

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_109815
Title of the Manuscript:	THE IMPACT OF STATE INTERNALLY GENERATED REVENUES ON TOTAL STATE REVENUES AND FINANCIAL VIABILITY: AN EMPIRICAL ANALYSIS OF LAGOS STATE, 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)
<p><u>Compulsory</u> REVISION comments</p> <ol style="list-style-type: none"> 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<ol style="list-style-type: none"> 1. Considering its investigation of the connection between internally generated income (IGR) and state financial viability, the manuscript is indeed significant for the scholarly community. The study offers insightful information about how various revenue streams affect a state's overall revenue and economic well-being. 2. Although the title is generally appropriate, it might be improved by focusing on a narrower topic or highlighting important research findings. For example, mentioning the state that is being studied or highlighting the main element that affects financial viability. Suggested Alternative Title: "Internally Generated Revenue and Financial Viability: A Case Study of Lagos State, Nigeria" 3. Although the abstract is useful, it would be better if it included a clearer mention of the study's uniqueness or research gap. To draw in more readers, you might want to consider succinctly summarizing the most important facts. 4. The information is organized logically and is generally acceptable, with subsections and structure. However, to improve the reader's comprehension of the material that follows, think about including a brief introduction at the start of each subsection. 5. The manuscript seems to be accurate from a scientific standpoint. Both the approach and the application of the statistical studies are sound. Make sure, nevertheless, that the methodology or discussion section clearly addresses the study's assumptions and limitations. 6. A large variety of sources have been acknowledged, and the references are usually adequate. To make sure the literature review represents the most recent findings in the topic, attention might be focused on adding more recent studies. If there have been notable advancements in the field during the past two to three years, take into consideration adding references from those years. <p>Additional Suggestions:</p> <ul style="list-style-type: none"> • Make sure the formatting and references are consistent throughout the entire manuscript. • Think about mentioning in the opening how the study adds to the body of information already in existence and what practical consequences it has. • Make sure that the technique and results sections adequately explain all statistical procedures and results for readers with different levels of technical competence. • Reiterate the findings' practical ramifications and prospective directions for further study in the conclusion. • <p>Overall, the manuscript is well-structured, but these revisions could enhance its clarity and impact.</p>	
<p><u>Minor</u> REVISION comments</p> <ol style="list-style-type: none"> 1. Is language/English quality of the article suitable for scholarly communications? 	<p>The article's language and English quality are typically appropriate for academic writing. The language used in the paper is coherent and well-written. Like any document, though, there's always space for improvement. To guarantee a smooth and businesslike presentation, it is advised to carefully proofread the document for small grammatical and typographical problems. To get more advice on improving the language, think about having a professional language editor or a colleague evaluate the text. Overall, the manuscript's language proficiency is commendable, and with a little polish, it can be used for scholarly communication.</p>	

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<p>Optional/General comments</p>	<ul style="list-style-type: none"> • Although the introduction does a decent job at summarizing the main ideas, it may include a quick explanation of the study's importance or the research gap it seeks to fill. This would emphasize the significance of the findings and assist set the reader's expectations. • The extensive literature review addresses theoretical, conceptual, and empirical facets of internally generated revenue (IGR). The review gains depth with the inclusion of pertinent papers and hypotheses. Make that the cited literature is current. • The conceptual review effectively defines internally generated revenue (IGR) and its significance. The classification of State IGR sources is insightful. However, consider providing examples or case studies for better illustration. • Both the benefit theory and the ability to pay theory are covered in this organized theoretical overview. A succinct justification of the theories' selection for the study and their relevance to the research objectives could be included. • The empirical review summarizes various studies related to IGR and its impact on state development. It effectively integrates findings from previous research to build a foundation for the current study. • The research strategy and data sources are clearly outlined in the methodology section. Though perhaps more information on the statistical methods employed in data analysis would be helpful, particularly for readers with a more technical background. <p>Suggesting a serious major revision. The manuscript has valuable content but needs significant improvements in clarity, organization, and language. Addressing the highlighted issues and enhancing the presentation would significantly improve the quality of the manuscript.</p>	
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PART 2:

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

Reviewer Details:

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