

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_124714
Title of the Manuscript:	Corporate Governance in Nigeria: A Review of Developments
Type of the Article	

PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	This manuscript provides a comprehensive review of the evolution of corporate governance in Nigeria. By focusing on the regulatory frameworks, key milestones and persistent challenges, the study offers insights into how governance codes and principles are enforced within the Nigerian corporate sector. It also highlights the role of various regulatory agencies in promoting transparency and accountability, which is important for policymakers, industry professionals to improve corporate governance practices. However, it would be more beneficial if this study made a stronger focus on practical solutions to the ongoing governance challenges. Overall, it contributes meaningfully to the ongoing discourse on governance reform in Nigeria.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title, " Corporate Governance in Nigeria: A Review of Developments " – is generally clear but it could be more specific to reflect the focus of the article. The paper mainly emphasis on regulatory framework, challenges and the role of various regulatory agencies in the development process of corporate governance in Nigeria. So, the proposed title could be: "Corporate Governance in Nigeria: Evolution, Regulatory Frameworks and Challenges" OR "Corporate Governance in Nigeria: A Review of Key Milestones, Regulations and Challenges"	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	Please omit the term 'Place and Duration of Study' in abstract which is unnecessary. The term 'theoretical review' might be better framed as 'literature review'. The methodology section is not very much clear – it could be enhanced by specifying which policy documents were examined and also explain how these documents were analysed.	
Are subsections and structure of the manuscript appropriate?	for more clarity extended sub-sections are required particularly in 2.1: Codes of Corporate Governance in Nigeria; in 3.1: Challenges Facing Corporate Governance in Nigeria.	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	I don't think the manuscript is scientifically robust as it's a theoretical or policy review, it should have a systematic approach for categorizing and analysing the regulatory framework. It is expected to have a critical analysis of the findings which is absent here. The paper not addressing the potential implications for policy, practice or future research.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	It should be more. There are only 20% reference updates last 5 years.	

Review Form 3

Minor REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	Yes	
Optional/General comments	<ul style="list-style-type: none">• Think about modifying the paper title• More critical analysis is required• Inclusion of more recent references• Rearrange the conclusion section to recommend new insights	

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)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	Tanzina Haque
Department, University & Country	University of Dhaka, Bangladesh