

## Review Form 1.6

Journal Name:	<a href="#">Journal of Economics, Management and Trade</a>
Manuscript Number:	Ms_JEMT_83937
Title of the Manuscript:	FAIR VALUE ACCOUNTING AND INVESTMENT DECISIONS IN NIGERIAN LISTED COMPANIES
Type of the Article	

### 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:

(<https://www.journaljemt.com/index.php/JEMT/editorial-policy> )

<b>PART 1: Review Comments</b>		
	<b>Reviewer's comment</b>	<b>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>
<b>Compulsory REVISION comments</b>	1.Abstract should be rewritten as there is severe language problem. 2. Introduction should include a paragraph about research gap, how this paper is intended to fill that gap,research question, and how it is going to solved 3.Methodology- source of data is not clear	, Checked Noted
<b>Minor REVISION comments</b>	In the results and discussion part, the provided results should be compared with previous studied results	Noted
<b>Optional/General comments</b>	there is a severe language problem throughout the paper, and thus should be corrected	corrected

### **PART 2:**

	<b>Reviewer's comment</b>	<b>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>
<b>Are there ethical issues in this manuscript?</b>	<u>(If yes, Kindly please write down the ethical issues here in details)</u>	