



SDI Review Form 1.6

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_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	<p>The theoretical framework are creative. The research question is explored in a way that is creative and important to the discipline. The methodology is clearly explained. The empirical data, quantitative are analyzed in appropriate ways, and written up in ways that are easy to understand. The study conclusions supported are by the analysis. The analysis adequately address the issues raised by the framework.</p> <p>Language control is needed.</p>	
Minor REVISION comments	<p>Literature proposal: Szczepankiewicz, E.I.2011. Selected issues in effective implementation of the integrated risk management system in an organization, <i>Finanse, Rynki finansowe, Ubezpieczenia</i> 49, pp. 153-162. http://www.wneiz.pl/nauka_wneiz/frfu/49-2011/FRFU-49-153.pdf (Access: 28.11.2017).</p> <p>Szczepankiewicz, E.I., 2011, <i>Implementation of management control standards in local government entities (bodies)</i>, <i>Finanse, Rynki Finansowe, Ubezpieczenia</i>, 48, s. 247-258, http://www.wneiz.pl/frfu/numery/rok2011/frfu-nr-48-2011/2810-implementation-of-management-control-standards-in-local-government-entities-bodies</p>	
Optional/General comments		



SDI Review Form 1.6

PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	<i>Elżbieta Szczepankiewicz</i>
Department, University & Country	<i>Poznan University of Economics and Business, Poland</i>