

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_110940
Title of the Manuscript:	FINANCIAL DISTRESS : DO PROFITABILITY, LEVERAGE, LIQUIDITY, OPERATING CAPACITY AND COMPANY SIZE MATTER?
Type of the Article	Original Research Article

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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 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u>	1. Yes, it is vital because it will add to existing body of Knowledge a new literature on relationship between financial distress and explanatory variables (Profitability, Leverage, Liquidity, Operating capacity and Firm Size. The study will also inform policy makers, management and users of financial statement information on the KEY Distress RATIO to WATCH OUT. 2. The title is OK. However, it can as well be restated as :EFFECT OF Profitability, Leverage, Liquidity, Operating Capacity and Company Size on Financial Distress of Firms Listed in Indonesia Stock Exchange (IDX) 3. In your methodology, kindly include research design, research paradigm (philosophy) the regression model and diagnostic Tests applied. Proofread the abstract for spelling mistakes. Include the unique contribution of your research to theory, policy and practice. Kindly Include other THEORETICAL REVIEWS TO SUPPORT YOUR STUDY VARIABLES 4. Include a heading titled : Empirical Literature Review Perhaps you should organise the empirical review as follows:- 1. Effect of Profitability on financial distress 2. Efeect of lverage on financial distress 3. Effect of Liquidity on financial distress 4. Effect operating capacity on financial distress 5. Effect of firm size on financial distress In your EMPIRICAL REVIEW: For each Independent variable, show the methodology and research gaps that exist to justify reasons for doing this research. Kindly see my Comments in the MANUSCRIPT 6. YES. YES they are recent	
Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	YES. However, the Author Should proofread for spelling error. I have Marked COMMENTS in the Original MANUSCRIPT.	
Optional/General comments	FINDINGS AND RESULTS: Your interpretation of Results of findings should be Hinged on Probability p-values. Kindly See my Comments in the ORIGINAL MANUSCRIPTS 1. Note that if p-value is < or equal to 0.05 Well Reject null and conclude that there is significant relationships between independent and dependent variable. 2. Note that if p-value is > 0.05 Well FAIL TO REJECT NULL and conclude that there is NO Statistically significant relationships between independent and dependent variable	

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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:

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