be written up by using the following structure: Introduction, Results (one paragraph for each research question), and Significance of the research/practical implications, for example for the society, or, business companies Limitations and Recommended topics for further study. Case study will be more precise and clear if the researcher showed the above mentioned points.	Thank you for your views and general input on this study. I have added classical assumption analysis of linear regression and added a table of statistical calculation results. At the end after the conclusion, I add implication.
Optional/General comments	<p>1. The structure of this case study is commonly known as IMRAD – Introduction, Methodology, Research and Discussion.</p> <p>2. Title: Title of the above case study better try to understand the young researcher or benefit of this article. This case study shows in specific topic which is relating to private banks rather than general.</p> <p>3. The Abstract is one of the most central elements of case study and article, luring other people to read it and may also influence the acceptance of particular article. The researcher describes the purpose of the case study clearly. It also included more general field of the case study, purpose, methodology, key results and practical implications.</p> <p>4. Keywords: There are three types of keywords are available like primary, secondary and tertiary. In this case study, researcher used secondary keywords (1-3 keywords)</p> <p>5. Introduction: The Introduction of this case study justifies the significance of the subject matter and connects researchers work to previous research. It include a definition of the key terms and a limited number of terms. Moreover, the researcher writes the introduction in a form of a logical funnel, where more general aspects are told first and sentence-by-sentence, paragraph-by-paragraph the text should proceed onto narrower detail.</p> <p>6. Citation: In-text citations are under the criteria and citation sources focuses recent research activities.</p> <p>7. The purpose of the case study is expressed last in the introduction by describing the research problem. So Researcher identified correctly research problems.</p> <p>8. Literature review will help in obtaining a relevant understanding of particular research topic and will act later as a frame for the theoretical part of case study. The purpose of a literature review is not on;y present all possible references, but to concentrate on those that are relevant for the focus of the researcher article. Hence, this Literature part shows recent research activities.</p> <p>9. In this Case study, the researcher the set-up and research methods precisely. This is the right way the young researcher can assess the scientific basis of research and the justification of results.</p> <p>10. The experimental section of this case study concentrated on the actual analysis of the material, not on documenting the data.</p> <p>11. The Conclusions section, alongside the Abstract and Introduction, is one of the core elements of a case study. The Conclusions section can be written up by using the following structure: Introduction, Results (one paragraph for each research question), and Significance of the research/practical implications, for example for the society, or, business companies Limitations and Recommended topics for further study. In the above case study, the researcher has focused limitations of the study as well.</p> <p>12. References are under criteria.</p>	<p>1. The structure of this study I use references to previous research that has been published through the journal AJEBA.</p> <p>2. The title of this paper tries to understand case studies of companies on the Indonesia Stock Exchange that still practice earning management.</p> <p>3. Thanks for the comments on the abstract, research objectives, methodology, results and discussion, and practical implications presented in this research.</p> <p>4. Thank you for clarifying the use of keywords in this study.</p> <p>5. Thank you for clarifying and giving a better comment on writing in the introduction section.</p> <p>6. Thank you for your comments on citations, and as additional information on writing citations and references using the Menedeley application, so that the format and results are more automated in the presentation of references. All citations will be recorded automatically in the reference section.</p> <p>7. Thank you for the positive comments on the identification of this research problem.</p> <p>8. Thank you for your excellent comments on writing a literature review using the latest research activities, so as to be able to describe references that are relevant to this research.</p> <p>9. Thank you for the excellent comments on the proper arrangement and method of case study research.</p> <p>10. Very appropriate commentary on this case study which concentrates on analyzing the actual material and conditions, not as data documentation.</p> <p>11. Thank you for the quite clear comments in the conclusion section. As additional information, that the last section after our conclusion adds the implications of this study.</p> <p>12. References and citations use the appropriate format found in the Mendeley application. Every use of citation, will be recorded automatically in the reference section.</p>

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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>	