

Review Form 3

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJ SSE_127275
Title of the Manuscript:	CHALLENGES AND APPROACHES IN VALUING ASSETS AND LIABILITIES IN CONTEMPORARY ECONOMIC CONDITIONS - A REVIEW
Type of the Article	Review Article

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PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback (Please correct the manuscript and highlight that part in the manuscript. 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. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	The importance of the manuscript lies in identifying the challenges facing the valuation of assets and liabilities, and the importance of applying the fair value standard in the valuation.	
Is the title of the article suitable? (If not please suggest an alternative title)	yes	
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 summary is comprehensive and complete.	
Are subsections and structure of the manuscript appropriate?	Yes	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	The manuscript is scientifically important because it. 1. It focused on the challenges facing the application of asset and liability valuation standards. A. Valuation standards are important topics, especially in light of the trend to abandon the historical cost principle because they do not give financial results that show the financial position objectively and appropriately. Contemporary economics was addressed because it is one of the first economies that responds to all environmental and economic variables.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	Yes	
Minor REVISION comments	Yes	
Is the language/English quality of the article suitable for scholarly communications?		
Optional/General comments		

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:	Sabeha Barzan Farhod
Department, University & Country	University of Baghdad, Iraq