

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_87763
Title of the Manuscript:	WHISTLEBLOWING SYSTEM AND FRAUD PREVENTION: A LITERATURE REVIEW
Type of the Article	Review 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		
Minor REVISION comments	<p>1. The researcher was better to write the third and fourth paragraphs (p. 4-5) and the first and second paragraphs (p. 7) in the theoretical framework of the study, instead of mentioning them within (results and discussion).</p> <p>2. Paragraph {In developing an effective fraud prevention strategy, organizations must pay attention to several things, including 1) internal and external environmental conditions, 2) the complexity of business activities, 3) the potential, types, and risks of fraud, 4) the adequacy of the required resources (Sofia, 2016)}, was repeated on p. 3 and p. 5.</p>	<p>Thanks for the comments and suggestions. Here I propose and explain the revisions related to my research paper:</p> <ol style="list-style-type: none">1. I have deleted all the explanations in the third and fourth paragraphs on page 4-5, as well as the first and second paragraphs on page 7 I have deleted, because they are not in accordance with the results and discussion sub-material.2. Paragraph {In developing an effective fraud prevention strategy, organizations must pay attention to several things, including 1) internal and external environmental conditions, 2) the complexity of business activities, 3) the potential, types, and risks of fraud, 4) the adequacy of the required resources (Sofia, 2016)} on page 5 I have deleted and only listed on page 3. <p>I hope you and your family are always healthy.</p>
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)	