

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_100528
Title of the Manuscript:	EFFECT OF INTERNAL CONTROL ON FINANCIAL PERFORMANCE OF COMMERCIAL BANKS LISTED IN NAIROBI SECURITIES EXCHANGE IN NAIROBI COUNTY KENYA
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:

(<https://www.journalajebea.com/index.php/AJEBA/editorial-policy>)

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. (Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)	<p>Yes. Even though I observe some problems, it will have a contribution for scientific community.</p> <p>I think it is better to state in the following way EFFECT OF INTERNAL AUDIT ON FINANCIAL PERFORMANCE OF COMMERCIAL BANKS LISTED IN NAIROBI SECURITIES EXCHANGE, IN NAIROBI COUNTY, KENYA</p> <p>The abstract seems good and comprehensive</p> <p>Relatively appropriate</p> <p>Yes.</p> <p>References are relatively recent but they are not sufficient</p> <p>The author has to see the inconsistency related to the sample size stated in the abstract and Response Rate.</p> <p>I think internal control and internal audit are different concepts. So the author has to reconsider the title.</p>	
Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	Relatively the language is good suitable for scholarly communications	
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)	

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