

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_105288
Title of the Manuscript:	Navigating the Financial Landscape: Unravelling the Interplay Between Current Liabilities and Profitability in Nigerian Consumer Goods Sector
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:

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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> <ol style="list-style-type: none"> Is the manuscript important for scientific community? (Please write few sentences on this manuscript) Is the title of the article suitable? (If not please suggest an alternative title) Is the abstract of the article comprehensive? Are subsections and structure of the manuscript appropriate? Do you think the manuscript is scientifically correct? Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<ol style="list-style-type: none"> The manuscript titled "Navigating the Financial Landscape: Unravelling the Interplay Between Current Liabilities and Profitability in Nigerian Consumer Goods Sector" is an exhaustive investigation into the relationship between current liabilities and profitability in the Nigerian consumer products industry. This study employs empirical analysis and regression modelling to examine the impact of accounts payable (AP), income tax payable (IT), and dividend payable (DP) on the Profit for the Year (PFY) of consumer goods firms. The title effectively conveys the topic and scope of the study to prospective readers. It implies that the study investigates the complex relationship between current liabilities and profitability, providing a road map for understanding this relationship in the context of the Nigerian consumer goods industry. The use of the term "navigate" suggests that the study will examine the complexities of financial decisions in this industry. The abstract presents a succinct and comprehensive summary of the study's aims, approach, results, implications, conclusions, and recommendations. The provided summary concisely captures the key aspects of the research and provides readers with a comprehensive comprehension of the study's objectives and results. The structure of the manuscript seems well-organized and generally follows the conventional structure of a research article. However, <ul style="list-style-type: none"> - to enhance the coherence of the review of related literature section, authors could group the literature under subheadings based on the concepts or themes you're addressing (e.g., studies on current liabilities, studies on dividend policy, etc.). - Authors might consider elaborating a bit more on why author chose these specific variables as proxies for current liabilities and profitability. The article has been formulated in accordance with established principles and practises of scientific research. The manuscript exhibits a coherent structure, encompassing various sections such as introduction, literature review, methodology, data analysis, and conclusion. Furthermore, the utilisation of suitable terminology, incorporation of references to established literature, and the employment of a well-defined study strategy are evident in the text. I noticed some duplicate entries, where the same reference is listed multiple times with minor variations in the formatting, such as different capitalization or punctuation. It's important to ensure consistency and avoid redundancy. Make sure that your references are recent enough to reflect the current state of research in your field. Ensure that your references follow a consistent citation style throughout your manuscript (such as APA, MLA, Chicago, etc.). <p><u>Additional suggestion:</u> Make sure to check the alignment of manuscript with the specific formatting and guidelines of the journal authors intend to submit to, as different journals may have slightly different requirements for headings, subheadings, references, and formatting. Additionally, ensure that the writing is clear, concise, and free from grammatical errors to enhance the readability of your manuscript.</p>	
<p>Minor REVISION comments</p> <ol style="list-style-type: none"> Is language/English quality of the article suitable for scholarly communications? 	<p>Yes, language/English quality of the article is suitable for scholarly communications.</p>	

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Optional/General comments	1. Author should declare his/her competing interest. If nothing to declare he/she can write "I declare that I have no competing interest". 2. Please follow the reference format of the journal.	
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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)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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