

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_115899
Title of the Manuscript:	Sustainability Reporting and Performance of Selected Quoted Firms in Nigeria
Type of the Article	Original Research 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"> 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<ol style="list-style-type: none"> 1. The manuscript does not show the importance of the scientific community. Introduction: <ol style="list-style-type: none"> a. Justify a clear problem statement for the performance of quoted firms in Nigeria. b. Justify and elaborate on how the sustainability reporting among Nigerian firms with proof. c. Justify and prove the financial performance in Nigeria that can be mapped in the performance of quoted firm's context. d. The problem or issues arise should be outline based on the current situation. e. There is no clear problem statement that this study encounter to solve for novelty contribution. Literature Review: <ol style="list-style-type: none"> a. A clear problem statement is needed to develop a clear and objectively needed research model. b. Justify and explain with proof how the sustainability reporting and firm performance impacts in Nigeria. c. Justify and explain with proof how the integration of the governance information disclosure, credibility information disclosure, environmental profile disclosure, and net profit margin in the Nigeria context. d. Justify and explain with proof how the integration of the Stakeholder Theory is relevant with the sustainability reporting and firm performance of quoted firms in Nigeria context. Methodology: <ol style="list-style-type: none"> a. Justify and explain the research process in detail for this study aligned with the problem statement. b. Justify the methodology process and explain in detail how the adopted or adapted methods were done for this quantitative method approach. Results and Discussion: <ol style="list-style-type: none"> a. A clear problem statement referring to the model is required. Refine this section accordingly. b. How the findings mapped with the sustainability reporting and firm performance of quoted firms of this research intended to solve based on the problem statement? Clear justification and explanation are needed. c. Analysis of data findings needed significant values based on the problem statement and the sustainability reporting and firm performance of quoted firms. Where is the comparison of data analysis from previous study and this research is solving? Refine this section accordingly. Conclusion: <ol style="list-style-type: none"> a. Clear justification and findings need to be stated accordingly based on the problem statement. b. Refine and restructure the conclusion accordingly. c. Elaboration and justification are needed based on the literature outcomes and prove it based on the problem statement outcomes of this study. d. Elaborate on the variables accordingly and conclude the final model based on the gaps and literature findings. 2. The title of the article is suitable and focuses on the sustainability reporting and firm performance of quoted firms in Nigeria. 	

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	<p>3. The abstract of the article is not comprehensive.</p> <p>Abstract: Need to be refined for clear novelty justification.</p> <p>Introduction: A clear definition and elaboration need to be justified the performance of quoted firms in Nigeria.</p> <p>Problem Statement: A proper statement and justification need to be stated and elaborated to show the problem that this research intends to solve.</p> <p>Objective: A clear research objective needs to be stated based on answering the problem statement above, that shows the novelty of this research context.</p> <p>Methods: A proper statement and elaboration are needed to show what methods have been used and how these methods will assist in solving the problems and answering the objective of the research context.</p> <p>Results and Findings: The significance value of the sustainability reporting and the financial performance need to be stated and explained. A clear statement with proof needs to be justified for novelty contribution.</p> <p>4. The subsections and structure of the manuscript are not appropriate and need to be restructured based on.</p> <ol style="list-style-type: none"> 1. Introduction. 2. Literature Review. 3. Research model. 4. Methodology. 5. Discussion. 6. Conclusion. <p>5. The manuscript is not scientifically correct, where certain variables and development are not properly evaluated and there is no clear problem statement for the study development.</p> <p>6. References: Need to be latest from the duration of 5 years from 2020 to 2024.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<ol style="list-style-type: none"> 1. Proofreading needs to be done for clear sentences and grammatical errors throughout the manuscript. 2. All Abbreviations need to be stated clearly throughout the manuscript and re-check accordingly. 	
<p>Optional/General comments</p>	<ol style="list-style-type: none"> 1. Refine and restructure the article for clear novelty that shows the valuable findings from the study and creates a better understanding of the readers' perspectives. 	

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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