

Review Form 1.6

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| 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) |
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| Compulsory REVISION comments | <ol style="list-style-type: none">1. The author explains the null hypothesis in the study. In my opinion, it is much better if the author uses an alternative hypothesis.2. Why is the first research problem only examining "relationships", not examining the "influence" between research variables?3. Are you sure that this study use a type of quasi-experimental research design?4. Can you explain why this research measures "Deposits from related parties" with Natural logarithm?5. From the regression results, it can be seen that capital adequacy is not able to moderate the independent variable on the dependent variable. However, the researchers did not explain the results clearly and were impressed that capital adequacy was able to moderate. | |
| Minor REVISION comments | | |
| 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) |
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| 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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