

## 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.journalajebea.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. 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>Yes, the research topic is relevant to the accounting users especially timeliness being one of the quantitative characteristics of earnings. The manuscript give detailed importance of internet corporate reporting for both listed and non-listed Public firms <b>Its not suitable and should be restructured [ Effect of firm characteristics on timeliness of corporate internet financial reporting of Malawi Public firms]</b></p> <p><b>Not really. It lacks a clear findings on the effects of each of the firm characteristics on timeliness. The findings is generalized on adoption of internet financial reporting but not its impact</b></p> <p>No. some subsections should'nt be included such as delimitations of the study. Other sections such as assumptions and significance; research metholog[ research approach,research strategy,research time horizons, populations.....] of the study can be done in prose format.</p> <p>Yes, if the suggested changes are implemented</p> <p>The references are sufficient and recent</p>	
<p><b>Minor</b> REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	Yes	
<p><b>Optional/General</b> comments</p>	The format need serious attention. There is too much information and the manuscript must be summarized. The measures of firm charaterestics should be consistent and not too much to avoid multicollinearity.	

### 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)
Are there ethical issues in this manuscript?	(If yes, Kindly please write down the ethical issues here in details)	

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**Reviewer Details:**

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