

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)
<u>Compulsory</u> REVISION comments	The findings of an author is a whistle-blower system is a form of reporting and oversight system for organizations or corporations. Anonymity, independence, accessibility, and follow-up are the four basic components. It is an effective technique for fighting fraud. Its implementation requires the organization to agree to securing whistle-blower information, developing an open and responsible reporting method, and analysing and enhancing the system. To assist prevent fraud, businesses should build an effective whistleblowing mechanism. The author	Thank you for reading, reviewing and providing suggestions for this research, it is true from this research that it can be expected that its implementation requires organizations to agree to secure reporting information, develop open and responsible reporting methods, and analyze and improve reporting systems. It is hoped that after this research, it can minimize fraudulent actions.
<u>Minor</u> REVISION comments	The topic of this article is appropriate and there are not any comments regarding this.	Thank you for reading, reviewing and providing suggestions for this research. I hope you and your family are always healthy.
<u>Optional/General</u> 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)	