

## Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_97937
Title of the Manuscript:	THE EFFECT OF FUNDAMENTAL FACTORS IN PANDEMIC CONTEXT ON EARNINGS RESPONSE COEFFICIENT
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> <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> <b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p>	<p>Even though there are many English typos that I have helped to correct, this article can still contribute to market-based accounting research (MBAR) research topics.</p> <p>Okay.</p> <p>Writing abstracts can be done better by focusing more on the conceptual importance of the topic, not just the variable symbol notations used.</p> <p>It is still relatively appropriate and adequate even though the contents are not yet in-depth. It is still relatively considered quite appropriate even though there is a more appropriate analysis model, namely MRA (Moderated Regression Analysis) considering that there is a dummy pre pandemic covid interaction variable and several other independent variables. The number of articles in the reference is still below 20 items, which means it is inadequate and the reference writing has not used the Mendeley reference management software and its equivalent. Mendeley's use of reference management is mandatory.</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>Not yet because there are some typos or grammatical errors that I have to correct too. The use of Grammarly to improve the quality of the proofread of articles or even proof readers who are experts must be done.</p>	
<p><b>Optional/General</b> comments</p>	<p>None</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>Are there ethical issues in this manuscript?</p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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