

## Review Form 1.7

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_118150</b>
Title of the Manuscript:	<b>An assessment of the influence of structural capital disclosure on the value of listed service firms in Nigeria.</b>
Type of the Article	

### **General guideline for 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 guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journalajebo.com/index.php/AJEBA/editorial-policy> )

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### 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><b>Compulsory</b> REVISION comments</p> <p>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</p> <p>3. <b>Is the abstract of the article comprehensive?</b></p> <p>4. <b>Are subsections and structure of the manuscript appropriate?</b></p> <p>5. <b>Do you think the manuscript is scientifically correct?</b></p> <p>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></p> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>1. The manuscript is moderately important for scientific community.</p> <p>2. The title of the article is suitable.</p> <p>3. In writing, the abstract is acceptable. However, research objectives and problems are missing. A mix of past tense and future tense confuses the reader's understanding.</p> <p>4. Subsections and structure of the manuscript are acceptable. However, the content and the length of each paragraph are too short and limited. Based on the framework, the number hypotheses should be 3, but the authors just specifies a null hypothesis. The variable used in the framework should be the same as the title, Firms' value.</p> <p>5. The manuscript presents a simple analysis, which should be scientifically correct. However, the tool of the statistical analysis tool is not specify.</p> <p>6. The references format is acceptable, but the majority of the sources of references are aging and outdated. The format of the citation need to be reviewed as well.</p> <p>In general, the writing for each section is too brief, and the analysis flow is not smooth, and the reader cannot see the full picture of the research.</p>	
<p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	<p>The English quality of the article is moderately acceptable. It is recommended to send for the proofreading service before submission.</p>	
<p><b>Optional/General</b> 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>	

### Reviewer Details:

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