Review Form 1.6

Journal Name:	**Asian Journal of Economics, Business and Accounting**
Manuscript Number:	**Ms_AJEBA_85340**
Title of the Manuscript:	**The Changes in Accounting Standard: Their Impact of Implementation Allowance Impairment Losses**
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.journalajeba.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	**# The topic is not clearly justified and never explained the importance of the topic or why has been selected.** **# The introduction is weak and didn't explained what is existing or what is needed on the theoretical aspects of the topic.** **# The paper is not well organized and followed the style of writing a publication article. The paper didn't explain the research problem, objectives, implications, and how they have been organized.** **# There is no sufficient coverage of the relevant literature. It is well written. Short sub-headings are written with no strong relevancy or good coverage from quality publications.** **# The hypotheses seem to be written with no strong reference to the literature.** **# Analysis is introduced in the second page, then after the literature. It is very simple and not organized.** **# The discussion is very shallow, very brief explanation to the short information on the tables around only two variables.** **# PSAK 71 was implemented in 2020. How would the author be able to determine its impact in one year? The period is not sufficient to explain the impact of change from PSAK 55 to PSAK 71.** **# The suggestions explain that no good findings out of this research!**	
Minor REVISION comments	# The style of writing is not consistent with publication's style. # The full name must be written first before using the acrimony, (PSAK) is an example. # Many short sub-titles are written. # The analysis is very brief and scattered before and after literature. # The conclusion is very short and divided into small partitions.	
Optional/General comments	To publish, I would suggest to the author to follow a model of published paper.	

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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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