

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_126090
Title of the Manuscript:	The Impact of Corporate Governance on Manufacturing Firms' Financial Performance in Nigeria
Type of the Article	

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PART 1: Review Comments

<u>Compulsory</u> REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	The article talks about how corporate governance affects the financial performance of firms. I like the article especially how it took corporate governance from a broad perspective, in terms of corporate board size, Board composition, Board independence, Executive stock ownership and Board nomination committee	
Is the title of the article suitable? (If not please suggest an alternative title)	The title of the journal "The Impact of Corporate Governance on Manufacturing Firms' Financial Performance in Nigeria" could be more suitable if it can be restated as follows "Corporate Governance and Financial Performance of Manufacturing Firms in Nigeria"	The title now reflect this submission.
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	Authors claim that data were subjected to pre and post analysis should be removed since analysis did not compare results before corporate governance with result after corporate governance	The pre and post analysis has been expunged from the abstract
Are subsections and structure of the manuscript appropriate?	Authors did not present the conceptual review of the study The conceptual review will help the reader appreciate the variables of the study and the direction from which the from which the study was coming and where is heading to	The conceptual review of the study has been included to indicate the direction of the relationship between corporate governance and financial performance
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	The article is scientifically robust as authors effectively proxy the study variables and scientifically analyzed the data to obtain results Although authors effectively operationalized both dependent and independent variables, we could not guarantee the technical soundness as the data obtained for the variables were not shown in the study but only the result from data analysis was shown. The original data obtained for the variables should have been presented under appendix in the study	The Data for this study is very large. Hence, the reason why it was not included
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. =	The references are not alphabetically arranged Some authors cited in the body of the work were not referenced So many authors who were referenced were not actually cited anywhere in the article	The Reference is now correctly done
<u>Minor</u> REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	The language quality is suitable for scholarly communication	
<u>Optional/General</u> 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>	