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:

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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	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). 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.	
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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