

Reviewer Comments to Author:

Reviewer: 1

Overall, the paper was well-written and very informative

See below comments

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The subject of the paper looks interesting and suitable for JIABR. This study has its own contribution and provided new insights about Islamic Work Ethics in behavioral accounting.

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: I did not quite understand this part, but from my reading, this can be divided into two sentences and here is a possible alternative:“ The IWE theories and accounting treatments have been separately discussed by the authors, yet without discussing the relationship of both..”

3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: Overall, this is an excellent article.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Make sure how many research questions were there. If more than one, then it should be “questions”.

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: I am not sure about the point you are trying to make here and it also does not answer the questions posed.

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: The ideas were clearly presented, findings and analyses were cleverly crafted for the readership. Although some minor corrections can be made to several typo mistakes that were found in the paper.