

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_82232
Title of the Manuscript:	Forensic Auditing and Fraud Management: A Study of Pabod Breweries Limited, Port Harcourt, Nigeria
Type of the Article	Case Study

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>The authors should revise the following points:</p> <p>Introduction The main objective (in the introduction section) should be moved to the end of introduction and write in paragraph form, not in numbering, as well as the research questions. Please delete hypothesis null in introduction, the hypothesis should be written after <i>Empirical Review Section</i>. Please add explanation, What is the urgency of this research take place in Pabod Breweries/ why Pabod Breweries?</p> <p>Conceptual Review Too much explanation about Forensic auditing and Fraud, please summarize it. Please add explanation/conceptual framework (in paragraph form) regarding the relationship between forensic auditing and fraud detection & prevention before propose the hypothesis. Note: Best to just state H1</p> <p>Result/ Discussion the discussion section is too short, it needs to be added and linked to the theory as well as to the results of previous research. The explanation of each table in the results also only repeats the numbers contained in the table instead of explaining their meaning.</p> <p>Conclusion Please re-write the conclusion and recommendation in paragraph form</p>	
Minor REVISION comments	Please add some latest papers for the year of 2021 from reputable journal	
Optional/General comments	-	

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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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