

## Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_118371
Title of the Manuscript:	IFRS Adoption in the United States
Type of the Article	Policy Article

### General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journalajebea.com/index.php/AJEBA/editorial-policy> )

### 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><b>Compulsory</b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</li> <li>2. Is the title of the article suitable? (If not please suggest an alternative title)</li> <li>3. Is the abstract of the article comprehensive?</li> <li>4. Are subsections and structure of the manuscript appropriate?</li> <li>5. Do you think the manuscript is scientifically correct?</li> <li>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</li> </ol> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	See attachment	
<p><b>Minor</b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. Is language/English quality of the article suitable for scholarly communications?</li> </ol>		
<p><b>Optional/General</b> comments</p>		

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**PART 2:**

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

**Reviewer Details:**

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