

**Review Form 1.7**

Journal Name:	<b>South Asian Journal of Social Studies and Economics</b>
Manuscript Number:	<b>Ms_SAJSSSE_108795</b>
Title of the Manuscript:	<b>Cash Flow Management and Firm Performance: Moderating Effect of Corporate Governance Mechanism in the Era of Disruption in Emerging Economy</b>
Type of the Article	

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**PART 1: Review Comments**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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><b>Compulsory</b> REVISION comments</p> <ol style="list-style-type: none"> <li><b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li><b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li><b>Is the abstract of the article comprehensive?</b></li> <li><b>Are subsections and structure of the manuscript appropriate?</b></li> <li><b>Do you think the manuscript is scientifically correct?</b></li> <li><b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></li> </ol> <p><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<p>The manuscript addresses a relevant and important topic in the field of economics. It explores the relationship between cash flow management, corporate governance mechanisms, and firm performance in the context of listed manufacturing firms in Nigeria. Given the increasing significance of effective cash flow management and corporate governance in today's business environment, this research contributes valuable insights to the scientific community. It sheds light on the factors that can influence firm performance and offers practical implications for businesses and policymakers. However, the manuscript could benefit from further clarification and elaboration in certain sections to enhance its contribution.</p> <p>The title, "Effect of Cash Flow Management and Corporate Governance Mechanism on Firm Performance: Evidence from Listed Manufacturing Firms in Nigeria," is suitable for the manuscript. It accurately reflects the scope and focus of the research.</p> <p>The abstract provides a concise summary of the manuscript, including the research objectives, methodology, key findings, and implications. However, it could be more comprehensive by briefly mentioning the specific findings related to each hypothesis tested. This would give readers a clearer understanding of the research outcomes without having to delve deep into the manuscript.</p> <p>The manuscript follows a standard structure with sections such as Introduction, Literature Review, Methodology, Results, Discussion, Conclusion, and References. This structure is appropriate for the subject matter and allows for a systematic presentation of the research. However, some subsections within these sections could be further refined for clarity and coherence.</p> <p>Overall, the manuscript appears to be scientifically sound. The research methodology, including the use of regression analysis, is appropriate for addressing the research questions and testing the hypotheses. The statistical results support the conclusions drawn. However, there are minor issues with clarity and presentation that need to be addressed, such as ensuring that coefficients and significance levels are consistently reported throughout the manuscript.</p> <p>The manuscript includes a reasonable number of references, and many of them are recent, which is commendable. However, to enhance the manuscript's academic rigor, it could benefit from a broader set of references, including more recent studies on the topics of cash flow management, corporate governance, and firm performance. I recommend considering additional references published in the last five years to strengthen the literature review and support the research findings.</p>	
<p><b>Minor</b> REVISION comments</p> <ol style="list-style-type: none"> <li><b>Is language/English quality of the article suitable for scholarly communications?</b></li> </ol>	<p>The language and English quality of the article are generally suitable for scholarly communications. The manuscript is well-written and uses appropriate academic language and terminology. However, there are some minor grammatical and formatting issues that need to be addressed to ensure the highest level of clarity and professionalism in scholarly communication. These issues include inconsistent use of punctuation, occasional awkward sentence structures, and minor typographical errors. While these issues do not significantly detract from the overall readability of the manuscript, it is advisable to conduct a thorough proofreading and editing process to improve the language quality further. Overall, with some minor revisions, the manuscript's language and English quality can meet the standards expected in scholarly publications.</p>	
<p><b>Optional/General</b> comments</p>		

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**PART 2:**

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

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