



**SDI Review Form 1.6**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	<b>Ms_AJEBA_47232</b>
Title of the Manuscript:	<b>The effect of Internal Control Systems on financial performance in the Kassena Nankana Municipality, Upper East Region</b>
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**

	<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		
<b>Minor</b> REVISION comments	In my initial evaluation of the manuscript, I identify some improvement, however there is one issue that still should be considered or reflected: <b>Research hypotheses need to be supported by the literature review. You need to adjust the literature review position and hypothesis.</b>	Corrected in the text
<b>Optional/General</b> comments	Most of the studies mentioned in the literature review section are not latest. Some more recent studies should also be mentioned.  I would like to show some notes and questions, trying to facilitate improvement:  Who will cite this work? In what context and why? What are the benefits to the academic field? Applications to the practitioners	corrected

**PART 2:**

	<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>Are there ethical issues in this manuscript?</b>	(If yes, Kindly please write down the ethical issues here in details)	