

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_110640
Title of the Manuscript:	Effect of Whistleblowing Mechanism on Quality of Financial Reporting in Quoted Multinational Oil and Gas Firms in Nigeria
Type of the Article	Original Research Article

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>Compulsory REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>Yes. It is important for the scientific community. The manuscript unravels that effective whistleblowing mechanisms are bound to enhance transparent and reliable financial information within multinational oil and gas firms.</p> <p>No (Effect of Whistleblowing Mechanism on the Financial Reporting Quality of Quoted Multinational Oil and Gas Firms in Nigeria')</p> <p>The abstract is comprehensive.</p> <p>Yes</p> <p>Yes</p> <p>The in-text citations and list of references are recent but they need to be updated</p> <p>1. Two references cannot be effectively distinguished in the body of the work. i.e.</p> <p>a. Akinadewo, I. S., Al-Amen, S., Dagunduro, M. E., & Akinadewo, J. O. (2023).</p> <p>b. Akinadewo, I. S., Emekekume C. M., Dagunduro, M. E., & Akinadewo, J. O. (2023). Symbiotic</p> <p>The first and second authors should be used before adding et al. 2023. This will help in distinguishing their usage for in-text citations</p> <p>2. Some in-text citations cannot be found on the reference e.g Awotomilusi et al., 2023</p> <p>3. Awotmilusi, N. S., Oke, O. E., Dada, S. A., & Dagunduro, M. E. (2023) is in the list of references but was not cited on the body of the work.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Yes</p>	
<p>Optional/General comments</p>	<p>Good article.</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>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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