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**

Compulsory REVISION comments	**Reviewer's comment**	**Author's Feedback** *(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)*
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 manuscript is good, considering the fact that its set to address corporate governance issues in Nigeria. Bad corporate governance had really impacted negatively on most big companies across the world, to the extent that most of these companies went into liquidation. Though, corporate governance issues have been extensively explored in Nigeria, however, it is still relevant, depending on the perspective of author. Furthermore, no specific problem identified in this study that motivated the author to embark on this study. Therefore, there is no clear philosophy behind the study.	
Is the title of the article suitable? **(If not please suggest an alternative title)**	The title is okay, except for few modifications. I would suggest the title reads thus: "Corporate Governance Attributes and Financial Performance of Manufacturing Firms in Nigeria".	
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.	Yes. The abstract is comprehensive enough, however, the introductory part of the abstract should form the body of the work, hence should be expunged from the abstract. There are key expected things that must be in the abstract.	
Are subsections and structure of the manuscript appropriate?	The subsections of the manuscript were poorly presented. The conceptual review is poor as neither the three proxies for measuring financial performance nor the seven proxies for measuring corporate governance were discussed in the work. Corporate governance and financial performance, the key variables were not discussed in the work. The theoretical framework, the Agency Theory, which this study is anchored on is not exhaustively discussed to establish the relationship it has with 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.	1). The model specification as used by the author was adapted and not adopted, since the original model was modified to suit the concept of the study which the author seeks to achieve. 2). The analysis in this study is not well discussed and interpreted as the author's reports on some of the interpretations were wrong and conflicting in terms of the statistical significance some of the independent variables have on the dependent variables in the work as shown in Table 9 in the regression section. 3). Sequel to 2 above, the findings of this study and recommendations thereof cannot be relied on, given the misconceptions and misgivings in the interpretations. A total overhaul should be carried out on the paper in the analysis section.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. **-**	Yes, the references are sufficient and well presented, except for a few highlighted areas. However, very few of the study's references are based on current literature.	
Minor REVISION comments **Is the language/English quality of the article suitable for scholarly communications?**	The English quality is fair for communication, but not well articulated.	
Optional/General comments	The article title is a good one, however, the author has not done an extensive research in the area. The author needs to do a serious major revision to enable the article publishable.	

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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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