

Review Form 3

| | |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Journal Name: | Asian Journal of Economics, Business and Accounting |
| Manuscript Number: | Ms_AJEBA_120813 |
| Title of the Manuscript: | Performance Measurement System Design for Integrated Thinking: Evidence from Japanese Electric Utility Providers |
| Type of the Article | Original Research Article |

Review Form 3

PART 1: Review Comments

| <u>Compulsory</u> REVISION comments | Reviewer's comment | Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Please write few sentences regarding the importance this manuscript for scientific community. Why do you like (or dislike) this manuscript? Minimum 3-4 sentences may be required for this part. | It motivates the researcher to scientifically contributed to the study, the I like it | |
| Is the title of the article suitable? (If not please suggest an alternative title) | Not, suitable it good if in such way: System Design for Performance Measurement in Integrated Thinking | |
| Is the abstract of the article comprehensive? Do you suggest addition (or deletion) of some points in this section? Please write your suggestions here. | Although it is not exhaustive, it is best to begin with the study's objectives, target population, sample, and data sources, methods of analysis and interpretation, conclusions, and advice for subsequent users. | |
| Are subsections and structure of the manuscript appropriate? | The subsections are not properly ordered; things like objectives and research gaps are lost. | |
| Please write few sentences regarding the scientific correctness of this manuscript. Why do think that this manuscript is scientifically robust and technically sound? Minimum 3-4 sentences may be required for this part. | Manuscripts must be rewritten to include the following components: background of the study, logic of the investigation, general aims, review of related literature, literature gap, conceptual frameworks, methodology, scientific model specification, findings and discussion, and recommendations. | |
| Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. | Of course the reference are recent, but need minor revision | |
| <u>Minor</u> REVISION comments Is language/English quality of the article suitable for scholarly communications? | If conclusion in such ways: This study looked into the qualities of project management systems that can help with integrated thinking. While prior research has underlined the importance of creating management control systems for integrated reporting, little evidence exists regarding the characteristics of PMSs utilized in practice. Content analysis shows that Japanese electric utility companies use both inside-out and outside-in approaches in their project management systems. | |
| <u>Optional/General</u> comments | | |

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> | |

Review Form 3

Reviewer Details:

| | |
|----------------------------------|----------------------|
| Name: | Geleta Demera |
| Department, University & Country | Ethiopia |