



**SDI Review Form 1.6**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_48034
Title of the Manuscript:	Small Earnings changes by using Fair Value Measurement: Evidence from the Banking Industry from Sri Lanka
Type of the Article	<u>Original Research Article</u>

**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)
<b>Compulsory</b> REVISION comments	<p>1. There is grammar mistakes: Determiner Use (a/an/the/this, etc.) Incorrect Verb Forms Wrong or Missing Prepositions Faulty Subject-Verb Agreement</p> <p>2. Also author writing in introduction The purpose of this <b>dissertation</b> is to investigate and seek further bright on these important issues—from the perspective of independent reviewer. This <b>dissertation study</b> the samples of licensed commercial banks and the financial institution listed under Colombo stock exchange to examine the association between the fair value accounting and the small earnings increase reported by the banks attributable to earnings management <b>What means dissertacion, because there is article?</b></p>	
<b>Minor</b> REVISION comments		
<b>Optional/General</b> 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?	(If yes, Kindly please write down the ethical issues here in details)	

**Reviewer Details:**

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