

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_118872
Title of the Manuscript:	EFFECT OF AUDIT FEES AND AUDIT TENURE ON EARNINGS MANAGEMENT OF LISTED 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> <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. The manuscript is important for scientific community</p> <p>2. The title of the article is suitable</p> <p>3. The abstract of the article is comprehensive. However, it must be slightly revised to conclude the hypothesis test results</p> <p>4. Subsections and structure of the manuscript is appropriate. However, the literature review section needs to be changed in order. The grand theory is explained first before the definition of each variable.</p> <p>5. I think the manuscript is scientifically correct</p> <p>6. The references are sufficient and recent. .More than 50% have used references in the last 5 years</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>1. Language/english quality is good</p>	
<p>Optional/General comments</p>	<p>The article is quite good, but needs to be revised regarding the meaning of EM as measured by DLLP. Authors need to pay attention to the operational definition of EM as measured by DLLP</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>	

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