

## 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**

	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		
<b>Minor</b> REVISION comments	<p><i>In my opinion, the descriptive quantitative research is clearly presented. The discussions and conclusions sections are short, but summarize the essence of the research. There are some (not many) typing / editing errors. E.g:</i></p> <ul style="list-style-type: none"><li>- Page 2: one doubled word (<i>business</i>) The results of the survey on the causes of business business failures ;</li><li>- Page 3: economy. Indonesia. (could be "economy of Indonesia" or "Indonesian economy")</li><li>- Missing one space between text and quoted references E.g: Page 3: should not be combined(Igielski, 2018). or of the company(Castanheira, Rodrigues, &amp; Craig, 2010).</li><li>-</li></ul>	
<b>Optional/General</b> 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)
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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