



SDI Review Form 1.6

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_61795
Title of the Manuscript:	Transiting to International Financial Reporting Standards for Small and Medium Sized Enterprises in Ethiopia: Benefits and Costs
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/journal/10/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)
Compulsory REVISION comments	Try to avoid a lot of subtitles. For example, the problem statement can be discussed within the introduction without creating a heading for problem statement. Research approach, design should be in the same title. This also like literature avoid a lot of headings let your discussions to flow. Show how the was presented and analysed within the methodology.	
Minor REVISION comments	Show how the sample was determined	
Optional/General comments	Try to minimise the literature only focusing on the current	

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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	Daniel Twesige
Department, University & Country	University of Rwanda, Rwanda