

Review Form 3

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

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PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <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.	The IFRS is one of the standardized technique for reporting financial performance. The linkage of it with dfferent corporate governance variables make it more attentive.	
Is the title of the article suitable? (If not please suggest an alternative title)	What is modifying role? Please make it clear.	
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.	Some how fair, but lacks clear in methodology and implication of study	
Are subsections and structure of the manuscript appropriate?	Not appropriate. It seems like a report or thesis.	
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.		
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	Add some references. The reference style is so rough.	
Minor REVISION comments Is the language/English quality of the article suitable for scholarly communications?	Language and structure of the paper need to be change. Follow well structured style such as Background, review and hypothesis development, methodology, results, discussion, conclusion style.	
Optional/General comments	Very poor manuscript but have potential to revise as the topic is intresting.	

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PART 2:

	Reviewer's comment	Author's comment (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)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in detail)</i> no	

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