

## Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_104435
Title of the Manuscript:	FINANCIAL REPORTING PREPARATION DESIGN BASED ON SAK EMKM
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:

<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><b>Compulsory</b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</li> <li>2. Is the title of the article suitable? (If not please suggest an alternative title)</li> <li>3. Is the abstract of the article comprehensive?</li> <li>4. Are subsections and structure of the manuscript appropriate?</li> <li>5. Do you think the manuscript is scientifically correct?</li> <li>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</li> </ol> <p><b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p>	none	
<p><b>Minor</b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. Is language/English quality of the article suitable for scholarly communications?</li> </ol>		
<p><b>Optional/General</b> comments</p>	Kindly introduce a theory on financial reporting that could be useful to the Indonesia's MSMEs Las Kopi Malang aside from the existing theory mentioned and could be useful to the study and can be useful to the study.	

### 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>	

**Review Form 1.7**

**Reviewer Details:**

Name:	<b>Louville Gilda m. Urquia</b>
Department, University & Country	<b>North Eastern Mindanao State University, Philippines</b>