

## Review Form 1.6

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_91651
Title of the Manuscript:	THE EFFECT OF IMPLEMENTATION OF DISCRETIONARY ACCRUAL ON LOCAL GOVERNMENT INCENTIVES : LITERATURE REVIEW
Type of the Article	Review 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.journalajebo.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)
<b>Compulsory</b> REVISION comments	-Summary of all findings, results and conclusion part are not clear enough for submitting this paper. Please rewrite before final submission. <b>-Add a section named summary of all findings if possible. If not explain and justify.</b>	
<b>Minor</b> REVISION comments	-What is the findings from all literature review? Explain and Justify.	
<b>Optional/General</b> comments	-Need to check grammatical and sentence structure before the final submission	

### 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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

### Reviewer Details:

Name:	Albina Amin
Department, University & Country	Bangladesh University of Professionals, Bangladesh