

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_102348
Title of the Manuscript:	Audit Committee Characteristics and Corporate Performance: Evidence from Listed Conglomerates in Nigeria
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.journalajebo.com/index.php/AJEBA/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)
<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>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>This is important as it tests the characteristics of one of the important committees against the performance of the company. Although characteristics are not sole parameters to test the impact on ROA, it somehow has come in the light of the researcher to analysis it. Its intention may to leave a gap in research to test these characteristics with more other parameters of financial performance of the firm.</p> <p>It is suitable. I could find several similar research but in different sectors and geography online.</p> <p>Yes</p> <p>It requires minor corrections for grammatical errors and conciseness.</p> <p>Yes</p> <p>Reference for overall manuscript is adequate, however, as commented in the manuscript, more reference in support/contracts to the findings would provide strong support/contrast to the authors claim.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Good, written well. Few corrections as suggest could be made by the author.</p>	
<p>Optional/General comments</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>	

Reviewer Details:

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