

Review Form 3

Journal Name:	<a href="#">Journal of Economics, Management and Trade</a>
Manuscript Number:	Ms_JEMT_125381
Title of the Manuscript:	Impact of Select Variables on Tangible Book Value Multiple of U.S. Regional Banks
Type of the Article	Original Research Article

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PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
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 paper focuses on regional banks' financial metrics on their Tangible Book Value. The research adds new insights in this field. An optimum econometric analysis ensures robust decision-making results. Overall, the flow of writing and articulation of the paper are organized and good.	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes. The paper title is acceptable.	
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 abstract of this paper is sound. However, the "Place and Duration of Study" and "Methodology" sections of the abstract present replicable information. So, these two parts can be dropped. In the Study design part, the sentence can be ".....over two decades covering the financial years from 2003 to 2023.....".	
Are subsections and structure of the manuscript appropriate?	All the subsections and structures are appropriate. However, the subsection "3.1.4 Model comparison and validation" can be placed under the section "Material and methods" as "2.4 Model comparison and validation."	
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.	The research problems, objectives, methodology, results, and conclusion of the paper are sound for publication. However, in Table 1, the dependent, independent, and control variables should be mentioned clearly. Various assumptions and diagnostic tests make the results more reliable and robust. However, the researcher may conduct two additional tests after the Hausman test. The Modified Wald test for group-wise heteroskedasticity problems can be reflected, and then, if the heteroskedasticity problem exists, the Robust FE or Robust RE model estimation can be used for the most reliable results.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	An identical reference style should be followed. Reference no. 41 should be changed. Further, 5-7 newly published articles from 2023 and 2024 should be reviewed in the Literature Review section.	
Minor REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	Yes. The English quality of the article is suitable for publication.	
Optional/General comments	N/A	

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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?	(If yes, Kindly please write down the ethical issues here in details)	

Reviewer Details:

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