

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

General guidelines for the 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 guidelines for the Peer Review process, reviewers are requested to visit this link:

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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.		
Is the title of the article suitable? (If not please suggest an alternative title)	The title is wrong and needs to be modified. The impact of the internal control system on asset protection and its reflection on improving the accuracy of financial reports in SMEs	
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.	The abstract does not contain the purpose of conducting the research As the researcher writes, the research aims to build a strong internal control system for small and medium-sized companies, the goal of which is to protect assets and enhance the accuracy of financial reports.	
Are subsections and structure of the manuscript appropriate?	opportunity	
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.	The researcher followed the scientific method in writing the research in terms of the introduction. He then talked about the research variables theoretically in a sound scientific manner, then moved on to formulating the research hypotheses and conducted a field study to test those hypotheses, from which he came out with a set of results.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	the references are sufficient and recent	
Minor REVISION comments	Good search language	
Is the language/English quality of the article suitable for scholarly communications?		
Optional/General comments	The research needs to clarify the nature of the problem it addresses (which is the role of internal control in protecting assets within small and medium-sized companies and increasing the accuracy of their financial reports). The research needs to clarify the importance of the study conducted by the researcher. With clarification of the type of companies (industrial or commercial) within the survey study and the type of respondents (male or female) and their qualifications.	

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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