

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_115799
Title of the Manuscript:	THE EFFECT OF AMORTIZING THE VALUE OF HUMAN RESOURCE COST ON THE FINANCIAL PERFORMANCE OF NIGERIA BANKS
Type of the Article	Research Paper

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PART 1: Review Comments

	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>
<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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<ul style="list-style-type: none"> • The research work is in fact of importance and relevance to the scientific community as it primarily focuses on the most valuable intangible assets, the human recourses, and their cost amortization impact on the financial performance of banks, which are again the crucial players in the development of any nation's economy. • Small change is suggested to the title: the Financial Performance of 'Nigerian Banks' or 'the Banks in Nigeria' • Abstract is comprehensive reflecting the flow of the paper. • Introduction (1.0) to the paper needs to be more smooth and may include the latest developments in your research area, the research gaps that you have identified, and the need for the current research. • In the Methodology (3.0) it is mentioned that the section B of the questionnaire is divided into 5 subheadings, but only 2 are given. Suggested to indicate the remaining 3 also. • Suggested that the researcher follows the same order of subheadings in the analysis section also, as is mentioned in the methodology, to ensure the continuity and flow. • Conclusion (5.2) is focused on the challenges the researcher faced while conducting the study. Ideally, 'conclusion' should be the last section of the paper and should provide an overview of the entire work. • The researcher made use of the apt statistical analysis that provided base for the scientific validity of the work. • It is observed that the references quoted do not include recent works (the most recent being 2012) which is a major flaw, as it may not reflect the latest research and developments in the area of study. Strongly suggested to review and include the latest contributions on the topic. • Suggested to provide DOI links to the references. 	
<p>Minor REVISION comments</p> <ol style="list-style-type: none"> 1. Is language/English quality of the article suitable for scholarly communications? 	<ul style="list-style-type: none"> • The language used is easy and understandable 	
<p>Optional/General comments</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:

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