

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
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)
Compulsory REVISION comments	Topic not clear. Remove the word “research” Abstract too shot. Include methodology in abstract Most of your work in introduction have no citation or reference	
Minor 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	
Optional/General 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	

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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