

## Review Form 1.6

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_85141
Title of the Manuscript:	A research of the accounting impact of the new standard on debt restructuring
Type of the Article	Original Research 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)
<b>Compulsory</b> REVISION comments	<b>Topic not clear. Remove the word “research”</b> <b>Abstract too shot. Include methodology in abstract</b> <b>Most of your work in introduction have no citation or reference</b>	Comment accepted and considered
<b>Minor</b> REVISION comments	On 3.2 present the work in table form and explain Methodology not clear Introduce a table to show past works on the same subject	Noted
<b>Optional/General</b> comments	Follow research writing guideline as provided by AJEBA Referencing and citing is a challenge Also add more references and increase your work to 3000 words Good work only needs some improvements	Revised

### 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)	