

**Review Form 3**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_120619</b>
Title of the Manuscript:	<b>THE IMPACT OF CORPORATE INCOME TAX ON PUBLIC INVESTMENT IN THE AGRICULTURAL SECTOR IN NIGERIA.</b>
Type of the Article	

### Review Form 3

#### **PART 1:** Review Comments

<b>Compulsory</b> REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write few sentences regarding the importance this manuscript for scientific community. Why do you like (or dislike) this manuscript? Minimum 3-4 sentences may be required for this part.		
Is the title of the article suitable? (If not please suggest an alternative title)		
Is the abstract of the article comprehensive? Do you suggest addition (or deletion) of some points in this section? Please write your suggestions here.		
Are subsections and structure of the manuscript appropriate?		
Please write few sentences regarding the scientific correctness of this manuscript. Why do think that this manuscript is scientifically robust and technically sound? Minimum 3-4 sentences may be required for this part.		
Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. =		

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<p>Minor REVISION comments</p> <p><b>Is language/English quality of the article suitable for scholarly communications?</b></p>		
<p><b>Optional/General</b> comments</p>	<p>After the title of the study, a full stop is not required.</p> <p>Clear Research Question: The research question, "Does corporate income tax influence public investment in the agricultural sector?" is clear and focused, providing a strong foundation for the study.</p> <p>Literature Review: The article offers a good overview of relevant literature on taxation, public investment, and the agricultural sector in Nigeria. However, it could benefit from incorporating more recent studies to ensure up-to-date context and findings.</p> <p>Conceptual Framework: The conceptual framework effectively clarifies the relationship between the independent and dependent variables, enhancing the reader's understanding of the study's focus.</p> <p>Data Source: Utilizing secondary data from the Central Bank of Nigeria (CBN) is a reliable approach, adding credibility to the study's findings.</p> <p>Methodology: An ex-post facto research design is appropriate for examining the causal relationship between corporate income tax and public investment in agriculture. However, the econometric analysis lacks detail, particularly regarding the chosen statistical method (fully modified ordinary least square method). Providing more explanation and justification for this choice would strengthen the methodology.</p> <p>Addressing Challenges Not Discussed: While the challenges of the agricultural sector are mentioned, the research design does not address how the study controls for external factors influencing public investment. Including this consideration would improve the study's robustness.</p> <p>Theoretical Framework: The Ability-to-Pay Theory and Benefit Received Theory are relevant frameworks. However, consider including a theory that directly addresses the relationship between taxation and public investment, such as Public Choice Theory, to provide a more comprehensive theoretical basis.</p> <p>Policy Recommendations Limited: The suggestion for collaboration between government agencies and stakeholders is a good starting point. However, the recommendations could be more specific and actionable to provide clearer guidance for policymakers.</p> <p>Overall Assessment: The research article provides a solid foundation for investigating the impact of corporate income tax on public investment in Nigeria's agricultural sector. Addressing the weaknesses and incorporating the suggestions above could significantly enhance the study's overall quality and impact.</p>	

**PART 2:**

	<p><b>Reviewer's comment</b></p>	<p><b>Author's comment</b> (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>
<p><b>Are there ethical issues in this manuscript?</b></p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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**Reviewer Details:**

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