

Review Form 1.7

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| Journal Name: | Asian Journal of Economics, Business and Accounting |
| Manuscript Number: | Ms_AJEBA_118746 |
| Title of the Manuscript: | THE DETERMINANTS OF ASSETS OPTIMIZATION: An Examination of Asset Valuation, Asset Inventory, and Legal Audit |
| Type of the Article | Original Research 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) |
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| <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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p> | <p>Yes. The article seeks to address a deficiency in the existing asset management literature by examining how asset inventory, legal audits and asset valuation methods affect asset optimization. The study is based on primary data survey focusing on the employees of PT Perusahaan Listrik Negara's (a state owned enterprise involved in electricity) one unit named OT PLN UP3 Malang. The results of the statistical analysis reveal that asset inventory, legal audit and asset valuation has a significant influence on asset optimization</p> <p>No. Impact of Asset Valuation, Asset Inventory and Legal Audit on of Asset Optimization: Evidence from Indonesia.</p> <p>Yes.</p> <p>Yes.</p> <p>Yes.</p> <p>Yes. Few changes are recommended:</p> <ul style="list-style-type: none"> • Separate sub-headings required for Literature Review and Objectives of the Study. • Sources under each Table not mentioned. • Normality Test needs to be conducted first before moving for Multiple regression. • All references should be organized in alphabetical order. | |
| <p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p> | <p>Yes.</p> | |
| <p>Optional/General comments</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> |
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| Are there ethical issues in this manuscript? | <i>(If yes, Kindly please write down the ethical issues here in details)</i> | |

Reviewer Details:

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