

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_109121
Title of the Manuscript:	ACCOUNTING MASUREMENT AND PROFITABILITY: COMPARATIVE ANALYSIS BETWEEN FAIR VALUE REGIME AND HISTORICAL COST REGIME
Type of the Article	Original Research Article

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 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. (Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)	1. Please make the explanation of this more explicit 2. already appropriate 3. Sufficient 4. IMRAD compliant 5. Sufficient. 6. add some literature from scopus Q1 or Q2.	6. a literature from Scopus Q1 has been added to the work
Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	1. Please, Check with Grammarly premium.	Checked
Optional/General comments	Ok. In general, it is good enough to be published after implementing the revisions/suggestions made.	

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)	