

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

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PART 1: Review Comments

Compulsory 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.	The study is of utmost significance to the scientific community. This is because it provides evidence on the characteristics of PMS in companies that carry out integrated reporting. Such information can unveil patterns as to whether companies implement integrated reporting based on the inside-out approach or the outside-in approach.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title is suitable	
Is the abstract of the article comprehensive? Do you suggest addition (or deletion) of some points in this section? Please write your suggestions here.	In the abstract, state that percentage analysis was also deployed in addition to the content analysis adopted	
Are subsections and structure of the manuscript appropriate?	I recommend there should be a section for empirical review	
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.	It doesn't have scientific robustness but it is technically sound. This is because of two reasons: 1) No scientific basis for the sampling 2) No literature support on the method of data collection and analysis	
Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.	The references are sufficient and recent	
Minor REVISION comments		
Is language/English quality of the article suitable for scholarly communications?	Yes, the English quality is suitable	
Optional/General comments		
	I recommend the manuscript is accepted subject to the minor corrections noted above	

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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