Review Form 1.6

Journal Name:	**Asian Journal of Economics, Business and Accounting**
Manuscript Number:	**Ms_AJEBA_91289**
Title of the Manuscript:	**The Influence of Profitability and Liquidity on Firm Value (Case Study on a Non-Financial Company Indexed ESG Quality 45 IDX-Kehati on the Indonesia Stock Exchange 2017-2020)**
Type of the Article	**Original Research Article**

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty'**, provided the manuscript is scientifically robust and technically sound.
To know the complete guideline for Peer Review process, reviewers are requested to visit this link:
(https://www.journalajeba.com/index.php/AJEBA/editorial-policy)

PART 1: Review Comments

	Reviewer's comment	**Author's comment** *(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)*
Compulsory REVISION comments		
Minor REVISION comments	1. Literature review section is marked by the measurement of some variables. Here, we expect that 8-10 literature is critically analyzed and compared. Moreover, in this section, we could also expect to develop the idea about the objectives, methodology, sample, model, and findings of the empirical literature. It seems missing here. 2. There is a scope for improvement in grammar. Please emphasize the correct use of grammar in the subsequent research. 3. Inside citations are not in APA format. For example, on page 4, it is mentioned that: Investment analysts use financial statements to analyze past and current profitability as an indicator or signal of future revenue growth and profitability [36]. Now, instead of mentioning [36], we need to write, Wahlen et al. (2011). 4. Hypothesis development section seems inappropriate. Generally, it is developed in the following ways: a. H0: Profitability has no effect on firm value H1: Profitability has an effect on firm value b. H0: Liquidity has no effect on firm value H1: Liquidity has an effect on firm value 5. Empirical model development section seems missing. For example, in a multiple linear regression model, it is expected that alpha, predictor covariates, beta, and error term are properly specified instead of the way it is presented on page 8. 6. It is important to show the values of the VIF along with the correlation matrix before confirming that the values of VIF are <10. 7. Please follow the APA format in the reference section to specify all of the references.	
Optional/General comments		

PART 2:

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

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