

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	Scientific Paper

Review Form 1.7

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>1. It is a scientific paper</p> <p>2. Yes, it is</p> <p>3. The abstract is acceptable. It needs some improvement on certain words such as “uncommonly explored IC disclosure driver” and “are not covered by extant accounting reporting standards”.</p> <p>4. It is appropriate.</p> <p>5. Yes, it is corrected.</p> <p>6. The references are suitable.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Section 1 : Introduction</p> <ul style="list-style-type: none"> - Well-written, sound and clear <p>Section 2 : Literature Review and Hypotheses Development</p> <ul style="list-style-type: none"> - It would be better if the author gives the diagram to facilitate the reader. - Which theory did the author apply. I notice in the discussion, the author mentioned signaling theory but was silent during the literature <p>Section 3 :</p> <ul style="list-style-type: none"> - For the intellectual capital disclosure index – the author needs to clarify whether it is based on the number of words that appears in the disclosure or any other instruments <p>Section 4:</p> <ul style="list-style-type: none"> - If the result inconsistent (second last paragraph), what the author would suggest <p>Section 5:</p> <ul style="list-style-type: none"> - It is clear 	
<p>Optional/General comments</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>	

Review Form 1.7

Reviewer Details:

Name:	Muthyaah Mohd Jamil
Department, University & Country	UiTM Selangor Campus, Malaysia