

**Paper: “The Alignment of Accounting Curriculum with Market Requirements:
The Iraqi Case”**

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Peer review:

Reviewer 1: Blinded

Reviewer 2: Földi Kata
University of Debrecen, Hungary

ESJ Manuscript Evaluation Form 2024

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Reviewer Name: Kata Földi	
University/Country: University of Debrecen, Hungary	
Date Manuscript Received: 13/06/2024	Date Review Report Submitted: 22/06/2024
Manuscript Title: The Alignment of Accounting Curriculum with Market Requirements: The Iraqi Case	
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Evaluation Criteria:

Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.

<i>Questions</i>	<i>Rating Result</i> [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article.	5
<i>(Please insert your comments)</i> <i>The title of the article is correct and related to content.</i>	
2. The abstract presents objects, methods, and results.	5
<i>(Please insert your comments)</i> <i>The abstract contains objects, methods and main results.</i>	
3. There are a few grammatical errors and spelling mistakes in this article.	5
<i>(Please insert your comments)</i> <i>There are not grammatical errors and spelling mistakes in this article.</i>	

4. The study methods are explained clearly.	5
<i>(Please insert your comments)</i> <i>The manuscript methods are explained clearly.</i>	
5. The results are clear and do not contain errors.	4
<i>(Please insert your comments)</i> <i>The results are clear and do not contain errors. I only missed 5-point likert scale question the relative standard deviation from table 4, 5 and 6. If the relative standard deviation is greater than 20%, the mean is not a good characteristic of the opinion of the respondents.</i>	
6. The conclusions or summary are accurate and supported by the content.	5
<i>(Please insert your comments)</i> <i>The conclusions are accurate and supported by the content.</i>	
7. The references are comprehensive and appropriate.	5
<i>(Please insert your comments)</i> <i>The references are comprehensive and appropriate.</i>	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	
Accepted, minor revision needed	X
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

The authors should analyze the relative standard deviation of every 5-point likert scale question. If the relative standard deviation is greater than 20%, the mean is not a good characteristic of the opinion of the respondents.

In Table 2, the cumulative percentage of the sociodemographic characteristics of the respondents must be 100.0% Among the sociodemographic characteristics the age, the academic title, years of experience cumulative percentage less than 100.0%, only 99.9%.

In Table 3, the cumulative percentage of the Employer's Profile of the respondents must be 100.0%. But the cumulative percentage of industry sector is higher than 100.0%, 100.1% and cumulative percentage of years of operation less than 100.0%, only 99.9%.

Comments and Suggestions to the Editors Only:

Reviewer A:

Recommendation: Revisions Required

The TITLE is clear and it is adequate to the content of the article.

The title is clear and is adequate.

The ABSTRACT clearly presents objects, methods, and results.

Yes.

There are a few grammatical errors and spelling mistakes in this article.

Page 110, line 5: "authors" is misspelled.

Page 114 - sixth full paragraph, lines 1 and 2: "International Accounting Standards" is misspelled; the "s" is missing.

Page 115, Table 5" Human Rights" is misspelled. The "s" is missing. The "s" is also missing in "Principles of Economics," and "Financial Mathematics" and "Research Methods."

The tables: The column headings - "Employer" should be "Employers."

References: They are not in alphabetical order.

The study METHODS are explained clearly.

Yes.

The body of the paper is clear and does not contain errors.

Yes.

The CONCLUSION or summary is accurate and supported by the content.

Yes.

The list of REFERENCES is comprehensive and appropriate.

The references are not in alphabetical order.

Please rate the TITLE of this paper.

[Poor] 1-5 [Excellent]

5

Please rate the ABSTRACT of this paper.

[Poor] 1-5 [Excellent]

5

Please rate the LANGUAGE of this paper.

[Poor] 1-5 [Excellent]

5

Please rate the METHODS of this paper.

[Poor] 1-5 [Excellent]

5

Please rate the BODY of this paper.

[Poor] 1-5 [Excellent]

5

Please rate the CONCLUSION of this paper.

[Poor] 1-5 [Excellent]

5

Please rate the REFERENCES of this paper.

[Poor] **1-5** [Excellent]

5

Overall Recommendation!!!

Accepted, minor revision needed

Comments and Suggestions to the Author(s):

The errors mentioned above need to be corrected. Other than that, the paper is publishable in its present form.
