

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)	Yes Yes So long...it must be more short Yes Correct Must ovoid references not very recent	3. The abstract is within the specified word limit. 6. Obsolete references are in the case of working definitions. For empirical literatures, the references are recent
Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	good	
Optional/General comments	-author must summarize the first part of the article and ovoid references not recent. -empirical results need to be more analysed and testing causality between variables used seems very interested. -results must to be more analysed.	The first paragraph of the article has been summarized. There is no need in testing for causality as the study tends to compare two different accounting regimes. More so, the analysis was done based on the research context.

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)	