

**Review Form 3**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_125263
Title of the Manuscript:	The role of the Federal Internal Audit board in enhancing performance efficiency to reduce financial and administrative corruption
Type of the Article	

**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>
Please write few sentences regarding the importance this manuscript for scientific community. Why do you like (or dislike) this manuscript? Minimum 3-4 sentences may be required for this part.	-“The role of the Federal Internal Audit board in enhancing performance efficiency to reduce financial and administrative corruption” –this topic is very innovative and important for the scientific community.	
Is the title of the article suitable? (If not please suggest an alternative title)	-The title of the journal paper is also suitable for the innovative perspective of the modern era. The conducted research proved the significant interdependence of knowledge factors and the organizational leadership actions of the Federal Internal Audit board in enhancing performance efficiency to reduce financial and administrative corruption	
Is the abstract of the article comprehensive? Do you suggest addition (or deletion) of some points in this section? Please write your suggestions here.	-The abstract of the article is comprehensive but not perfectly organized. But need some grammatical correction.	
Are subsections and structure of the manuscript appropriate?	-The subsections and structure of the manuscript are appropriate and perfectly organized.	
Please write few sentences regarding the scientific correctness of this manuscript. Why do think that this manuscript is scientifically robust and technically sound? Minimum 3-4 sentences may be required for this part.	-I think this journal is scientifically correct. This study uses profitability variables as intervening variables in testing the effect of asset growth and systematic risk on Federal Internal Audit board's value. Explain and Justify the research methodology.	
Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.	-The number of references is 22, sufficient for any journal paper. Please add some more references if required. Please reshape the full reference for any academic journal before final submission.	

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<p><b>Minor REVISION comments</b></p> <p>Is language/English quality of the article suitable for scholarly communications?</p>	<p>-Need to check grammatical and sentence structure before the final submission</p>	
<p><b>Optional/General comments</b></p>	<p>-The summary of all findings, results and conclusions are not clear enough for submitting this paper. Please rewrite before the final submission.          -Add a section named Summary of all findings if possible. If not explain and justify          -What is the findings from all literature reviews? Explain and Justify.  <b>- Please write the keywords. If not, justify. Keywords should be five to seven words.</b>  <b>Keywords: Internal Audit board, performance efficiency and corruption.</b></p> <ul style="list-style-type: none"> <li>• Abstract should be 150 -200 words. Explain and Justify.</li> <li>• What is the scholar's methods? Explain the research method. The descriptive (analytical) approach was used and the inductive and deductive approach was relied upon, by describing and analyzing the nature of risks and their relationship to audit procedures. The descriptive (analytical) approach was also relied upon in the applied aspect; as data related to the field study were collected, relying on two types of tools, the first of which is the questionnaire and the other is the available data on cases of administrative corruption discovered in government institutions, where descriptive statistics and inferential statistics indicators were used. Explain and justify the sample method.</li> <li>• This study uses descriptive (analytical) approach for data analysis. Explain and Justify.</li> <li>• This research also aims to study the reality of the work of internal audit departments in government units, stating their effects and analyzing strengths, weaknesses and determinants. Explain and Justify.</li> </ul>	

**PART 2:**

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

**Reviewer Details:**

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