

Review Form 1.6

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_81822
Title of the Manuscript:	External audit with a view to detecting financial fraud
Type of the Article	Review 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.journaljemt.com/index.php/JEMT/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	<ol style="list-style-type: none">1. The latest data and information presented is very minimal2. Very shallow review	
Minor REVISION comments	<ol style="list-style-type: none">1. Add the results of other studies showing that being a member of BIG4 does not guarantee the effectiveness of external audits2. Add the results of the study showing that audit quality as measured by auditor membership of the BIG4 group supports accounting manipulation	
Optional/General comments	The literature review idea is pretty good. However, the information presented is very minimal. Please complete starting from the information search techniques presented and continuing with the results of the latest research to show the importance of external audit with a view to detecting financial fraud.	

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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