Review Form 1.6

Journal Name:	**South Asian Journal of Social Studies and Economics**
Manuscript Number:	**Ms_SAJSSE_87183**
Title of the Manuscript:	**FINANCIAL PERFORMANCE AND VOLUNTARY DISCLOSURES IN LISTED DEPOSIT MONEY BANKS IN NIGERIA**
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.journalsajsse.com/index.php/SAJSSE/editorial-policy)

Review Form 1.6

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	**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 improvments.** **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.** **"practises" – practices** **Align the text on both sides, check on the lines before/after (sub)headings. Go through the journal's instructions.** **Check the style of the subheadings (bold).** **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.** **Line space is missing before the "VDI_{it}" formula. It is confusing as it is currently.** **Replace capital I with "i" in the explanation.** **Align the tables in the margins.** **The first three dots below table 2 are not relevant for the scientific paper. Explain the meaning of the results.** **The explanation of the main results (table 5) are not correct. Check that and correct the explanation!** **Conclusion also need to the revised. If there are two out of four variables significant, you cannot conclude that there is a significant relationship. Explain it in detail.** **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 radios because that will not improve voluntary disclosures.** **Please check the grammar, format the manuscript according the journal's instructions.**	
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?	*(If yes, Kindly please write down the ethical issues here in details)*	

Reviewer Details:

Name:	**Ana Rep**
Department, University & Country	**University of Zagreb, Croatia**