

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	Research 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 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	<p>The topic of the research is practical and contemporary</p> <p>The paper is adequately written but needs editing [see all suggestions in the attached corrected paper]</p> <p>The abstract is adequate, it represents the paper as a whole. Keywords are fine</p> <p>The introduction and background are adequate and clear. Needs proofreading and has repetitions...[see all suggestions] State how this paper is divided!!!</p> <p>The literature review is adequate, streamlined, and fairly clear. Though suffering from the same problem as the introduction... needs Proofreading... The references used are relevant and adequate, however, there are citations not reported in the list of references or reported wrongly....</p> <p>The methodology is fair missing most design details. That is, no definition of terms in the different equations suggested. Besides needs proofreading and editing [See suggestions]</p> <p>Results are adequate with descriptive statistics. However, Data Tables must be shown especially for regression and tests of robustness including Normality, Collinearity, Reliability, and validity analysis were not shown in reported Tables!!!.... Must perform robust testing clearly with evidence....</p> <p>The discussion needs major review, restructuring, reorganization, and much attention to conceptual interpretation of coefficients and results to become clearer and streamlined. Work out the problems marked in the Manuscript!!! See suggestions [see details in corrected manuscript]. Many repetitions of one paragraph (three times?????) The discussion needs major revisiting and rewriting... Which affects the conclusion.... Also the discussion needs major Validation with reported literature...</p> <p>Conclusion and recommendations are not adequate and need proofreading, Must be rewritten including implications....</p> <p>Review carefully the write up of the references for consistency and to match the Journal's requirement... Make sure all citations are found on the ref list and that no extra references are included in the list!!!!</p> <p>Proofreading is needed</p>	<ul style="list-style-type: none"> - Thank you for your response, that the research topic is practical and contemporary. - Thank you for the suggestion, we have edited it according to the suggestion. - Thank you for your approval of the abstract and keywords - Thank you for your approval of the introduction and background. Proofreading has been done and there is no repetition. - Thank you for agreeing to an adequate, streamlined, and fairly clear literature review. - We use the "Mendeley application" in every citation so it is automatically reported in the reference. - The equations used in the methodology have been defined at the bottom of the equation. Proofreading and editing have been done. - Thank you for your approval of the statistical table that has been equipped with regression coefficients, t-statistical tests, F-statistical tests, and determinant coefficients. The classical assumption test of linear regression is presented in table 1, and the results are explained that the regression model used has met the classical assumptions such as multicollinearity, autocorrelation, heteroscedasticity, normality, and linearity tests. Reliability and Validity test is not needed because it uses secondary data. The reliability and validity test is only primary data with Likert scale measurement. - The results and discussion are quite clear, starting from the use of the classical assumptions of multicollinearity, autocorrelation, heterocedastcity, normality and linearity. The results of the classical assumption test have met the requirements. Reliability and validity tests are only used for questionnaire data that uses primary data, while this study does not need to use reliability and validity tests, because it uses secondary data on company financial statements on the Indonesia Stock Exchange. For this, please read the statistics book which states that the reliability and validity tests are only used for questionnaire tests. Actually, it's not a repetition of the pragraph, it just so happens that the three independent variables have a positive and significant effect, so it seems like repetition. The results of the discussion are appropriate and relevant to previous research, and this has been validated according to table 2 which shows that the results achieved are as predicted. - Conclusions and recommendations are in accordance with the results of statistical analysis, and proofreading has been carried out. We have added implications as suggested. - All citations are automatically recorded in the references, because we use "The Mendeley Application" so that reference writing is consistent according to the Mendeley Application.
Minor REVISION comments		
Optional/General comments		

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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>	Not related to ethical issues