

## Reviewer Evaluation Form

### A. GENERAL DATA ON PAPER

Manuscript No: 002-SM-017

Manuscript Title: Factors of Auditor's Readiness in Implementing IFRS in Indonesia

### B. GENERAL EVALUATION OF THE PAPER

Please check the appropriate option

Aspect	Poor	Below Average	Average	Good	Excellent
Statement of the Problem				V	
Significance of Research				V	
Literature Review			V		
Methodology				V	
Quality of Data or Findings				V	
Results and Discussion				V	
Conclusion				V	
Readability and Writing Style			V		

### C. ORIGINALITY OF THE PAPER AND ITS CONTRIBUTION TO THE FIELD

Please check the appropriate option

Aspect	None	Trivial	Modest	Important	Very Significant
Contribution to the field				V	

#### D. REVIEWER COMMENT

Please highlight (colored) any respond to editor/reviewer comment in the manuscript text

No	Aspect	Reviewer Comment		Author Respond
		Reviewer 1	Reviewer 2	
1.	<b>Title</b>	Good	Good	No revised
2.	<b>Abstract</b>	Good	Good	No revised
3.	<b>Introduction</b>	Add why auditor should readiness IFRS implementation	Citation in paragraph 4	Have been revised
4.	<b>Theoretical Framework and Hypothesis (If Any)</b>	Good	Good	No revised
5.	<b>Research Method</b>	Good	Samples and population not clear	Samples was auditor in KAP
6.	<b>Data Analysis and Discussion</b>	Table information	Sources of the data should be mention	See in methodology
7.	<b>Conclusion, Implication, Suggestions, and Limitations</b>	ok	Implication for theory and practices	Implications for theory could be reference in IFRS research and auditor competence that must have by auditor to implement IFRS
8.	<b>Language</b>	Check grammar	Grammar	Have been revised by grammar tools
9.	<b>Writing system</b>	Good	No	No revised
10.	<b>Reference and Citation System</b>	Completed and have been structured	Good	Reference have arranged by endnote
11.	<b>Instrument</b>	Support on supplement	Add instrument	Have been revised by adding questionnaires

### E. OVERALL EVALUATION

Please check the appropriate option

	<b>Reject</b>	<b>Accept with major Revision and further review</b>	<b>Accept with minor revision without further review</b>	<b>Accept unconditionally</b>
<b>Evaluation</b>			V	

### F. CLASIFICATION OF THE PAPER

If the paper is accepted unconditionally or is accepted with minor revision without further review under the term that author has revised the paper according to the Reviewers recommendations on improvements and revision (which is evaluated by the chief editor) the paper should be classified as (Please check the appropriate option):

<b>Research Paper</b>	V
<b>Review Article</b>	
<b>Short Communication</b>	