

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	<ul style="list-style-type: none">➤ Theory backing up the literature was not specified➤ The regression model should be revisited because of the R^2 and adjusted R^2 values that are extremely low. If there is justification for that, it should be well explained	
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	
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)	

Reviewer Details:

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