

**Review Form 1.6**

Journal Name:	<a href="#">South Asian Journal of Social Studies and Economics</a>
Manuscript Number:	Ms_SAJ SSE_79668
Title of the Manuscript:	REVEALING READINESS AND OBSTACLES FOR IMPLEMENTATION OF FINANCIAL ACCOUNTING STANDARDS FOR MSMEs IN INDONESIA
Type of the 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.journalsajsse.com/index.php/SAJSSE/editorial-policy> )

**PART 1: Review Comments**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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	The topic is interesting, but the text needs a good revision to be clearer and more understandable. Some examples of confusing or not proper text are shown as follows: "Keep going."; "MSMEs are a formidable business sector" (sector?); "MSMEs are a formidable business sector, this is evident in the post-economic crisis in 1997-1998 MSMEs are one of the businesses that remain strong, this can be seen from the data from the Central Statistics Agency in 1997-1998, the data on the number of MSMEs did not decrease, instead it increased." (Too much confusing...); "The growth of MSMEs creates competition in both the large and small business sectors." (if I understood correctly, small ones are part of MSMEs, right?). These are just examples! Other methodological issues should be revised, such as abbreviations, citations/references, etc. It is not clear why the entity theory is mentioned, as the hypothesis is tested by the Adam Smith's (?) classical theory. Some answers came from provinces (and, probably, MSME also) that are under-represented. The paper mentions interviews, but there is no further information on its content. The way how the results are presented are also confusing and the conclusions does not provide significant inputs. Some questions are not responded: "what is the main contribution of this project?" "How this project is innovative?"	
<b>Minor</b> REVISION comments		
<b>Optional/General</b> comments		

Review Form 1.6

**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><i>Fábio Henrique Ferreira de Albuquerque</i></b>
Department, University & Country	<b><i>Instituto Politécnico de Lisboa, Portugal</i></b>