

**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	

**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><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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>Selected variable is not that much reliable</p> <p>Yes</p> <p>Average</p> <p>No</p> <p>Not all</p> <p>This study and conclusion is not apply to whole industry, so they have to change some variable</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>It is fine</p>	
<p><b>Optional/General</b> comments</p>	<p>This study and conclusion is not apply to whole industry, so they have to change some variable</p> <p>Still researchers have to focus on variables</p> <p>Still researchers have to improve selected methodology party</p>	

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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:**

Name:	<b>Suresh Vasani</b>
Department, University & Country	<b>Atmiya University, India</b>