

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_105087
Title of the Manuscript:	WHAT DRIVES VOLUNTARY INTELLECTUAL CAPITAL INFORMATION DISCLOSURE? EVIDENCE FROM 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> <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>	<p>The manuscript addresses existing issues that revolves around intellectual capital but needs slight adjustments to enhance the manuscript quality</p> <p>The title of the article is suitable</p> <p>The abstract is ok but seems vague at the end, no recommendation rather there is none but a vague statement that it is beneficial to policy makers. This should be made clearer by stating a recommendation</p> <p>It seems to be correct but rather than having four hypotheses, it should be one based on the model specification which is one.</p> <p>The references are spread however, there are some authors referenced not cited and some authors cited not referenced. This should be reviewed and corrected</p> <p>Theoretical review is omitted and thus the theories identified as the framework for this study is not fully justified and connected to the study</p> <p>The data gotten is between 2012 to 2016 which is old. Its either to be made 2012 to 2022 or 2018 to 2022 to enhance the relevance of the study</p>	
<p>Minor REVISION comments</p> <ol style="list-style-type: none"> Is language/English quality of the article suitable for scholarly communications? 	<p>The language should be proof-read as there exist little traces of grammatical error</p>	
<p>Optional/General comments</p>	<p>The reviewed manuscript contains other comments to enhance the quality of the paper</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><u>(If yes, Kindly please write down the ethical issues here in details)</u></p>	

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