

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_127637
Title of the Manuscript:	ENVIRONMENTAL ACCOUNTING AND PERFORMANCE OF PETROLEUM AND COMMUNICATION FIRMS IN NIGERIA
Type of the Article	

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This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guidelines for the Peer Review process, reviewers are requested to visit this link:

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PART 1: Comments

	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.	The manuscript is expected to strengthen the various Institutions to ascertain the best policy to adopt in mitigating the adverse effect of petroleum exploitation on the environment and on the host communities. Environmental sustainability and appropriate compensations to the host communities are key in environmental accounting. The recommendations are expected to form a blueprint for the petroleum industry performance profile.	
Is the title of the article suitable? (If not please suggest an alternative title)	I do not think that the title is suitable. It should be: Environmental Accounting and Performance of Petroleum Industry in Nigeria.	
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.	Communication firms should be deleted as they are not mutually inclusive with the Petroleum industry. They are mutually exclusive, though Social media or Communication firms can sell the industry like any other industry. Petroleum industry performance predicates the effect on community development, not the other way round.	
Is the manuscript scientifically, correct? Please write here.	The manuscript is on the average, scientific.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references should have been sufficient, but some are not relevant. Most of the references are not recent. The writer should have made reference to the Journal below ISSN 2349-7831 International Journal of Recent Research in Social Sciences and Humanities (IJRSSH) Vol. 5, Issue 3, pp: (46-60), Month: July - September 2018, Available at: www.paperpublications.org RESOLVING THE NIGER DELTA REGION OF NIGERIA CRISIS THROUGH THE USE OF ENVIRONMENTAL ACCOUNTING FOR SUSTAINABLE DEVELOPMENT Dr. Isaac Esezobor Ogbeifun	
Is the language/English quality of the article suitable for scholarly communications?	I believe the English quality of the article is suitable for scholarly communications.	
<u>Optional/General</u> comments	The resultant environmental degradation incidented by the Petroleum industry occupation is not properly emphasised. Also, there is no emphasis on various institutional neglects and the adverse reactions of host communities, where oil is exploited, which necessitates the use of environmental accounting. However, the article should be accepted after the necessary amendments. The paper needs to be corrected in line with my observations and recommendations to qualify for publications.	

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>	

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