

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	Research Paper

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PART 1: Review Comments

	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)
<p><u>Compulsory</u> 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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>The paper contributes to the field by providing a comprehensive analysis of the Impact of Mandatory IFRS Adoption on the value relevance of published accounting information: Evidence from Iraqi Private Banks. It combines empirical evidence, theoretical models, and practical recommendations to offer a holistic perspective on the subject,</p> <p>The Impact of Mandatory IFRS Adoption on the Value Relevance of Published Accounting Information: Evidence from Iraqi Private Banks (the BOLD word THE should be written in identifying relevancy)</p> <p>The Abstract of the paper is comprehensive and consists of the Purpose of the research, Methodology, findings and recommendations.</p> <p>No, the Manuscript subsection and structure are not appropriately designed. However, you can check the format of the journal to structure your manuscript.</p> <p>The paper has significant information, and it is scientifically sound and has a lot of information that addresses issues related to the IFRS.</p> <p>The reference style is not appropriate in line with the Journal format. However, the manuscript need to be checked and comply with the suggestion.</p> <p>The ManuscriptManuscript demonstrates a strong understanding of the relevant framework. However, there is a need for a literature review of recent work that would justify the literature gap of IFRS as discussed in the ManuscriptManuscript. The citation should range between 2019 and 2024 of the study. Moreover, the reference style should be checked based on the Journal guidelines.</p>	
<p><u>Minor</u> REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>The paper is well written, however, minor language issues is associated, the paper need proofreading for error free.</p>	

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Optional/General comments		
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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>	

Reviewer Details:

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