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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 |  |

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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.** | **This study contributes to the development of financial science. It examines financial factors affecting company value in food and beverage companies listed on the Indonesia Stock Exchange. This study links financial factors affecting company value with signaling theory. The results of this study reinforce signaling theory, which is supported by empirical evidence.** |  |
| **Is the title of the article suitable?****(If not please suggest an alternative title)** | **The title of the research is consistent with the content of the research.** |  |
| **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.** | **The abstract describes the elements that must be disclosed in a research abstract (research objectives, methods, results).** |  |
| **Is the manuscript scientifically, correct? Please write here.** | **The results of this study are well written, but there are several things that need to be corrected/added:**1. **There is no apparent research gap in the phenomenon. The previous studies described only support the findings.**
2. **The research results do not reveal the R2 (R-square) value to see how well the independent variables in a regression model can explain the variation in the dependent variable so that the R-square result can be used as a reference for further research (which variables can increase the company's value).**
3. **The reasons (advantages) for using three independent variables as financial factors compared to other financial variables.**
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| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | **The references used are fairly recent.** |  |
| **Is the language/English quality of the article suitable for scholarly communications?** | **The English used is quite good.** |  |
| **Optional/General** comments | **Accepted with minor revision** |  |

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| **PART 2:**  |
|  | **Reviewer’s comment** | **Author’s Feedback** (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)* |  |

**Reviewer details:**

**Wiralestari, Universitas Jambi, Indonesia**