

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_103002
Title of the Manuscript:	THE IMPACT OF FIRM SIZE ON FINANCIAL DECISION-MAKING: EVIDENCE FROM GHANA
Type of the 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)
<p>Compulsory REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>1. Although the manuscript is important for scientific community, it is inappropriately addressed</p> <p>2. The title is not suitable since the authors study the impact of many other factors including firm size. They do not express at any stage that they focus on the firm size. We could suggest "What would influence the banking financial decision in Ghana ?"</p> <p>3. The abstract is not well written. It should contain the objective of the study, the methodology used and the main results (without details of chisq or df values)</p> <p>4. The structure of the manuscript is not appropriate. A section for the literature review is missing. In Section 2. METHODOLOGY, we find a subsection 2.1. RESEARCH DESIGN (which is the same as METHODOLOGY), then we find subsections 2.2. POPULATION and 2.3. Sample size... that could be merged, then, in the subsection 2.4. MODEL SPECIFICATION, we find a useless subsection 2.4.1. The same for section 3. RESULT AND DISCUSSION, the authors are invited to review the subsections' numbers.</p> <p>5. I think that the manuscript is not scientifically correct. The serious doubt is about the variables "Fin_D", "Lev" and "TotDebt" that are all debt related and indicate different measures of debt levels. First, a correlation test between independent variables is mandatory. Second, the authors could not explain Fin_D by TotalDebt for example. And this is what explains the high R² of 98%</p> <p>6. 11 References only are included in the manuscript. They are insufficient. More than that, the most recent one dates from 2018. The authors are strongly invited to add/enrich their study with new references</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>1. English quality needs to be improved and the manuscript requires a proofreading.</p>	
<p>Optional/General comments</p>	<p>1. Some sections are too long. The authors are kindly invited to shorten them focusing on the main points .</p> <p>2. The research design misses clarification</p> <p>3. When the authors mention "secondary data" in 2.2. POPULATION for example, we have the intention that we miss "primary data".</p> <p>4. The choice of the debt ratio to proxy for financial decision may not be suitable. The level of investment expenditure, Dividend payout ratio, Debt-to-equity, Cash flow management... can also be used as proxies for financial decision-making.</p>	

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PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
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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