

Peer Review Report

Notes

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Manuscript Information

Manuscript ID: **19516544**

Manuscript Title: **Explores the Specific Context of Financial Statement Fraud Based on Empirical from Indonesia**

Evaluation Report

General Comments	Very good work. The author(s) handle the matter in a very good way. The literature review although that is plenty, it is presented in a poor way.
Advantage & Disadvantage	Adv.: The author(s) have provided with a perfect way the results of the survey. Also, the literature review is good. Dis.: The authors(s) present the literature review mainly into tables.
How to improve	Author(s) should extend a little bit the theoretical background, not only with tables but describing a little bit the previous literature.

Please rate the following: (1 = Excellent) (2 = Good) (3 = Fair) (4 = Poor)

Originality:	1
Contribution to the Field:	1
Technical Quality:	2
Clarity of Presentation :	2
Depth of Research:	1

Recommendation	
Kindly mark with a ■	
<input type="checkbox"/> Accept As It Is	
<input checked="" type="checkbox"/> Requires Minor Revision	
<input type="checkbox"/> Requires Major Revision	
<input type="checkbox"/> Reject	

Return Date: 11/06/2020