

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_128155
Title of the Manuscript:	Maximizing SME Performance Through Strategic Management Accounting in a Competitive Environment
Type of the Article	Original Research Article

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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: 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. A minimum of 3-4 sentences may be required for this part.	<p>The manuscript is a good research theme that will contribute knowledge to the academia and also provide practical insights to SMEs in respect to the constructs of the study.</p> <p>The manuscript provides empirical evidence on the relationship between competitive environment, strategic management accounting and SME performance.</p> <p>The manuscript also provides theoretical anchorage to the variables.</p>	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes, but include the country and the region of study in the title	
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.	<p>Reference is made to this sentence in the abstract: "This study aims to determine the effect of the competitive environment on the practice of strategic management accounting on the performance of SMEs". - this objective should be corrected so that the variable type is clear. It seems as if there are two independent variables i.e. the competitive environment and practice of strategic management accounting</p> <p>Summarize the research problem in one or two sentences</p> <p>Include the theories anchoring the research and the research design</p>	
Is the manuscript scientifically, correct? Please write here.	Yes, the manuscript starts with conceptualization of variables and the theoretical anchorage of the variables, the interconnectedness of the variables has been presented. Methodology is well explained and applied in the data collection and analysis, findings are well presented and discussions provided and finally conclusions are well articulated.	
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	
Optional/General comments	Overall, the manuscript meets research requirements.	

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:	Eunice Ngina Wandiga
Department, University & Country	Daystar University, Kenya