

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_89554
Title of the Manuscript:	REGULATORY DEFERRAL ACCOUNT: A REVIEW OF LITERATURE
Type of the 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)
Compulsory REVISION comments	Problematic not clear enough Empirical part is not well developed Bibliography must be more developed and equilibrium between two parts must be verified	
Minor REVISION comments	Advantages of IFRS 14 must be well identified Must be summarizes in the table We must precises the limits of the adoption of IFRS14	
Optional/General comments	Without a clear problematic we cannot develop well all the ideas of this delicate topic.	

PART 2:

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

Reviewer Details:

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