



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	A major shortcoming of this paper is that it has an unacceptably large number of errors and incorrectly constructed sentences. Consequently, sections of the discussion do not make sense. It is obvious that this paper was not proofread prior to submission for reviewing. The author/s is /are requested to secure the services of a professional editor and ensure that the next submission to the editorial board is error-free.	
Minor REVISION comments	-	
Optional/General comments	-	



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PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	<i>H.L. Garbharran</i>
Department, University & Country	<i>Public Administration, South Africa</i>