

## Review Form 1.6

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_84607
Title of the Manuscript:	Financial Accounting Information System Usage for Management Decision Making in Nigerian Banking Institution
Type of the 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.journalajebea.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><u>Compulsory</u></b> REVISION comments	The study lacks direction. 1. Abstract to be revisited 2. Conceptual review to be revisited. Information provided are antiquated and the latest citation there is by AICPA 2006 which is about 16 years to date. 3. Empirical review to be revisited. Information provided are disjointed. The latest citation there is by Elena et al 2010 which is about 12 years to date. 4. The author is confused about the base for the study. SMEs or Banking Institutions. 5. The analysis could also be affected because information through questionnaire survey from Small and Medium Enterprises (SMEs) can't serve same purpose with Banking Institutions. 6. No discussion of findings of the study.	
<b><u>Minor</u></b> REVISION comments		
<b><u>Optional/General</u></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?	(If yes, Kindly please write down the ethical issues here in details)	

### Reviewer Details:

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