

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_99997
Title of the Manuscript:	Corporate Governance Mechanisms and Financial Performance of Listed Oil and Gas Firms in Nigeria: An Empirical Assessment
Type of the 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.journalajebea.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>1. Yes it is important. However, the importance of this study is not clear in this manuscript. I think it is better to provide clear examples for professionals and academia in Nigeria</p> <p>2. Yes</p> <p>3. Yes</p> <p>4. Subsections and structure needs rearrangement, particularly the literature review. First, start with the theoretical framework which include corporate governance, performance, and empirical studies. Then, followed by the conceptual framework which justifies the hypothesis of the study based on stakeholder theory as the author has chosen.</p> <p>5. It is acceptable. However, some clarification needed. What is meant by Ex-post-Facto design and how it is applied in this study. For me, this study is a quantitative time series study based on the postpositivism paradigm. Also, no justification of why the author used ROA and not ROE other used both measures probably the results could be better. Also, in the introduction the author affirmed that there are no studies in Nigeria that have investigated the effect of corporate governance and performance, I would suggest to say to the best of my knowledge instead. The sample and analysis is acceptable.</p> <p>6. I think the author could update the literature with more recent studies and increase the focus of African studies as this study is conducted in an African country.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	Yes, but need some editing for typo and grammatical errors	
<p>Optional/General comments</p>	Amendments are needed to improve the work	

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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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