

**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	

### Review Form 3

#### PART 1: Review Comments

<b>Compulsory</b> REVISION comments	<b>Reviewer's comment</b>	<b>Author's Feedback</b> (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<p><b>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.</b></p>	<p>The article helps the banking community by providing insights into the impact of adopting IFRS 9 on financial performance and the role of the internal audit board in this context. It offers a detailed analysis of how these factors interact and influence the financial health of Iraqi commercial banks, which can guide decision-makers in the banking sector on the importance of adhering to international accounting standards and optimizing corporate governance structures.</p>	
<p><b>Is the title of the article suitable? (If not please suggest an alternative title)</b></p>	<p>The article's content is related to the title as it focuses on the impact of IFRS 9 adoption and the role of the internal audit board in influencing financial performance. The title accurately reflects the core themes discussed within the article.</p>	
<p><b>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.</b></p>	<p>The abstract of the article is comprehensive, summarizing the objectives, methodology, and key findings. However, it could benefit from a clearer statement of the research problem and the specific hypotheses tested. Additionally, the abstract could provide a brief mention of the implications of the study for future research and practice.</p>	
<p><b>Are subsections and structure of the manuscript appropriate?</b></p>	<p>The subsections and structure of the article are appropriate, following a logical flow from introduction to methodology, literature review, data analysis, and conclusions. Each section is well-defined and contributes to the overall coherence of the article.</p>	
<p><b>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.</b></p>	<p>The scientific correctness of the article appears robust, with a clear research design, appropriate statistical analysis, and a logical interpretation of results. The use of a sample of 165 observations and financial statements over a decade provides a solid empirical basis for the study's conclusions.</p>	
<p><b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b></p>	<p>The literature review seems to cover a range of relevant studies, providing a good foundation for the research. However, the review could be strengthened by including more recent articles, especially those published in the last few years, to ensure the most current perspectives are considered.</p>	
<p><b>Minor</b> REVISION comments</p> <p><b>Is the language/English quality of the article suitable for scholarly communications?</b></p>	<p>Yes ok publication.</p>	
<p><b>Optional/General</b> comments</p>	<p>The methodology and models selected appear to be appropriate for the research questions. The use of financial indicators like ROA and ROE to measure financial performance and the consideration of IAB characteristics as moderating variables are suitable choices.</p> <p>The focus on financial performance without discussing non-performing assets (NPAs) or the capital adequacy ratio (CAR) may limit the comprehensiveness of the analysis. NPAs and CAR are critical indicators of a bank's financial health and risk management. Their exclusion from the model may mean that some important dimensions of financial performance are not captured.</p> <p>With regard to the plagiarism, the summary of the paper does not raise any immediate red flags</p> <p>The limitations of the article include its geographical focus on Iraqi commercial banks, which may restrict the generalizability of the findings to other countries or banking systems. Additionally, the time frame of the study (2012-2022) may not capture the most recent developments in accounting standards and corporate governance practices. The study's exclusion of NPAs and CAR from the analysis is another limitation, as these are significant aspects of bank performance.</p>	

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**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> NIL	

**Reviewer Details:**

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