

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_111147
Title of the Manuscript:	The Independence of Supreme Audit Institution in Mitigation Financial Fraud in Nigeria
Type of the Article	

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PART 1: Review Comments

	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)
<p>Compulsory REVISION comments</p> <ol style="list-style-type: none"> Is the manuscript important for scientific community? (Please write few sentences on this manuscript) Is the title of the article suitable? (If not please suggest an alternative title) Is the abstract of the article comprehensive? Are subsections and structure of the manuscript appropriate? Do you think the manuscript is scientifically correct? Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>General Comments</p> <p>From my point of view, it is a very interesting topic and simultaneously it seems that to the best of my knowledge is an important study, based on the development of Islam, culture, and social life, Indonesian people are highly interested in products related to lifestyle, one of which is Skincare Products. Therefore, by conducting research that relates buying interest generated by the variables of subjective norms, religiosity, and consumer attitudes, the importance of these factors can be obtained as a basis for making management decisions. This research will involve Muslim consumers who understand the Scarlett brand of halal skincare products. The number of samples was determined to be 160 people, who were selected using the convenience sampling method. The research data obtained is primary, collected using a questionnaire, and will be analyzed using the SEM approach and the help of the PLS data processing program. The results of the analysis show that religiosity and subjective norms positively influence consumer attitudes toward halal skincare products and product purchase intentions. In addition, consumer attitudes are also a mediator variable of the effect of religiosity and subjective norms on product purchase intentions. The paper consists of the sections: Introduction, Literature review, Research Methods, Results and Discussion, Effects and Conclusion.</p> <p>However, I find some recommendations:</p> <ol style="list-style-type: none"> The abstract must contains the main purpose of the paper, the research method used in the research and the main contributions. It would be very useful to add in the "Introduction" section the purpose, objectives and hypothesis of the research. We consider that the introduction should specify the novelty of the paper compared to other papers published in this area. I consider an econometric model will increase the quality of the paper. <p>We recommend the authors to number the paragraphs: 1. Introduction; 2. Literature Review; 3. Methods and Results, Discussions and Conclusions. In conclusion, the article should be thoroughly rebuilt (changes in structure recommended above). It should also be enhanced with a review of the literature adequate to the subject and a broader interpretation and commentary of the research results.</p>	
<p>Minor REVISION comments</p> <ol style="list-style-type: none"> Is language/English quality of the article suitable for scholarly communications? 	<p>Yes</p>	
<p>Optional/General comments</p>	<p>The Manuscript needs careful English proofreading because there are some shortcomings. For instance, the article "the" is sometimes missing in front of nouns, the message in some paragraphs is not clear enough.</p>	

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PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	Batrancea Larissa Margareta
Department, University & Country	Babes-Bolyai University, Romania