



SDI Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_47232
Title of the Manuscript:	The effect of Internal Control Systems on financial performance in the Kassena Nankana Municipality, Upper East Region
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:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)

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	<ul style="list-style-type: none"> - Author relied on the questionnaire data with the absence of the clearly defined problem and its questions that are in conformity with the study's hypotheses. - Need to measure financial performance through quantitative known measures, such as ROA; and regression measures were not used for independent and dependent variables. Finally results were weak with superficial argument . Despite a good theoretical presentation but there is a lack of new and updating references. 	I don't agree, the idea of regression is a relationship between two or more variables, also it is a linear process, which current knowledge refute the claim of linearity in real world.
Minor REVISION comments		
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)
Are there ethical issues in this manuscript?	(If yes, Kindly please write down the ethical issues here in details)	