

JISIB ARTICLE REVIEW FORM

Name of Article Reviewer: NNN

Date of Review: October 2020

Title of Article: *Explores the specific context of financial statement fraud in Indonesia based on empirical evidence: A mixed-method of surveying and observation*

Author(s) of Article: NNN

1. TITLE. The article title is appropriate, but unclear. **I suggest “Financial intelligence: *financial statement fraud in Indonesia*”.**
2. ABSTRACT. In abstract just say what the problem is what method you have used (discussion, opinion) and what you found. Be very specific about findings, nothing in general, and distinguish it from what is just common sense.
3. PURPOSE. OK when rewritten
4. SIGNIFICANCE. The purported significance of the article is not explicitly stated.
5. LITERATURE REVIEW. You must adapt content to literature on Financial Intelligence, see https://en.wikipedia.org/wiki/Financial_intelligence
Your literature should also relate to existing JISIB articles. Major revision needed.
6. METODOLOGY. OK
7. IMPLICATIONS. Implications of research are not clearly stated. Nor are limits.
8. ANALYSIS. ok
9. SYNTAX & GRAMMAR. The writing is clear concise and interesting.
10. FORM. All figures, tables, and photos must follow JISIB format.
11. CONCLUSION. Right now the conclusions is too thin, there is nothing on implications.
12. APPROPRIATE. The article could be of interest to JISIB readers.

Specific Reviewer Comments and Suggestions:

(These comments may be in addition to or in lieu of reviewer comments inserted into the text of the article. Use as many lines as needed.)

Reviewer Recommendation:

Please indicate which of the following actions you recommend.

- 1. Publish, no significant alterations suggested.
- 2. Publish, but suggest minor changes to the article as specified in this review.
- 3. Publish, but major suggestions as specified in this review must be addressed by either making changes or explaining why changes would be inappropriate
 - Check here if you do NOT want to review resubmitted manuscript
- 4. Reject, but encourage author to try another journal
- 5. Reject

Further Reviewer Comments Regarding Disposition of the Article: