

**Review Form 3**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_130154
Title of the Manuscript:	<b>THE EFFECT OF ETHICAL ORIENTATION AND SITUATIONAL FACTORS ON AUDITORS' ETHICAL DECISION-MAKING IN BALI WITH LOCUS OF CONTROLS A MODERATION VARIABLE</b>
Type of the Article	

**PART 1: Comments**

	<b>Reviewer's comment</b>	<b>Author's Feedback</b> <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<p>Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.</p>	<p>The manuscript is suitable for publication in the Asian Journal of Economics, Business and Accounting. It will assist auditors in their decision making.</p> <p>It is required to take into consideration the following suggestions in addition to the comments made within the paper:</p> <p>(i) <b>Title:</b> The title is unreasonably lengthy and slightly difficult to understand. Try to simplify the title for clarity and conciseness.</p> <p>(ii) <b>Suggested Revised Title:</b> "Ethical Orientation, Situational Factors and Auditors' Ethical Decision-Making in Bali: A Moderating Variable of Locus of Controls"</p> <p>(iii) <b>Abstract:</b> The abstract is concise. However, it lacks recommendations in a structured format as recommended by APA 7th edition.</p> <p>(iv) <b>Introduction:</b> The introduction lacks a clear problem statement. It is imperative that you streamline the introduction, focus on the key problem, and clearly state the research questions, objectives and hypotheses.</p> <p>(v) <b>Results and Discussion:</b> You need to clearly and succinctly present your data. Your discussions did not clearly interpret the results in tandem with the objectives of the study. Let your discussion of results be based on empirical literatures which may or may not agree with the findings of the study</p> <p>(vi) <b>Conclusion and Recommendations:</b> Separate the conclusion of the study from your suggestions (Recommendations). It is also advisable that you use "recommendations" instead of "suggestions".</p> <p>(vii) <b>References:</b> Most of your references are not consistent and conformable to APA 7<sup>th</sup> edition format. Revisit the references and update them to conform to APA 7<sup>th</sup> edition format. The "in-text" references are okay.</p> <p>(viii) <b>Formatting and Language:</b> The author should subject this manuscript to language editing to correct some typographical errors in the use of language.</p>	<p>Thanks</p>
<p><b>Is the title of the article suitable? (If not please suggest an alternative title)</b></p>	<p>The title is suitable but lengthy. Suggested Revised Title: "Ethical Orientation, Situational Factors and Auditors' Ethical Decision-Making in Bali: A Moderating Variable of Locus of Controls"</p>	<p><b>Ok</b></p>

**Review Form 3**

<p><b>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.</b></p>	<p>The abstract is concise. However, it lacks recommendations in a structured format as recommended by APA 7th edition.</p>	<p>Ok</p>
<p><b>Is the manuscript scientifically, correct? Please write here.</b></p>	<p>The manuscript is scientifically correct.</p>	
<p><b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b></p>	<p>Most of the references are not consistent and conformable to APA 7<sup>th</sup> edition format. The author should update them to conform to APA 7<sup>th</sup> edition format. The "in-text" references are okay.</p>	<p>Thanks</p>
<p><b>Is the language/English quality of the article suitable for scholarly communications?</b></p>	<p>Language editing should be done to correct the grammatical errors in the manuscript.</p>	
<p><b><u>Optional/General</u> comments</b></p>	<p>This manuscript is good but needs to be revisited by the author to make necessary corrections pointed out.</p> <p><b>PLEASE SEE ATTACHMENT</b></p>	<p>Thanks noted and revised as per the suggestions</p>

**PART 2:**

	<p><b>Reviewer's comment</b></p>	<p><b>Author's comment</b> <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></p>
<p><b>Are there ethical issues in this manuscript?</b></p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	