

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_77548
Title of the Manuscript:	INTERNAL CONTROL: ITS ROLE IN THE REDUCTION OF FRAUD AND PROFESSIONAL MISCONDUCT AMONG SMEs
Type of the Article	

General guideline for Peer Review process:

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

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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)
Compulsory REVISION comments	In the last paragraph before item 3, I think "the lesser the employees' behaviour, should be "the lesser the employees' unethical behaviour", righth?	
Minor REVISION comments	It would be worthy to clarify that <i>effectiveness of internal control</i> is a perception of effectiveness . This study did not investigate real cases of fraud on this sample. As financial statements are not elaborated based on relevant standards, respondents (employee or owner) may have some biased perception of effectiveness. In other words, weak financial statement elaboration process turns weak the control over fraud and maybe firm could be victim without knowing.	
Optional/General comments		

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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