

## Review Form 1.7

Journal Name:	<b>Journal of Economics, Management and Trade</b>
Manuscript Number:	<b>Ms_JEMT_104944</b>
Title of the Manuscript:	<b>Internally Generated Revenue Strategy and Personal Income Tax Administration in Adamawa State, Nigeria</b>
Type of the Article	<b>Original article.</b>

### **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> )

### **PART 1: Review Comments**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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)
<p><b>Compulsory</b> REVISION comments</p> <ol style="list-style-type: none"> <li><b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li><b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li><b>Is the abstract of the article comprehensive?</b></li> <li><b>Are subsections and structure of the manuscript appropriate?</b></li> <li><b>Do you think the manuscript is scientifically correct?</b></li> <li><b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></li> </ol> <p><b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p>	<p><b>Yes. The manuscript is relevant for scientific community.</b></p> <p><b>The title of the article is suitable.</b></p> <p><b>The abstract is comprehensive. However, I suggest that the authors should incorporate brief motivation at the beginning of the abstract if possible. The subsections and structure of the manuscript is appropriate.</b></p> <p><b>The manuscript is scientifically correct.</b></p>	
<p><b>Minor</b> REVISION comments</p> <ol style="list-style-type: none"> <li><b>Is language/English quality of the article suitable for scholarly communications?</b></li> </ol>	<p><b>The authors should endeavour to check editorials and grammar.</b></p>	
<p><b>Optional/General</b> comments</p>	<p>Authors should check their references to ensure that all the in-text cited papers were referenced and all referenced papers were cited in-text.</p>	

### **PART 2:**

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

**Review Form 1.7**

**Reviewer Details:**

Name:	<b>Aminu Umaru</b>
Department, University & Country	<b>Nigeria</b>