

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:

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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. (Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)	<ol style="list-style-type: none">1. Sure, the researcher imitated to solve practical problem that actually occurred in Kenya commercial banks and procedurally it follow scientific method to solve a problem.2. Title of the study not well scrutinised and titled. If retitled as; effect of internal control on financial performance of commercial banks listed in securities exchange : An explanatory study in Kenya3. Usually abstract required to be present in one paragraph and italic containing, central issue of the study, data used to achieve objective, method employed, finding of the study and finally suggestion for further researcher4. Good structured manuscript5. Yes6. Of course, same sources cited in the body are not mentioned in reference section <p>I advise to clearly state measurement of internal control (operationalise) as dependent variable measured using return on asset, net income and liquidity because there seems confusion between internal control and internal audit. Internal audit may be one mechanism of internal control.</p>	
Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	Grammar rectification highly required with this manuscript.	
Optional/General comments	<ol style="list-style-type: none">1. Retitle the study that appropriately describe2. Clearly operationalise variables3. Internal control, asset safeguarding, risk management and internal audit presented as predictor variables, while the intention of the study was to determine the effect of internal control on performance. Most likely, asset safeguarding, risk management and internal audit are measurement of internal control. Hence be clear with dealing measurement of dependent variable (internal control)4. I advise to develop statement of hypothesis to test the effect predictor variables on outcome variable. Since the study is cause and effect5. Some empirical evidences presented to show practical banking problems of Kenya was other country study finding. please try to support it with the same situation empirical evidences	

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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