

Review Form 1.6

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| Journal Name: | Asian Journal of Economics, Business and Accounting |
| Manuscript Number: | Ms_AJEBA_89233 |
| Title of the Manuscript: | Financial Performance Analysis of Manufacturing Companies Listed on the IDX Before and During Covid-19 |
| 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) |
|-------------------------------------|--|---|
| Compulsory REVISION comments | <p>What is the difference between results and conclusions? Both are almost the same.</p> <p>In the introduction section, the importance and innovation of the research should be mentioned.</p> <p>In the theoretical foundations section, refer to the theories related to the subject. For example, what does the title of Financial Report have to do with your topic?</p> <p>The data of return on assets and debt ratio are irrational in descriptive statistics</p> <p>Provide practical suggestions based on research results</p> | |
| Minor REVISION comments | The phrase "2.2.4 Differences in DER (Current Ratio) " should be corrected | |
| 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) |
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| Are there ethical issues in this manuscript? | <i>(If yes, Kindly please write down the ethical issues here in details)</i> | |

Reviewer Details:

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