

## Review Form 1.6

Journal Name:	Current Journal of Applied Science and Technology
Manuscript Number:	Ms_CJAST_94239
Title of the Manuscript:	RELATED PARTY TRANSACTION AND INCOME SMOOTHING IN NIGERIAN LISTED COMMERCIAL BANKS: THE MODERATING EFFECT OF CAPITAL ADEQUACY
Type of the Article	Original Research 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.journalcjast.com/index.php/CJAST/editorial-policy> )

### 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)
<b>Compulsory</b> REVISION comments		
<b>Minor</b> REVISION comments	<ul style="list-style-type: none"><li>-for profit smoothing measurement, It is better to use the negative correlation between changes in optional accruals and changes in optional pre-determined profit.</li><li>- In order to measure the ratio of capital adequacy, it has been said that the audited financial statements should be referred to. It is better to specify how to accurately measure it in the text of the manuscript.</li><li>-Like the regression model, in Table 5, the multiplicative effect of capital adequacy ratio and DEPOR should also be mentioned</li></ul>	
<b>Optional/General</b> 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>	

### Reviewer Details:

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