



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	

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:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)

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	None	
Minor REVISION comments	A few citations are highly outdated. Overall also some new work needs to be cited. As recent as 2019, research works have been conducted in the area of accrual based accounting standards which can be quoted here	
Optional/General comments	Overall the manuscript is worth publishing. The hypotheses have been adequately drawn. The flow of the article is sufficiently explanatory. The analysis is robust.	

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:	Shivinder Nijjer
Department, University & Country	Chitakra University, India