

**Review Form 1.6**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_83328
Title of the Manuscript:	Analysis of Factors Affecting on Earnings Management with Corporate Governance as Moderate Variable
Type of the Article	Original Research 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:

<https://www.journalajebo.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)
<b>Compulsory</b> REVISION comments	<p>Overall, the article is quite good. However, I would like to make some recommendations:</p> <ul style="list-style-type: none"> <li>- The authors should review the wording, as there are some sentences that are difficult to understand.</li> <li>- I miss a more in-depth literature review. However, there is a good discussion. The authors could, based on the works used in the discussion, carry out a better literature review.</li> </ul>	
<b>Minor</b> REVISION comments	<p>- I also recommend that they introduce, at least theoretically, other variables that can influence earnings management, such as, for example, the commitment of companies to corporate social responsibility. To this end, I recommend reading these articles:</p> <p>Palacios-Manzano, M., Gras-Gil, E., &amp; Santos-Jaen, J. M. (2021). Corporate social responsibility and its effect on earnings management: an empirical research on Spanish firms. <i>Total Quality Management &amp; Business Excellence</i>, 32(7-8), 921-937.</p> <p style="text-align: center;">ISO 690</p> <p>Santos-Jaén, J. M., León-Gómez, A., &amp; Serrano-Madrid, J. (2021). The Effect of Corporate Social Responsibility on Earnings Management: Bibliometric Review. <i>International Journal of Financial Studies</i>, 9(4), 68.</p>	
<b>Optional/General</b> comments		

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**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <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>
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

**Reviewer Details:**

Name:	<b>José Manuel Santos Jaén</b>
Department, University & Country	<b>University of Murcia, Spain</b>