

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_84564
Title of the Manuscript:	EFFECT OF AUDIT COMMITTEE CHARACTERISTICS ON REAL EARNINGS MANAGEMENT THROUGH ABNORMAL CASH FLOW
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. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journalajebo.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	<div>➤ Theory backing up the literature was not specified</div> <div>➤ The regression model should be revisited because of the R<sup>2</sup> and adjusted R<sup>2</sup> values that are extremely low. If there is justification for that, it should be well explained</div>	<div>1. Background of the literature has been reviewed and updated.</div> <div>2. The regression model has been revisited and the R<sup>2</sup> and adjusted R<sup>2</sup> has been corrected.</div>
Minor REVISION comments	The author was not consistent with the referencing style during citation in the body of the work, “and” and “&” were used interchangeably	The use of “and “ and “&” has been corrected according to APA citation style.
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)	