

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_129584
Title of the Manuscript:	Critical Evaluation of the Fairness of the Fair Value Concept
Type of the Article	

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PART 1: 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. A minimum of 3-4 sentences may be required for this part.	1- Explaining the importance of the concept of fair value. 2- Adding a recent study in the accounting department. 3- Explaining the importance of shifting from the concept of historical cost to the concept of fair value.	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes good	
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.	The summary is good and it is preferable to add a definition and the importance of the study to the summary.	
Is the manuscript scientifically, correct? Please write here.	Yes, it is correct.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	References are recent and it is preferable not to use references before the year 2000.	
Is the language/English quality of the article suitable for scholarly communications?	The English language quality of the study is good.	
Optional/General comments	1-It is preferable to use a practical or statistical aspect of the manuscript. 2- It is preferable to add identification forms or manuscripts to the study.	

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>	

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