



SDI Review Form 1.6

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJ SSE_48329
Title of the Manuscript:	Earnings Management by using Level 2 Fair Value Assets and Liabilities: Evidence from Banking Industry of Sri Lanka
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:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)

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	Author must complete argumentation the empirical result. Its mean author must explore the finding of research in relation with relevant reserch or relevant theory.	I agreed with the reviewer's comment and updated the paper accordingly.
Minor REVISION comments	Authors must complete references, examples : Schipper (1989), Dechow and Skinner (2000)	I agreed with the reviewer's comment and updated the paper accordingly.
Optional/General comments		

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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	