

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_111147
Title of the Manuscript:	The Independence of Supreme Audit Institution in Mitigation Financial Fraud 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> <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>Yes, it is as it applies both theoretical and practical perspective to the study of independence of a state audit institution.</p> <p>Yes, it is.</p> <p>Yes, it is.</p> <p>Yes, they are.</p> <p>Yes, it is.</p> <p>Yes, they are.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Yes, English is suitable for scholarly communications.</p>	
<p>Optional/General comments</p>	<p>The paper presents an important study on the independence of the Nigerian Supreme Audit Institution. The study was correctly planned and conducted. It also presents the issue in the theoretical context which adds scientific dimension to this practical study.</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:	Barbara Wieliczko
Department, University & Country	Institute for Rural and Agricultural Development, Polish Academy of Sciences, Poland