

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

Compulsory REVISION comments	Reviewer's comment	Author's Feedback (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
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 is confusing, discussed about integrated thinking based in different years 2024, 2014, 2017, 2020, and so others.	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes, it is	
Is the abstract of the article comprehensive? Do you suggest addition (or deletion) of some points in this section? Please write your suggestions here.	No, the abstract of the article is not comprehensive	
Are subsections and structure of the manuscript appropriate?	Subsections and structure of the manuscript are not appropriate.	
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's ok, but still need showing the detail information and also the latest theory used.	
Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.	The references are not sufficient and some are not not recent, the writer must find the latest references.	
Minor REVISION comments		
Is language/English quality of the article suitable for scholarly communications?	Yes, it is	
Optional/General comments		

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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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