

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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PART 1: Review Comments

<u>Compulsory</u> REVISION 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. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	The manuscript is important considering the fact that environmental challenge is a global problem. Addressing and accounting for this challenge will not only benefit the firms but also the environment where they operate.	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes, the title is suitable	
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.	The abstract is comprehensive however, I suggest that 1. Proxy for environmental accounting should be included 2. Findings should be clearly state. 3. At least one recommendation should be included	
Are subsections and structure of the manuscript appropriate?	Yes, subsections and structure of the manuscript appropriate	
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.	The manuscript is scientifically robust and technically sound. The subject matter was well covered, and findings well related to previous studies	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references sufficient with some recent. However there are lots of old references, about 67% of the references are 10 years and above old	
<u>Minor</u> REVISION comments	Yes the language/English quality of the article is suitable for scholarly communications.	
Is the language/English quality of the article suitable for scholarly communications?		
<u>Optional/General</u> comments		

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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