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)

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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	**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.**	
Minor REVISION comments	Corrections required: Line 101: Read as OBJECTIVES in place of OBJECTIVE. Lines 365, 380: Read as H^2, H^3 respectively.	
Optional/General comments	NA	

Reviewer Details:

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