

**Review Form 3**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_130154
Title of the Manuscript:	The Effect Of Ethical Orientation And Situational Factors On Auditors' Ethical Decision-Making In Bali With Locus Of Controls A Moderation Variable
Type of the Article	Ms_AJEBA_130154

**PART 1: Comments**

	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<b>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.</b>	This manuscript addresses a highly relevant topic in the auditing industry by exploring how ethical orientations and situational factors influence auditors' decision-making, with locus of control as a moderating variable. The findings provide valuable insights into the behavioral and psychological dimensions of ethical decision-making, which is critical for enhancing professional standards in auditing.	
<b>Is the title of the article suitable? (If not please suggest an alternative title)</b>	The title is clear and reflects the content of the manuscript. However, it could be slightly refined for better readability. Suggested alternative title: "The Influence of Ethical Orientation and Situational Factors on Auditors' Decision-Making in Bali: Moderating Role of Locus of Control."	
<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>	The abstract is comprehensive and provides a clear overview of the study's aims, methodology, results, and conclusions. However, the following points could improve its clarity: Rephrase the sentence "Locus of control could not moderate the influence of idealism and relativism ethical orientations..." to simplify the explanation.	
<b>Is the manuscript scientifically, correct? Please write here.</b>	The manuscript is scientifically sound and well-structured. The methodology is appropriate, and the use of Partial Least Square (PLS) analysis is justified for the study's objectives. The results are logically presented and supported by statistical evidence. The conclusions align with the findings and offer meaningful implications for the auditing profession.	
<b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b>	The include relevant and recent studies, particularly those published within the last 5 years.	

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<p><b>Is the language/English quality of the article suitable for scholarly communications?</b></p>	<p>The language is generally clear and suitable for scholarly communication. However, there are minor grammatical errors, sentence structure issues, and redundancies that could be improved for better readability. For instance, phrases like "This causes the auditor to perform his duties based on the established professional rules" could be rephrased for conciseness. Professional editing is recommended to enhance overall language quality.</p>	
<p><b>Optional/General</b> comments</p>	<p>1. The theoretical framework of the study provides a foundation by linking ethical orientations, situational factors, and ethical decision-making with locus of control as a moderating variable. However, it lacks depth in explaining how these constructs are conceptually interrelated and why the hypotheses were formulated in their specific manner. For example:</p> <ul style="list-style-type: none"> <li>- Behavioral Decision Theory is mentioned briefly to support the study, but the framework does not thoroughly discuss how this theory underpins the relationships between ethical orientations, situational factors, and ethical decision-making. A more detailed explanation of how each variable aligns with this theory would strengthen the framework.</li> <li>- The role of locus of control as a moderating variable needs more elaboration. While it is described as a construct affecting ethical decision-making, the manuscript does not sufficiently explain the theoretical rationale for its moderating effects on specific situational factors (e.g., risk preference, information recency, and moral intensity).</li> <li>- The theoretical framework could benefit from integrating additional theories, such as the Theory of Planned Behavior or Moral Intensity Framework, to provide a more robust and comprehensive explanation of the relationships being studied.</li> </ul> <p>2. The research method section lacks clarity and consistency in several areas:</p> <ul style="list-style-type: none"> <li>- Sample Size Inconsistency: The abstract mentions a sample size of <b>87</b> auditors, while the methodology section states the sample size as <b>90</b> auditors. This inconsistency raises concerns about the accuracy of the data reporting and could affect the reliability of the findings. The authors should clarify the actual sample size and ensure it is consistently reported throughout the manuscript.</li> <li>- Sampling Technique: The study uses a saturated sampling or census method, which is appropriate given the small population size. However, it would be helpful to explain why this method was chosen and discuss if any of the auditors declined to participate, which might explain the discrepancy in the sample size.</li> <li>- Questionnaire and Measurement: The manuscript mentions the use of a structured questionnaire but does not provide sufficient details about its design, validation, or reliability. Were the items adapted from existing validated scales, or were they developed specifically for this study? How was the questionnaire pre-tested for accuracy and relevance? The authors should also describe how ethical orientations, situational factors, and locus of control were measured (e.g., Likert scales) and provide examples of the specific items used in the questionnaire.</li> <li>- Data Analysis: While the manuscript mentions the use of Partial Least Square (PLS) for analysis, it does not clarify why this technique was chosen over others. A justification for using PLS (e.g., small sample size, exploratory nature of the study) would enhance the methodological rigor.</li> </ul> <p>3. The research results have notable theoretical and practical potential, but the study does not fully capitalize on these insights to provide meaningful recommendations for auditors, audit firm managers, and policymakers.</p> <ul style="list-style-type: none"> <li>- The authors should revise the recommendations section to: (i) Clearly articulate how the findings can inform ethical training, decision-making frameworks, and policymaking; (ii) Offer practical strategies tailored to auditors, audit firms, and regulatory bodies to address the challenges identified in the study.</li> </ul>	

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	4. The conclusion is logical, but it would be beneficial to include a brief discussion on the limitations of the study and potential areas for future research.	
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**PART 2:**

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

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