

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
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	

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>
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.	The manuscript (Article) can contribute to the more understanding of literature regarding factors that influences auditors' Ethical decision in the area of their functions and responsibilities.	
Is the title of the article suitable? (If not please suggest an alternative title)	The Topic needs modification thus: EFFECT OF ETHICAL ORIENTATION AND SITUATIONAL FACTORS ON AUDITORS' ETHICAL DECISION-MAKING IN BALI PROVINCE OF INDONESIA: LOCUS OF CONTROLS AS A MODERATOR	
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.	The results reported needs to be ascertained. Moreover, there is no need to report the statistical figures in the abstract. Only the findings will do	
Is the manuscript scientifically, correct? Please write here.	Yes. With modification and reconsideration of the statistical results	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	Yes	
Is the language/English quality of the article suitable for scholarly communications?	Yes	
<u>Optional/General</u> comments	<ul style="list-style-type: none"> Acknowledgement of sources for statement not of author's Statement of study's hypothesis prior to discussion of study's results 	

PART 2:

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

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Reviewer Details:

Name:	Maruf Mustapha
Department, University & Country	ABU Business School, Ahmadu Bello University, Nigeria