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	**1. Detailed Review of Extant Literature must be included. Findings of earlier studies should be reported. As R^2 is low, it needs comparison.** **2. Hypotheses may be reframe like 'Profitability has *significant* impact on Firm value'** **3. Control Variables must be included in the model.** **4. Profitability is a vague term. It has different meaning for different stake holders. Only ONE Variable 'ROA' cannot to justice.** **5. Grammatical errors need to be addressed and spelling mistakes should be corrected. Like, plural of Hypothesis is 'Hypotheses'.**	
Minor REVISION comments	NA	
Optional/General comments	N A	

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)*	

Reviewer Details:

Name:	**Shri Narayan Pandey**
Department, University & Country	**Govt. S. K. College, India**