

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_127148
Title of the Manuscript:	Building a Robust Internal Control System for SMEs: a tool for asset protection and enhanced financial reporting accuracy
Type of the Article	Original Research Article

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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 a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	The areas of research are very significance for the researchers as well as the policy makers. The manuscript attempts to contribute analysing internal reporting system. First part of the research paper can be acceptable (literature review). However, data analysis must be improved go beyond simple correlation. Discussion part must also be improved.	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes, but analysis and discussion must be improved.	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	Yes, well written	
Are subsections and structure of the manuscript appropriate?	Yes, no issue with sections, but no need too many sun-heading eg: objectives etc	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.		
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	This is not the issue unless the journal guidelines accept these	
Minor REVISION comments	Written well	
Is the language/English quality of the article suitable for scholarly communications?		
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?	(If yes, Kindly please write down the ethical issues here in details)	

Reviewer Details:

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