

Review Form 1.8

Journal Name:	Asian Journal of Agricultural Extension, Economics & Sociology
Manuscript Number:	Ms_AJAEES_120127
Title of the Manuscript:	BALANCE SHEET ANALYSIS WITH THE AIM OF IMPROVING FINANCIAL REPORTING -A CASE STUDY OF DCCB RAIPUR
Type of the Article	Original Research Article

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PART 1: Review Comments

Compulsory REVISION 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>
<p>Is the manuscript important for scientific community? (Please write few sentences regarding this manuscript to justify your answer)</p>	<p>This manuscript provides a draft understanding of how the financial statements of a bank are utilized to analyze its operational status.</p> <p>“The bank's financial statements also showed a significant increase in total assets and liabilities compared to the previous year. The District Central Cooperative Bank Ltd. in Raipur continues to maintain a strong financial position and profitability. income The bank's income statement revealed substantial growth in net income, reflecting its efficient operations and strategic financial management. This positive trend indicates the bank's ability to generate sustainable profits and maintain its competitive edge in the market.”</p>	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>Yes, it is. However, in this article, not only the balance sheet but also the income statement are little analyzed. Therefore, would it be better to use 'financial statement' instead of 'balance sheet'.</p>	
<p>Is the abstract of the article comprehensive?</p>	<p>The abstract covers all essential aspects of the article, such as the research topic, methods used, results obtained, and implications discussed.</p>	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>Yes, the manuscript is well-organized with clear subsections that logically flow from introduction to conclusion, enhancing readability and understanding.</p>	
<p>Do you think the manuscript is scientifically correct? (Please write few sentences regarding this manuscript to justify your answer)</p>	<p>Yes, it is The balance sheet is a financial statement which represents a record of the organizations' assets, liabilities, and net worth. The total assets of the District Central Cooperative Bank Ltd. Raipur (C.G.) amounted to 55,611,503,115.23 in the most recent annual report. This represents an increase of 11.30% compared to the previous year's total assets. Overall, the bank's financial position seems to be strong and showing positive growth based on the increase in total assets and fixed assets. It would be beneficial for stakeholders to have more detailed information on the liabilities and bills for collection to fully assess the bank's financial health. The bank's financial statements also showed a significant increase in total assets and liabilities compared to the previous year.</p>	
<p>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p>	<p>It is sufficient.</p>	

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Minor REVISION comments Is language/English quality of the article suitable for scholarly communications?	Yes, it is suitable.	
Optional/General comments	It will be better if the standard ratios set by the central bank are used as a framework.	

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>	

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