

**Review Form 1.7**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_114401</b>
Title of the Manuscript:	<b>Corporate Governance and Performance of Listed Firms in Nigeria</b>
Type of the Article	

**Review Form 1.7**

**PART 1: Review Comments**

	<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)
<p><b>Compulsory</b> REVISION comments</p> <ol style="list-style-type: none"> <li><b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li><b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li><b>Is the abstract of the article comprehensive?</b></li> <li><b>Are subsections and structure of the manuscript appropriate?</b></li> <li><b>Do you think the manuscript is scientifically correct?</b></li> <li><b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></li> </ol> <p><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<ol style="list-style-type: none"> <li>The topic under study is very current especially in the emerging markets as they design the governance systems/mechanism hence the manuscript is very important,</li> <li>Corporate Governance and Performance of Firms listed in the Nigerian Exchange Group,</li> <li>Abstract comprehensible enough</li> <li>subsections and structure are appropriate, though need to consider a sub section on Theoretical framework.</li> <li>Result of the regression tests are correct, well presented and interpreted.</li> <li><b>None</b></li> </ol> <p><b>Additional suggestions and comments</b></p> <ul style="list-style-type: none"> <li>What is the study objectives, I can only see hypothesis, is that sufficient</li> <li>Latest citations used, well done, check on the citation style</li> <li>Show how the past studies under Empirical Review section relates, converges or diverges with the study variables of this study</li> <li>Operationalization, Description, and Measurement of Variables, well done.</li> <li>What were the theories underpinning this study, and how does the theories relate to the study variables?</li> <li>Author to consider justifying how from a target population of 153 companies, they arrived at a sample size of 10 firms,</li> <li>Be consistent on use of 'companies' vs 'firms',</li> <li>Interchange use of publicly traded companies' vs listed firms, are they same or different?</li> <li>Sub section, 4.1 Descriptive Statistics, page 11. The paragraph should begin with: Table 2 and not Table 1,</li> <li>Recheck on the interpretation of Std. Dev for Table 2 and ensure harmonization for 3 variables.</li> <li>Source at the bottom of the table, I would consider removing unless if it from a different authorship,</li> <li>Section on Discussion of Findings; though previous works are cited at the last paragraph, for paragraphs 1 to 3 it is advisable to support the statements and study findings with some of the previous works already reviewed, by showing diverging and converging points/opinions.</li> <li>It is recommended to discuss study findings by providing diverging and converging points,</li> <li>Discussion of 4.2.1 Regression Diagnostics, well done, though advisable to cite the authorities behind the text discussed,</li> <li>Last paragraph on page 16: This study contributes to the understanding of <b>factors</b> influencing the performance of listed firms in Nigeria.....,Was the study about factors influencing performance or influence of corporate governance on performance?</li> <li>Value of the study and its contribution to practice well-articulated, though not to theory and academia</li> <li>Consider providing areas for further studies</li> </ul>	
<p><b>Minor</b> REVISION comments</p> <ol style="list-style-type: none"> <li><b>Is language/English quality of the article suitable for scholarly communications?</b></li> </ol>	<p>The article is suitable for scholarly communications subject to the above mentioned minor corrections</p>	

**Review Form 1.7**

<b>Optional/General</b> comments		
----------------------------------	--	--

**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <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>
<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:**

Name:	<b>Dennis Mucee Ncurai</b>
Department, University & Country	<b>Jomo Kenyatta University of Agriculture and Technology, Kenya</b>