

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_129512
Title of the Manuscript:	Artificial Intelligence in Corporate Finance - Transforming Financial Strategies for Startups: A Systematic Review
Type of the Article	Review Article

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This journal's peer review policy states that **NO** manuscript should be rejected only based on '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guidelines for the Peer Review process, reviewers are requested to visit this link:

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PART 1: Comments

	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. Authors must write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.	This paper systematically reviews how AI disrupts corporate finance strategies for start-ups, an area of growing importance as digital technologies continue to reshape industries. The findings have considerable implications for practitioners, policymakers, and researchers who want to harness AI for start-up growth and innovation.	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes, the title is appropriate since it accurately reflects the research's focus on AI's role in transforming financial strategies for start-ups.	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	The abstract summarizes the study's aims, methodology, findings, and implications well. However, a few areas could be improved upon 1) Include specific examples of AI tools or methods discussed, such as machine learning or natural language processing. 2) Condense the section on barriers (e.g., skill gaps and implementation costs) to allow more focus on the research gaps and actionable insights. Suggested addition: Emphasize some key quantitative findings from the reviewed studies to enhance the scientific robustness of the abstract.	
Is the manuscript scientifically, correct? Please write here.	Yes, the manuscript is scientifically sound. It has clearly outlined the methodology for conducting a systematic review and analyzing 50 peer-reviewed articles. A good conceptual framework also links AI technologies to financial management functions.	
Are the references sufficient and recent? If you have suggestions for additional references, please mention them in the review form.	Yes, the references are adequate and comprise many relevant and recent studies (e.g., articles from 2022-2023). Suggestions for improvement: Add more studies on affordable AI solutions tailored to start-ups, as this is a pivotal research gap.	
Is the language/English quality of the article suitable for scholarly communications?	Yes, the language is professional and clear, observing scholarly standards.	
Optional/General comments	<p>There are no apparent ethical issues in the manuscript. The manuscript presents a systematic review of data sourced from already published material, not requiring human or animal testing. However, the paper addresses ethical considerations regarding the adoption of AI in corporate finance, including biases of AI models and data privacy concerns. It does discuss certain suggestions regarding the same to show the authors' concern for the need for ethical consideration.</p> <p>No conflict of interest issues associated with the manuscript are identified. The authors have not declared any conflicts of interest, and there is no indication of partiality toward particular AI tools, frameworks, or financial methodologies.</p>	

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>	

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