

Review Form 1.7

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_118470
Title of the Manuscript:	ANALYSIS OF THE RECEIPT AND DISTRIBUTION OF ZAKAT, INFAQ, AND SADAQAH FUNDS THROUGH THE NATIONAL ZAKAT AMIL AGENCY IN PONTIANAK IN 2016-2021
Type of the Article	Policy Article

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> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>The study is important to the scientific community as it talks about the raising and allocation of funds through ZIS.</p> <p>Yes, the title is suitable.</p> <p>Yes it is comprehensive.</p> <p>Yes</p> <p>Yes manuscript is scientifically correct.</p> <p>Yes, references are sufficient and recent.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Yes, to some extent. There are some grammatical errors which needs to be corrected. The authors are suggested to go through the entire article and make minor revision on the language quality.</p>	
<p>Optional/General comments</p>	<p>Observations – The paper requires major revision. It needs to focus on the following points:</p> <p>1. The paper comprehensively covers the receipt and allocation of ZIS. It analyses the trend – increase and decrease in the receipt of funds. But it fails to tell the reason for increase in the receipt of funds from 2016-2019. What is the reason for the increase in the fund collection? We all know that the decrease is due to Covid 19.</p> <p>2. In the manuscript, the data is collected from primary and secondary source. What tool/technique was used to collect primary data?</p> <p>3. The period of the study chosen is only from 2016-2021. What about 2022 and 2023? Again the period chosen is too short.</p> <p>4. Theory review/Theoretical framework is not supported well. Financial statement analysis is not a theory. Its a tool used for analyse the financial position of the business.</p>	

[Review Form 1.7](#)

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:	Shalini R
Department, University & Country	Jain Deemed to be University, India