

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_112779
Title of the Manuscript:	The Impact of Mandatory IFRS Adoption on value relevance of published accounting information: Evidence from Iraqi Private Banks
Type of the Article	

PART 1: Review Comments

	Reviewer's comment	Author's comment <i>(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)</i>
<p>Compulsory REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>This type of study has the importance to scientific community as this provides some contribution regarding the most scientific standards IFRS on Iraqi banking institutions.</p> <p>It looks okay</p> <p>Not enough. The abstract is so long, it supposed to within 250 words. In abstract shouldn't include in-text citation. It should be avoided. Even, there some errors in 6 no. sentence of abstract. Looks good</p> <p>Almost</p> <p>Not enough sufficient.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Proof reading or English language need to improve much. It's like Artificial Intelligence (AI) writing.</p>	
<p>Optional/General comments</p>	<p>Abstract Section: Provided in point 3.</p> <p>Introduction section: The introduction section is so small with lack of justifications why this study is carrying out. Lack research gap as well as the importance of this study. These information should be included.</p> <p>There supposed to have a literature review part where author(s) will show the arguments based on past literatures and will show the research gap.</p> <p>Methodology section: Methodology part is enough weak. Author should remove the research problem, aim, importance parts, it is unnecessary. Should show the sampling techniques, research design data analysis method, etc.</p> <p>Theoretical background: These part should be under literature review part. But author can add information under this section about a theory which is applicable for this study.</p> <p>Data Analysis: Should include demographic profile information's. Should have a discussion part with some arguments and literature supports.</p> <p>Conclusion part: Conclusion should be in last before recommendations. Authors should include future directions of the study as well as the limitations of the study.</p>	

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PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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