

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_107641
Title of the Manuscript:	The Analysis of Financial Report Effectiveness Through Berlo Communication Model: A Case Study of PT Megah Sembada Industry, Indonesia
Type of the Article	Original Research Article

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. There does seem to be some meaningful insights in this paper. However, it does not provide a detailed review of literature to be able to gauge whether it contributes to the scientific community.</p> <p>2. Title is suitable.</p> <p>3. No. The abstract should NOT use the term "Determinants". It has been used in the "Aims" section. There is no determinants analysis. Only basic descriptive analysis has been conducted.</p> <p>4. Literature Review is missing. Reference list is also very weak. More exhaustive review of literature with Research Gaps is needed to justify this study.</p> <p>5. No. It is not scientifically correct. Hypothesis testing is missing. The sample data and sample estimates CANNOT be taken directly as the truth. The sample findings should be tested for representativeness of the underlying population. No such analysis is visible.</p> <p>6. No. The references are not sufficient. Hasty references are seen. Literature Review is missing.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>1. Several grammatical errors are seen. To be thoroughly checked and proofread.</p>	
<p>Optional/General comments</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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