

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_92776
Title of the Manuscript:	GOVERNMENT AUDIT QUALITY: AUDIT EXPECTATION – PERFORMANCE GAP
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:

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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	<ol style="list-style-type: none">1. The abstract needs to be refined with an explanation of why these three types of audit performance are findings, and also add the implications of the results of this study.2. Introduction, second paragraph, mentions a lot of literature such as; Coram, Herrbach, Kasigawa and soon, but there is no in the reference, this is a fatal error3. Page 3, second paragraph, it says "recognized" should be "recognized" and there are many other errors in the writing of words contained in the manuscript. Please improve before publishing.4. Conclusion;<ul style="list-style-type: none">- Conclusions are not in sync with abstract (about three types of audit performance)- The conclusion does not state the limitations and weaknesses of this study. Please add it to be a reference for further research	
Minor REVISION comments	<ul style="list-style-type: none">- Avoid using "for example" in the conclusion. The conclusion must be an affirmation	
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>	

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