

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	<p>Although the identified gap is only on 'professional misconduct': on 6th paragraph in section 1.0: "Many researchers have focused on the impact of internal controls on the prevention and detection of fraud and not focused on how it affects professional misconduct ..." -- The researcher claimed as purpose of the study both fraud & professional misconduct (The general objective of this study is to examine the role of internal control in the reduction of fraud and misconduct in SMEs.) Hence, either s/he has to justify her/his claim or focus only on identified gap.</p> <p>The study has considered two theories as leading theories: Contingency and System theories. These theories are different in their orientations and environmental settings. Thus, the researcher is expected to explain how they are compatibly used in this study and/or how they are separately applied in different situation.</p> <p>Empirical review is necessary to show what have been done elsewhere in related topic as well as similarity / differences in findings. Hence, the 1st study under this section is not relevant. Furthermore, since knowledge is dynamic, review results shall be presented in chronological order (old to recent).</p> <p>Under methodology section, it would have been useful, if the researcher could briefly present sampling techniques.</p> <p>In section 4.0:</p> <ul style="list-style-type: none"> • Tables' title doesn't give sense: "Table 2. Number of Responses to Research Questions" • It would have been easier to understand responses in percentage rather than numbers. 	
Minor REVISION comments	<p>It could have been useful, if the researcher could write further research direction .</p>	
Optional/General comments	<p>Customarily, researchers are advised to review the original source than seconded (cited in ...). However, the researcher repeatedly used cited sources.</p> <p>Since it is scientific work, it shall adhere writing standards. However, it lacks uniformity like space between words & paragraphs.</p> <p>Reference list lacks uniformity.</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>
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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