

Review Form 1.6

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJ SSE_87183
Title of the Manuscript:	FINANCIAL PERFORMANCE AND VOLUNTARY DISCLOSURES IN LISTED DEPOSIT MONEY BANKS IN NIGERIA
Type of the Article	

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PART 1: Review Comments

	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)
Compulsory REVISION comments	<p>The manuscript is of valuable interest for publishing, but only after a complete check and improvements. The topic is of interest for publishing but only after the improvements.</p> <p>To improve it, please align the referencing (e.g. Kiprop, 2018; Khavere Kitigin, 2021) – commas, dots, spaces, using “and” or “&”, brackets, author/s then the year. Check the whole manuscript please.</p> <p>“practises” – practices</p> <p>Align the text on both sides, check on the lines before/after (sub)headings. Go through the journal's instructions.</p> <p>Check the style of the subheadings (bold).</p> <p>2.0. Literature review is missing (or 2.1. Conceptual review should not be numbered). You refer to the 6 distinct categories in 2.1 but you describe 4.</p> <p>Line space is missing before the “VDI_{it}” formula. It is confusing as it is currently.</p> <p>Replace capital I with “i” in the explanation.</p> <p>Align the tables in the margins.</p> <p>The first three dots below table 2 are not relevant for the scientific paper. Explain the meaning of the results.</p> <p>The explanation of the main results (table 5) are not correct. Check that and correct the explanation!</p> <p>Conclusion also need to be revised. If there are two out of four variables significant, you cannot conclude that there is a significant relationship. Explain it in detail.</p> <p>Although it is fine to check the relationship between the financial performance and voluntary disclosures, you cannot conclude that a company should monitor and adapt its financial ratios because that will not improve voluntary disclosures.</p> <p>Please check the grammar, format the manuscript according to the journal's instructions.</p>	<p>Revised</p> <p>Correction made</p> <p>Done revision</p> <p>Amended</p> <p>Done</p>
Minor REVISION comments	Check the whole manuscript.	
Optional/General comments		

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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	