



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	This paper concept includes the results: benefits and costs of transiting to adoption and compliance with IFRS for SMEs.	
Minor REVISION comments	Please some reference list reduce. Because this is very long.	
Optional/General comments	SMEs financial information users should have courage at any time to know more and implement the updated information of IFRS for SMEs. Concept is very good...	

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:

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