

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	Research article

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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.	CSR and environmental accounting is the need of the hour. It is the responsibility of every organization to spend some percentage of profit towards the development of the society and environmental protection. There are various nationwide or international guidelines that should be adhered by the organizations to adopt CSR activities and the same should be disclosed to the stakeholders transparently after completion of audit process. When stakeholders look into the reports, it creates awareness and motivates them to adopt the same. Therefore, it is required to write more articles on the sustainability, CSR and allied concepts.	
Is the title of the article suitable? (If not please suggest an alternative title)	CSR INITIATIVES AND ITS IMPACT ON THE PERFORMANCE OF NIGERIAN PETROLEUM AND COMMUNICATION FIRMS	
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.	Few major points are missing in the abstract, they are; <ol style="list-style-type: none"> 1. Data collection sources 2. Recommendations of the study and 3. Practical implications of the study 	
Is the manuscript scientifically, correct? Please write here.	<ol style="list-style-type: none"> 1. To test the hypotheses, statistical analysis has been conducted by the author but not furnished any sample of the collected data (CDC/ROA) in the tabulation form for the future reference to the readers. 2. It is not clearly mentioned about the period of the data collection for analysis purpose. 3. The performance of the company cannot be measured solely based on ROA because there are various major financial variables are there. Hence, it is not feasible to test the performance based on the single proxy variable. 	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The author may add the sources of the website from where annual reports were extracted	
Is the language/English quality of the article suitable for scholarly communications?	Few spelling mistakes and grammatical errors were found out	
Optional/General comments	<ol style="list-style-type: none"> 1. The author has not focused on the environmental accounting concept but highlighted on community development concept and employee health/ safety at the workplace. Hence, the title should be changed. 2. In page No.5, the heading is Environmental health and safety but the content is about employee health and safety at the workplace. 	

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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