

Review of: "Beyond the Barriers: Institutional Strength as a Shield in Curbing Earnings Manipulation"

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Potential competing interests: No potential competing interests to declare.

Dear author(s),

It was my pleasure to review your manuscript and advise you to advance your current research project. In my view, your topic has touched on a critical issue in a fascinating context. However, there are many areas to be improved in terms of argumentation, theoretical background, research method, and findings. I hope my comments below will help you develop your work into groundbreaking research in your domain.

Positioning, purpose, introduction, and research gap.

- The positioning of the paper is not entirely clear. It is better to explain the gap in this article further.
- After reading the introduction, I think the importance and necessity of the issue are not stated.

Remedy: You need to improve your introduction.

- Theoretical literature has not been considered and reviewed. It's better to observe the connection between the contents. Try to explain everything except the topics in order to establish the necessary coherence.

Remedy: Please provide more information on the context of your study. I would like to understand the context of your empirical work better.

- What contribution does this research make to the research community?

Method

- Insufficient transparency. The authors need to provide much more detail on their method, including data gathering and data analysis.
- Authors should explain their research method further.
- How were the technical characteristics (validity and reliability) measured in this study?
- Why did you choose this analysis for your research?

Discussion and conclusion contributions.

- Lack of substantive conclusions. The discussion of your results was very cursory. In this sense, the explicit intentions of the authors are yet to be fulfilled in the current version of the paper. The authors need to draw substantive conclusions from their results, suggest implications for theory and practice, and, perhaps, develop recommendations for further research.

How can your research results be used in other articles?

The main limitations of the research should be written in this section that is specific to your research, and other researchers should continue your work by giving appropriate suggestions in this section.

Another round of spellchecking by a native speaker is highly recommended.

Best of luck with the further development of the paper.