

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>The manuscript brings fourth empirical evidence with regard to corporate governance and performance in Oil and gas firms in Nigerian context and therefore very important for the scientific and scholarly community</p> <p>The Title is very appropriate and suitable</p> <p>The abstract captures most components. However, the theory (ie shareholders theory) and the Study design (ie Ex post facto) should be incorporated.</p> <p>All the subsections are and structure are appropriate A few sections, especially on results and discussion need to be adjusted for scientific correctness. Table 4 on correlations matrix has to be adjusted to incorporate "signification" so that we clearly report significant associations/correlations but not merely reporting the correlations. Additionally, the strength (ie whether weak, moderate or strong) of the correlations should also be addressed in the discussion.</p> <p>Secondly, before posting regression results, diagnostic tests on assumptions of regression model (such as linearity, normality, homoscedasticity, unit root test) should be executed on the panel data so as to validate the model before its adoption in the prediction.</p> <p>The references are sufficient and indeed recent as they are within the last ten years. However, majority of references used in the text have been omitted in the references section</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	Yes	
<p>Optional/General comments</p>		

PART 2:

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

[Review Form 1.7](#)

Reviewer Details:

Name:	Simeyo Otieno
Department, University & Country	Jaramogi Oginga Odinga University of Science and Technology, Kenya