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| Journal Name: | [**Asian Journal of Economics, Business and Accounting**](https://journalajeba.com/index.php/AJEBA) |
| Manuscript Number: | **Ms\_AJEBA\_141530** |
| Title of the Manuscript: | **Finance Factor Influential Towards Company Value in Perspective Theory Signal (Study Empirical Food and Beverage Companies on the Indonesia Stock Exchange)** |
| Type of the Article | **Research article** |

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| PART 1: Comments | | |
|  | Reviewer’s comment **Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | **Author’s Feedback** (It is mandatory that authors should write his/her feedback here) |
| **Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.** | **Signalling theory is not only related to the financial information but also non financial information. This study is only suing of financial information. But the financial information is just using of size, DAR and ROA are limitation of this study.** | Thanks for the comments |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** | **Finance factor is changing to be Financial Performance** | Agree |
| Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here. | **It is ok** | Thanks for the comments |
| Is the manuscript scientifically, correct? Please write here. | The discussion should be add why the result in line or contradict to the preview research….the gaps is caused by what? | Ok will be added |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | References should be add with the up date publication, above 2020. | Ok will be adjusted |
| Is the language/English quality of the article suitable for scholarly communications? | English must be corrected | Ok will be adjusted |
| Optional/General comments | **The article accepted with some revision.** | Thanks for the comments |

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| **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)* |  |