



SDI Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_53923
Title of the Manuscript:	FACTORS INFLUENCING IMPLEMENTATION OF ACCRUAL BASED INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS IN TANZANIAN LOCAL GOVERNMENT AUTHORITIES
Type of the Article	

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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	The abstract matches the rest of the paper. Methodology is okay. Statistical analysis is sound. Conclusion and discussion suits the analytical part of the paper.	
Minor REVISION comments	In the Literature review section, the author/s did not use standardized method of literature review. Every single article in the literature review should have GENERAL OBJECTIVE, METHOD AND ITS SIGNIFICANCE, RESULT and CONCLUSION. 95% of authors do not present the literature review in this way. I did not see any single article which has all these above mentioned components.	
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)	

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