

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_102393
Title of the Manuscript:	The Influence of Sales Growth, Financial Performance, and Firm Size on Firm Value
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>)

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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)
<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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>1. The manuscript is important to the scientific community because it addresses an issue for which there is no convergence in scientific research. Due to the diversity and size of the samples, the periods analysed, the indicators used, the research so far has provided mixed results. Any analysis of a new sample of companies can contribute to the advancement of knowledge.</p> <p>2. The title chosen by the authors is appropriate to the content of the article.</p> <p>3. The abstract briefly presents the topic of research, methodology and results. To be more relevant, the research issue and the practical implications of the study can also be summarized in the abstract.</p> <p>Some sentences need more clarity:</p> <ul style="list-style-type: none"> - in the first sentence the word "company" appears 3 times; - the consistent use of terms must be followed (in the title, abstract and article); e.g.: the term company has 127 uses and the term firm has 42 uses. <p>4. The subsections and structure of the manuscript are appropriate.</p> <p>5. The manuscript is scientifically correct. There are small deficiencies that need to be reviewed:</p> <ul style="list-style-type: none"> - Authors need to review some expressions in accordance with the specific vocabulary of the field; e.g.: "the ratio of turnover to the balance sheet" vs. "the ratio of turnover to the total assets"; <p>"Financial statement <u>information is information</u> received by the company that..." vs, "Financial statement <u>information is information</u> provided by the company that..."</p> <p>" <u>Company size is the size of the company...</u> "</p> <ul style="list-style-type: none"> - In the presentation section of the independent variables, the repetition of the terms / expressions must be avoided. E.g.: "Firm Value The value of the company The value of a company...." <p>This aspect must be reviewed for all variables.</p> <ul style="list-style-type: none"> - Some formulas need to be revised; e.g.: $Growth = (Sales_1 - Sales_{t-1}) / (Sales_{t-1})$ or $Growth = (Sales_t - Sales_{t-1}) / (Sales_{t-1})$. This aspect must be reviewed for all formulas. <p>This aspect must be reviewed for all formulas.</p> <p><i>There is a confusion between ROA (gross profit / total assets) and ROE (net profit / equity)</i></p> <p>In the presentation of the hypotheses, to avoid repetition, only one hypothesis can be formulated (given that they all estimate a positive impact).</p> <ul style="list-style-type: none"> - In the third section, the discussion of own results should relate to the results of previous research. - Authors should review the first sentence of " Research limitations" ("In this study, one variable was used..." or "In this study, one dependent variable was used...") <p>6. References are recent. The relevant literature is vast. Therefore, authors can further extend the list of representative references for their study.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>English language and style are fine/minor spell check required</p>	
<p>Optional/General comments</p>	<p>The article has the potential to attract the attention of researchers (because it is focused on a specific sample). Authors need to be more mature and more careful in formulating their ideas.</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>	

Reviewer Details:

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