

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_80313
Title of the Manuscript:	TREASURY SINGLE ACCOUNT: TOOL FOR RESOURCE CONTROL AND FRAUD MITIGATION
Type of the Article	Original

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:

<https://www.journalajebea.com/index.php/AJEBA/editorial-policy>

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	The paper has absent of clear objectives and appropriated methods for data collecting and presenting. So, mention the objective and appropriate methods of data collection. Similarly, the Introduction part is being appropriate if the meaning and definition of the Treasury Single Account (TSA) and fraud mitigation is included in this part. The conclusion and abstract should be making clear and exact again.	
Minor REVISION comments	Mention the theoretical review with data base and interpreted it.	
Optional/General comments	The issue is related but absent of research questions.	

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>	

Reviewer Details:

Name:	Gyanendra Prasad Paudel
Department, University & Country	National College NIST, Nepal