

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_118154
Title of the Manuscript:	CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN LISTED DEPOSIT MONEY BANKS IN NIGERIA
Type of the Article	

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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>Compulsory REVISION comments</p> <ol style="list-style-type: none"> Is the manuscript important for scientific community? (Please write few sentences on this manuscript) Is the title of the article suitable? (If not please suggest an alternative title) Is the abstract of the article comprehensive? Are subsections and structure of the manuscript appropriate? Do you think the manuscript is scientifically correct? Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>General Comments</p> <p>From my point of view, it is a very interesting topic and simultaneously it seems that to the best of my knowledge is an important study aims to examined the relationship between corporate governance and corporate social responsibility (csr) practices among listed deposit money banks in Nigeria. <i>Ex-post facto</i> research design was employed. The population of the study comprised of the 15 deposit money banks in Nigeria listed on the Nigerian Exchange Group (NGX) as at 31st December,2022, which formed the sample size using census sampling method. Data were obtained from the annual audited financial reports of the banks from the period 2011 to 2022. Data were analysed using the Panel Corrected Standard Errors (PCSE) regression method. The findings revealed that there is a significant positive relationship between transparency measured by the transparency index and CSR practices, a significant positive relationship between environmental sustainability measured by the Dow jones sustainability indices and CSR, and stakeholders' engagement measured by stakeholder's feedback score has a positive but insignificant relationship with CSR practices. The study concluded that adherence to corporate governance codes, especially in areas of environmental sustainability and transparency, enhances csr practices. It recommended that Deposit money banks should pay keen attention to corporate governance practices, especially in environmental sustainability. Regulators are also advised to entrench stakeholders' engagement committees in corporate governance codes to foster better stakeholder engagement.</p> <p>The paper consists of the sections: <i>Introduction, Literature Review, Methodology, Data Analysis and Discussion of Findings, Conclusion and Recommendations.</i></p> <p>However, I find some recommendations:</p> <ol style="list-style-type: none"> The abstract must contains the main purpose of the paper, the research method used in the research and the main contributions. It would be very useful to add in the "Introduction" section the purpose, objectives and hypothesis of the research. The Literature review section cannot be missing from the paper and must be presented separately from the Introduction section. We consider that the introduction should specify the novelty of the paper compared to other papers published in this area. The research is well based on science and the results are in agreement with the theoretical part. From my point of view, the paper is original and the topic addressed brings added value to the specialized literature regarding development. The paper is well written and easy to read. The research is well based on science and the results are in agreement with the theoretical part. The model applied to the analyzed data is correctly used in the analysis undertaken, it is a strength point of this paper. Also, we consider that the literature is not enough and we recommend the authors to refer to other recent works indexed in Web of Science, Scopus, Emerald and Cambrige. We suggest that the authors cite papers indexed in Web of Science Journals, such as: <ol style="list-style-type: none"> Batrancea L., Batrancea I., Moscviciov A. (2009), The Roots of the World Financial Crisis, <i>Annals of Faculty of Economics</i>, 3(1):57-62. Moscviciov, A., Bătrâncea, I., Bătrâncea,M., Bătrâncea, L.M. (2010) Financial Ratio 	

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	<p>Analysis Used In the It Enterprises, <i>Annals of the University of Oradea: Economic Science</i>, 19(2):600-603.</p> <p>3. Batrancea LM, Nichita A, Balci MA, Akgüller Ö (2023) Empirical investigation on how wellbeing-related infrastructure shapes economic growth: Evidence from the European Union regions. <i>PLoS ONE</i> 18(4): e0283277. https://doi.org/10.1371/journal.pone.0283277, ISSN:1932-6203.</p> <p>5. We also consider that an important cause that influences GDP is fiscal compliance and therefore even if this variable was not taken into account, the authors should refer to the works published on this topic, namely:</p> <p>4. Batrancea L.M., Nichita R.A., Batrancea I. (2012), Tax Non-Compliance Behavior in the Light of Tax Law Complexity and the Relationship between Authorities and Taxpayers, <i>Annals of the Alexandru Ioan Cuza University-Economics</i>, 59(1), pp.97–106.</p> <p>5. Nichita R.A., Batrancea L.M., (2012), The Implications of Tax Morale on Tax Compliance Behavior, <i>Annals of University of Oradea: Economic Science</i>, 21(1)1, 739–744.</p> <p>7. Another important cause that must be mentioned in the paper is the link between GDP, fiscal compliance and shadow economy, as the independent variables fiscal compliance and shadow economy strongly influence GDP. In this sense, I recommend the authors to quote the paper:</p> <p>6. Batrancea L., Nichita A., Batrancea I., Gaban L. (2018). „The Strenght of the Relationship Between Shadow Economy and Corruption: Evidence from a Worldwide Country-Sample”. <i>Social Indicators Research</i>, 138(3), 1119-1143; DOI: 10.1007/s11205-017-1696-z</p> <p>We recommend the authors to number the paragraphs: 1. Introduction; 2. Literature Review; 3. Methods and Results, Discussions and Conclusions. In conclusion, the article should be thoroughly rebuilt (changes in structure recommended above). It should also be enhanced with a review of the literature adequate to the subject and a broader interpretation and commentary of the research results.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Yes</p>	
<p>Optional/General comments</p>	<p>The Manuscript needs careful English proofreading because there are some shortcomings. For instance, the article “the” is sometimes missing in front of nouns, the message in some paragraphs is not clear enough.</p>	

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PART 2:

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

Reviewer Details:

Name:	Batrancealarissa Margareta
Department, University & Country	Babes-Bolyai University, Romania