

## 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.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 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	
<b><u>Minor</u></b> REVISION comments	The topic of this article is appropriate and there are not any comments regarding this.	
<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:

Name:	Gyanendra Prasad Paudel
Department, University & Country	National College NIST, Tribhuvan University, Nepal