

## 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.journalajebea.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> <p>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</p> <p>3. <b>Is the abstract of the article comprehensive?</b></p> <p>4. <b>Are subsections and structure of the manuscript appropriate?</b></p> <p>5. <b>Do you think the manuscript is scientifically correct?</b></p> <p>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></p> <p><b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p>	<p>Yes, the manuscript important scientific community</p> <p>Yes, the title of the article is suitable.</p> <p>yes</p> <p>yes</p> <p>I think that</p> <p>I have some references that I think will be useful to the researcher in his article as:</p> <p>1.Design of financial statement preparation based on SAK EMKM using microsoft excel Ifa Rosania Afif,1 Nawirah, 2020.</p> <p>2. Pratama, M.Y. and Indrawati, L. 2021. Designing a Financial Statement Model Based on Microsoft Excel-Based SAK EMKM .</p> <p>3. Application of SAK EMKM in The Preparation of Financial Statements on Milan Laundry Business Bunga Mulia Miranty1); Dini Reski Apriyani2); Suwidya Mae Dahlena3); Vahri Udia4</p> <p>4. ANALYSIS OF IMPLEMENTATION OF SAK EMKM IN SMALL AND MEDIUM MICRO ENTERPRISES (MSMEs) (CASE STUDY ON CV. DICO INTERIOR SURABAYA</p>	
<p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	<p>yes</p>	
<p><b>Optional/General</b> comments</p>	<p>The article is good and will add value to the scientific community</p>	

### 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)
<p><b>Are there ethical issues in this manuscript?</b></p>	<p>(If yes, Kindly please write down the ethical issues here in details)</p>	

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**Reviewer Details:**

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