



SDI Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_33944
Title of the Manuscript:	An Empirical Examination of Challenges Faced by Internal Auditors in Public Sector Audit in South-Eastern Nigeria
Type of the Article	Original Research 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>)



SDI Review Form 1.6

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	1. The three hypotheses have to be stated in a separate subhead as 1.4 after objectives. 2. The Conceptual Frame Work 2.1 from lines 113 to 246, presented around 6 pages is to be reduced to 2 to 3 pages. The write up looks like a class room lecture than real research, more so 2.1.2, 2.1.3 and 2.14. 3. Tables 4.3 & 4.4: The variables tested are just copied from the questionnaire. It is just suggested that each variable is to be presented in a meaningful phrase. This will reduce the size of the Tables and also looks like Tables. 4. Display of Tables and Histograms: It looks like patch work. It is suggested to write one or two sentences as introduction and continuity of flow of thought and presentation. 5. Discussion and Findings: It is suggested to give Table No/page No. etc in the text for easy linking.	OK Corrected Corrected
Minor REVISION comments	Corrections required: Line 101: Read as OBJECTIVES in place of OBJECTIVE. Lines 365, 380: Read as H^2, H^3 respectively.	Corrected
Optional/General comments	NA	