

Review Form 3

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|--------------------------|---|
| Journal Name: | Asian Journal of Economics, Business and Accounting |
| Manuscript Number: | Ms_AJEBA_127759 |
| Title of the Manuscript: | Does Interest Rates affect Financial Disclosure and Non-performing Loans? Evidences from Commercial Banks in Western Uganda. |
| Type of the 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.

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PART 1: 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 a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part. | This article help to studied companies for Financial Disclosure and Non-performing Loans if they to use authors suggestions. | |
| Is the title of the article suitable? (If not please suggest an alternative title) | Yes is suitable | |

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|---|--|--|
| 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 that is complete | |
| Is the manuscript scientifically correct? Please write here. | Yes. That is according to journals structure | |
| Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. | yes | |
| Is the language/English quality of the article suitable for scholarly communications? | yes | |
| <u>Optional/General</u> 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> | |

Reviewer Details:

| | |
|----------------------------------|-----------------|
| Name: | Ruhollah Nasiri |
| Department, University & Country | Iran |