

Review Form 1.6

Journal Name:	South Asian Journal of Social Studies and Economics
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)
Compulsory REVISION comments	It is recommended to change the title of section 2.3. The formulation of hypothesis H1 is statistically incorrect, as it must be in the form of a statement, which in the study must be either confirmed or refuted. In addition, such hypotheses usually require verification using statistical criteria, which is absent in this study. It is better if the author(s) present this section as an objective task that is solved during the study. This is true, given the presentation of research results. Or the author(s) should reformulate the statement H1 and conduct a full statistical analysis to test this hypothesis, rather than just describing the results of the survey	
Minor REVISION comments	<ol style="list-style-type: none"> 1. In the text of the article, the author(s) repeatedly mention "Law No. 20 of 2008". It is advisable to indicate the full title of this Law in the References section, and in the text of the article to use the link to this position. 2. Section 2. 2 contains a very brief description of Adam Smith's Classical Theory. However, the inclusion of this section in the article is unclear and unfounded. Author(s) should revise the need to use this material. 3. Section 3 states that "...The sample in this study is determined to use the sample size calculator www.raosoft.com...". It is necessary to include the web address of the calculator in the References section, and use this link in the appropriate text of the article. 	
Optional/General comments		

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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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