

**Review Form 1.7**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_113606</b>
Title of the Manuscript:	<b>Does Female Board Presence Moderate on the relationship between Board Characteristic and Capital Structure? Evidence from Nigeria Listed Firms.</b>
Type of the Article	<b>Research article</b>

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**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> <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><b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</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>Adequate</p>	
<p><b>Optional/General</b> comments</p>	<p>Abstract; It is 274 words, 150 – 200 words.</p> <p>Background; it is a strongly good argument, why the researcher to do this research, and supported by many previous research</p> <p>Literature review; It is using the agency and Resource Dependency Theory and the relationship these theory to the researchers idea.</p> <p>Methods; Sample, variable and data analysis are very clear</p> <p>Result and discuss; The result of data processing, findings and discuss are clear.</p> <p>Conclusion: it is too long.</p> <p>Inconsistency of references writing</p> <ol style="list-style-type: none"> <li>1. Agyemang-Mintah, P., &amp; Schadewitz, H. (2019). Gender diversity and firm value: evidence from UK financial institutions. <i>International Journal of Accounting &amp; Information Management</i>. Vol. 27 No. 1, pp. 2-26. <a href="https://doi.org/10.1108/IJAIM-06-2017-0073">https://doi.org/10.1108/IJAIM-06-2017-0073</a> → Agyemang-Mintah, P., &amp; Schadewitz, H. (2019). Gender diversity and firm value: evidence from UK financial institutions. <i>International Journal of Accounting &amp; Information Management</i>, 27(1), 2-26. <a href="https://doi.org/10.1108/IJAIM-06-2017-0073">https://doi.org/10.1108/IJAIM-06-2017-0073</a> and others with the same cases.</li> <li>2. Alves, P., Couto, E.B., &amp; Francisco, P.M., (2015). Board of directors' composition and capital structure. <i>Research in International Business and Finance</i>, <a href="http://dx.doi.org/10.1016/j.ribaf.2015.03.00">http://dx.doi.org/10.1016/j.ribaf.2015.03.00</a> → there is volume, issues and pages.</li> <li>3. Pucheta-Martinez, M. C., Gallego-Álvarez, I., &amp; Bel-Oms, I. (2019). Board</li> </ol>	

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	<i>structures, liberal countries, and developed market economies. Do they matter in environmental reporting? An international outlook. Business Strategy and the Environment, forthcoming → we do not know, what is it? Article or what. There is no name of journal, volume, issues, page.</i>	
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**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:**

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Department, University & Country	<b>Universitas Sriwijaya, Indonesia</b>