



SDI Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_46832
Title of the Manuscript:	USERS' PERCEPTIONS ON AUDITORS' RESPONSIBILITIES FOR FRAUD PREVENTION, DETECTION AND AUDIT EXPECTATION GAP IN NIGERIA
Type of the Article	Original Research 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.

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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	<p>It seems to be quite a detailed work. However, some determinations are as follows. Financial table users are talking about. These users can be identified. For example business owners, partners, managers, banks, employees, government, investors. In many parts of the study there is "fraud prevention and detection." This expression may be more appropriate to be in the form of "fraud detection and prevention." In the research questions section, 2. The expression should be replaced with expression 3. Tables should be placed in the sections where comments are made in the text. References should be reviewed.</p>	
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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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