

## Review Form 1.6

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
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)
<b>Compulsory</b> REVISION comments		
<b>Minor</b> REVISION comments	<p><i>The topic of the paper is relevant both in terms of the phenomenon that exists globally, given especially by the tools proposed by the authors of the research through the 4 essential elements proposed. Moreover, the paper creates the multiplication effect, including for other fields of activity than those mentioned by the study authors, with a multidisciplinary orientation.</i></p> <p><i>The citations, concepts and bibliographic sources are adequately mentioned in the paper, the revised literature being an integral part of the Introduction mentioned by the authors in the study.</i></p> <p><i>The research methodology is simplistically presented by the study authors, respectively they use the PICO method for structuring the questions, as well as the analysis of the specialized works identified in the existing databases at international level.</i></p> <p>The results highlight both the solution proposed by the authors for an effective fraud detection system based on the 4 elements (anonymity, independence, accessibility and tracking), but especially reflect the limitations of the studies analyzed on fraud and the involvement of whistleblowers in detecting it. However, <i>we suggest that the authors of the paper highlight their personal scientific contributions to the literature.</i></p> <p>The conclusions are presented by the authors of the paper, including detailed limitations of the study, but we suggest the authors of the paper to complete with their future implications in further research on the topic, but also personal scientific contributions to the literature as mentioned in the results chapter.</p> <p><i>We congratulate the research team for the study, and after the review we propose for acceptance and publication of the paper.</i></p>	<p>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.</p> <p>It is hoped that after this research, it can minimize fraudulent actions.</p> <p>I hope you and your family are always healthy.</p>
<b>Optional/General</b> 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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	