

**Review Form 3**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_121701</b>
Title of the Manuscript:	<b>The Impact of (IFRS 9) Adoption on financial performance: The modifying role of the internal audit board</b>
Type of the Article	

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**PART 1: Review Comments**

<b>Compulsory</b> REVISION comments	<b>Reviewer's comment</b>	<b>Author's Feedback</b> <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
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.	This article bridges the research gap in selected genre. Its highly effective and helps in furtherance of research in this area. Analysis is done in a well thought out manner. Its format is simple and easy to understand.	
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.	Yes	
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.	Manuscript is technically sound and robust.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	Yes	
Minor REVISION comments  Is the language/English quality of the article suitable for scholarly communications?	Yes	
<b>Optional/General</b> comments		

**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <i>(if agreed with the 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 detail)</i> No	

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**Reviewer Details:**

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