

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_104690
Title of the Manuscript:	The Effect of Firm Characteristics on Timeliness of Corporate Internet Financial Reporting: A case of Malawi.
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.journalajebe.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>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.Appropriate</p> <p>2.Researchable topic</p> <p>3.The abstract has a clear methodology. However, the. Researcher (s) mentioned that regression analysis was performed to find the impact of firm characteristics variables (leverage, size, and profitability) on the dependent variable timeliness of corporate internet reporting. The researcher failed to give account of which of the independent variables among listed were either significant or insignificant in relation to the dependent variable (timeliness of corporate internet reporting. This answer is vital to achieve conclusion of the study. The researcher (s) should go back to page 19 paragraph one on the conclusion section to provide this answer,</p> <p>4. Sub sections such as Introduction should be reast to improve information about previous findings on the subject area in order to identify possible research gap. Research objective was not stated in the work and should cone after statement of the problem. In the methodology, the researcher stated validity and reliability of the result. The author (s) failed to indicate the aspect of validity (content, construct, etc) that was applicable to the work. reliability test statistics should be measured using Cronbach's alpha test to indicate the level of accuracy in the test result.</p> <p>5. The manuscript is scientifically correct. The author (s) were able to identify problem statement, theoretical framework and type of analytical tool in testing the hypothesis. The analysis and discussion of result was good.</p> <p>6. The reference section should be updated to capture the present times that recent years from 2017 to 2023.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>The language of the article is okay.</p>	
<p>Optional/General comments</p>	<p>Having read this article, I hereby recommend Acceptance with minor correction for possible consideration for publication.</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>	

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