

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.journalajebo.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		
Minor REVISION comments	The author should effect all the minor corrections pointed out.	
Optional/General comments	The paper can be accepted for publication subject to effecting allthe minor correction highlighted in the paper.	

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:

Name:	Nasiru Abdulsalam Kaoje
Department, University & Country	Usmanu Danfodiyouiversity, Nigeria