

Review Form 1.7

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_107040
Title of the Manuscript:	Derivative Risk Information Disclosure Effect on Financial Reporting Quality Evidence from Listed Deposit Money Banks in Nigeria
Type of the 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>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>This manuscript is important for the scientific community and, above all, for companies and banks that have to provide information on the financial risks they run in connection with derived products. Given that the quality of information impacts the financial reporting of companies, this study makes a major contribution to the literature on "information asymmetry" and provides a clear view of the impact of information quality.</p> <p>The title is passable, but I propose that it should read as follows: " Derivatives risk disclosure and financial reporting quality in listed deposit money banks in Nigeria ".</p> <p>The summary of the article is not complete. The author should also add the methodological approach he used to approach this study.</p> <p>Nothing to report on the sub-section structure (RAS)</p> <p>In any case, this manuscript is correct and even acceptable with minor corrections.</p> <p>The article is not sufficiently referenced and there are very few recent articles cited. I would prefer the author to strengthen the literature review section with recent articles on the financial informality of derivatives risks.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>The quality of the writing is appropriate and the English is suitable for this article</p>	
<p>Optional/General comments</p>	<ul style="list-style-type: none"> - You need to present the results of the multicollinearity and heteroscedasticity tests. You need to add these results and interpret them to reach the right conclusion and make sense of your results. You talked about these two tests without presenting their results in this work. I insist!!!! - In the discussion of the results, you quote the author "Geczy et al (1997)" without presenting the results of his study and comparing them with the results of this study. You should add the results of this study and discuss them. - The bibliography is sparse, and the work does not include recent studies. New studies should have been consulted to give some substance to the study. No studies for 2022 and 2023 	

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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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