Journal Name: **Journal of Global Economics, Management and Business Research**

Manuscript Number: **Ms\_JGEMBR\_13638**

Title of the Manuscript: Audit Quality at BPK North Sumatra: Analysis of the Influence of Auditor Factors and Moderating Public

Information Disclosure

Type of the Article Original Research Article

PART 1: Comments

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|  | Reviewer’s comment | | | | Author’s Feedback (It is mandatory that authors should write his/her feedback here) |
|  | Artificial Intelligence (AI) generated or assisted review comments | |  |
| are strictly prohibited during peer review. |  | |
| 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. | This is useful in determining the quality of audits at the Supreme Audit Agency (BPK) in terms of its human resources in maintaining independence. Suitable for students, politicians, and the general  public. | | | | Thank you for the observation. We agree that this study provides valuable insights into audit quality at the Supreme Audit Agency (BPK), especially regarding the role of human resources in upholding independence. Its relevance extends beyond academics to students, policymakers, and the wider public interested in transparency and accountability. |
| Is the title of the article suitable?  (If not please suggest an alternative title) | title does not need to be changed | | | | Thank you so much reviewer |
| 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. | no need for any additions | | | | Thank you so much reviewer |
| Is the manuscript scientifically, correct? Please write here. | 1.This journal is too short, there needs to be a hypothesis from previous research  2. Suggestions and limitations need to be added | | | | Thank you for the constructive feedback. We acknowledge the need to strengthen the manuscript by developing hypotheses grounded in previous research and by adding sections on limitations and suggestions for future studies. Additionally, we will update and refine the references to focus on sources within the last five years, up to 2020, to ensure relevance and currency. |
| Are the references sufficient and recent? If you have suggestions of additional  references, please mention them  in the review form. | For reference, it can probably be used for a maximum of 5 years or less, perhaps only up to 2020. | | | |  |

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| Is the language/English quality of the article suitable for scholarly communications? | needs improvement, there are 52 wrong words, maybe it can be revised and the writing style can be improved using grammar | Thank you for pointing this out. We will thoroughly revise the manuscript to correct the identified errors, ensuring proper grammar, clarity, and academic writing style throughout. This refinement will enhance readability and align the paper more closely with scholarly standards. |
| Optional/General comments |  |  |

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| **PART 2:** | | |
|  | **Reviewer’s comment** | **Author’s Feedback** (It is mandatory that authors should write his/her feedback here) |
| **Are there ethical issues in this manuscript?** | *(If yes, Kindly please write down the ethical issues here in details)* | We declare that there are no conflicts of interest and ethical issues in this study that could affect the results or interpretation of the findings. |