

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_104577
Title of the Manuscript:	EFFECT OF AUDIT QUALITY ON VALUE RELEVANCE OF ACCOUNTING EARNINGS OF QUOTED MANUFACTURING COMPANIES IN NIGERIA
Type of the Article	Original Research 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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>The attached study has the potential to make a valuable contribution to the scientific community and advance knowledge in the field of accounting and finance. It is evident from its quality of research design, significance of research question and also from validity and reliability of data.</p> <p>A slight modification needed</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>sufficient</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>suitable</p>	
<p>Optional/General comments</p>	<p>The manuscript addresses a relevant and meaningful research question within the context of accounting and finance. The topic holds significance for practitioners, investors, and policymakers alike, as the quality of audit processes and its implications for financial reporting and market valuations are critical aspects of corporate governance and decision-making.</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>	

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