

**Review Form 1.7**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_107858</b>
Title of the Manuscript:	<b>EFFECT OF COST EFFICIENCY RESTRUCTURING STRATEGY ON FINANCIAL PERFORMANCE OF COFFEE COOPERATIVE SOCIETIES IN MERU COUNTY</b>
Type of the Article	

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**PART 1: Review Comments**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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><b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li><b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li><b>Is the abstract of the article comprehensive?</b></li> <li><b>Are subsections and structure of the manuscript appropriate?</b></li> <li><b>Do you think the manuscript is scientifically correct?</b></li> <li><b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></li> </ol> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<ol style="list-style-type: none"> <li>The research study is very significant to the scientific community. This paper will serve as a springboard for adopting strategies that may reduce costs to better financial performance. The main purpose of the financial performance of a business is to achieve a higher profit with lesser costs but quality service. Likewise, it could be of help for top-level management in decision-making what cost efficiency strategies could be a predictor of the financial performance of the business enterprise.</li> <li>The title of the article is appropriate for the relationship between Independent and dependent variables</li> <li>The abstract is simple and comprehensive and is understandable for readers of the research study</li> <li>The subsections and structures of the manuscript are appropriate, however, the researcher must consider the following:               <ol style="list-style-type: none"> <li>Include the specific hypothesis to test the relationship between cost efficiency and financial performance.  <i>Ho: There is no significant effect/relationship between cost efficiency and financial performance of Coffee Cooperative Societies in Meru County?</i></li> <li>Which variable of cost efficiency restructuring could be a predictor of the financial performance using the regression equation model?  Using the equation, there should be a table for the assumption of values to present the increasing relationship represented by cost efficiency as X and Y for the financial performance.</li> <li>The conceptual framework indicates variables of cost efficiency restructuring strategies that serve as the independent variable while financial performance indicates also profitability and growth as the variables. It would have been better if there were specific variables of cost efficiency restructuring so that the regression equation is fully maximized to really measure the effect on financial performance. However, it is also acceptable as a whole statistical analysis using non-parametric</li> </ol> </li> <li>The manuscript is scientifically correct in that it is supported by empirical literature and was computed using statistical tools to answer the objective of the research.</li> <li>The references are quite good, enough to support the findings, and are within the 10-year most recent</li> </ol>	
<p><b>Minor</b> REVISION comments</p> <ol style="list-style-type: none"> <li><b>Is language/English quality of the article suitable for scholarly communications?</b></li> </ol>	<p>The paper is suitable in terms of the use of the language except for those who are not statistically or math-inclined for the quantitative presentations, but in general, it is most likely understandable</p>	
<p><b>Optional/General</b> comments</p>	<p>The manuscript is readable, simple, and comprehensive</p>	

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**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <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>
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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