

## 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

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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	Presentation of Abstract: Not Clear Presentation of Introduction: Yes Presentation of Literature: Yes Presentation of methodology: Not Clear Presentation of discussion: Near-miss	
<b>Minor</b> REVISION comments		
<b>Optional/General</b> comments	Exclude the expression of citation (e.g: Fereira et al, 2013)	

### 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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