

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_126615
Title of the Manuscript:	CORPORATE RISK DISCLOSURE AND FINANCIAL PERFORMANCE OF LISTED INDUSTRIAL GOODS FIRMS IN NIGERIA
Type of the Article	

#### General guidelines for the 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 guidelines for the Peer Review process, reviewers are requested to visit this link:

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#### PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<b>Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.</b>	Corporate risk disclosure plays a critical role in supporting financial performance by promoting transparency, enhancing trust, reducing the cost of capital, and fostering investor confidence. Effective CRD not only helps meet regulatory requirements but also serves as a strategic tool for building a competitive advantage and ensuring long-term sustainability.	
<b>Is the title of the article suitable? (If not please suggest an alternative title)</b>	<b>The title should be</b>  <b>Corporate Risk Disclosure Practice and Financial Performance of listed Industrial goods Firms in Nigeria</b>	
<b>Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.</b>	<b>Hence should be include the Model Name and test specification with software in abstract.</b>	
<b>Are subsections and structure of the manuscript appropriate?</b>	<b>The points 2.1.1.1; 2.1.2.1; 2.1.2.1 should modify with simple</b>	
<b>Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.</b>	<ol style="list-style-type: none"> <li>1. Harris-Tzavalis and Hadri- year?</li> <li>2. Conceptual Framework - 2.4 both ORD why not FDR?</li> <li>3. The test results indicate an f-statistic 4.2.2 please clear the sentence.</li> </ol> <p><b>Test:</b></p> <ol style="list-style-type: none"> <li>4. <b>Variance Inflation Factor</b></li> <li>5. The Breusch-Pagan/Cook-Weisberg test was used to determine heteroscedasticity remove or result show by table and why?</li> <li>6. The Shapiro-Wilk</li> <li>7. The Hausman test</li> <li>8. [N.B: Many tests are used here, but not clearly explanation with table. When The Hausman test is used? Why not mentioned over identification for hypotheses selected. For this study VIF &amp; Hausman tests enough]</li> </ol>	

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<b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b>	<b>The references are sufficient and recent</b>	
<u>Minor</u> REVISION comments  <b>Is the language/English quality of the article suitable for scholarly communications?</b>	The language/English quality of the article suitable but should be short sentence for scholarly communications	
<u>Optional/General</u> comments		

### **PART 2:**

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

### Reviewer Details:

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