

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Advanced Research and Reports</a>
Manuscript Number:	Ms_AJARR_121762
Title of the Manuscript:	ACCOUNTING INFORMATION AND ITS ROLE IN THE MANAGEMENT OF THE FOREIGN EXCHANGE AND INFLATION IN NIGERIA
Type of the Article	

#### **General guidelines for the Peer Review process:**

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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**Review Form 3**

**PART 1: Review Comments**

<b>Compulsory</b> REVISION comments	<b>Reviewer's comment</b>	<b>Author's Feedback</b> (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.	The idea of the paper is interesting, but the presentation lacks coherence. The red line is hard to follow. The first part of the paper is a never-ending introduction, the authors insisting on their intention regarding the paper. The literature and empirical reviews are interesting. The empirical study lacks consistency, the sample of 40 people being non-significant. The relevance of the study, based only on Nigerian experience, is under question.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title of the paper suits the content.	
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 not related to the content of the paper. In the abstract, we find "The study reveals a significant positive correlation between the use of accounting information and management of exchange rate volatility and mitigation of inflationary pressure." – where is this affirmation demonstrated?	
Are subsections and structure of the manuscript appropriate?	No. The paper does not have a clear structure.	
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.	In my opinion, the scientific correctness of the manuscript is under question, given that the empirical part is thin and simple, based only on 40 respondents.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. -	The references are mainly related to Nigerian situation. Maybe in the literature part, some discussion would be interesting, related to countries with the same economic status, as a comparison.	
<b>Minor</b> REVISION comments	The paper needs English proofing.	
Is the language/English quality of the article suitable for scholarly communications?		
<b>Optional/General</b> comments	The paper need structure: <ul style="list-style-type: none"> <li>- Introduction: general state of knowledge in the field, the gap the paper fills, the objective of the paper and its structure</li> <li>- Literature review.</li> <li>- Methodology</li> <li>- Results and discussions – but with few more tables and comments than the current state of the paper</li> </ul>	

**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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:**

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