

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
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)
Compulsory REVISION comments	<p>The article began very well and interesting but the author did not development the topics of the article</p> <p>In my evaluation the idea research is good but need more considerations and discussion. An example can be checked with a serial time used to identify the literature revision.</p> <p>I don't realized no 2021-2022 citations. Its need a theory update deeper.</p>	
Minor REVISION comments		
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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

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