

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_128816
Title of the Manuscript:	Investigating Bank Financing and the Financial Performance of Listed Manufacturing Companies 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:

<https://r1.reviewerhub.org/general-editorial-policy/>

#### **Important Policies Regarding Peer Review**

Peer review Comments Approval Policy: <https://r1.reviewerhub.org/peer-review-comments-approval-policy/>

Benefits for Reviewers: <https://r1.reviewerhub.org/benefits-for-reviewers>

**Review Form 3**

**PART 1: Comments**

	<b>Reviewer's comment</b>	<b>Author's Feedback</b> <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<b>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.</b>	This manuscript addresses a critical issue in the Nigerian economy by exploring the relationship between bank financing and the financial performance of manufacturing companies. Given the manufacturing sector's role in economic development, understanding how financial mechanisms impact this sector is vital for policymakers, financial institutions, and business leaders. The findings could inform strategies to enhance access to financing, ultimately contributing to the sector's growth and sustainability.	
<b>Is the title of the article suitable? (If not please suggest an alternative title)</b>	The title "Investigating Bank Financing and the Financial Performance of Listed Manufacturing Companies in Nigeria" is suitable for the study. It clearly reflects the focus on bank financing and its impact on the financial performance of manufacturing firms, which is the core of the research	
<b>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.</b>	The abstract provides a concise overview of the study's objectives, methodology, and key findings. However, it could benefit from a clearer statement of the implications of the findings for stakeholders in the manufacturing sector. Additionally, including a brief mention of the specific recommendations could enhance its comprehensiveness. The subsections and overall structure of the manuscript are appropriate. The organization follows a logical flow, moving from the introduction to the literature review, methodology, results, and discussion. This structure aids in the clarity and coherence of the research narrative.	
<b>Is the manuscript scientifically, correct? Please write here.</b>	The manuscript demonstrates scientific robustness through its use of established theories and empirical methods. The application of the Ordinary Least Square technique for hypothesis testing is appropriate for the data type and research questions. Furthermore, the study's reliance on secondary data from reputable sources, such as the Central Bank of Nigeria, adds credibility to the findings. The use of co-integration analysis also strengthens the technical soundness of the research.	
<b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b>	The references cited in the manuscript are generally sufficient and include recent studies relevant to the topic. However, it would be beneficial to include more recent literature from 2022,2023 and 2024 to ensure the research is grounded in the latest findings. Additionally, all references mentioned in the text should be consistently listed in the reference section.	
<b>Is the language/English quality of the article suitable for scholarly communications?</b>	Yes it is suitable for scholarly communication	
<b>Optional/General</b> comments	One limitation of the study is its focus on only 13 listed industrial goods companies, which may not fully represent the broader manufacturing sector in Nigeria. Expanding the sample size or including unlisted companies could provide a more comprehensive view. Additionally, the study could explore qualitative methods, such as interviews with industry stakeholders, to gain deeper insights into the challenges faced by manufacturing firms in accessing bank financing. The article flows well, with a clear progression from the introduction to the conclusion. The introduction effectively sets up the research problem and objectives, while the literature review provides a solid foundation for the study. The methodology is mathematically explained, detailing the model specifications and variables used. The results and discussion sections are well-integrated, allowing for a thorough interpretation of the findings. Ethical considerations are adequately addressed, and the conclusions and recommendations are practical and relevant to the industry. Overall, the manuscript is well-researched and presents valuable insights into the relationship between bank financing and manufacturing performance in Nigeria. Future studies could consider longitudinal analyses to assess changes over time or comparative studies with other countries facing similar economic challenges. Additionally, enhancing the discussion on the implications of the findings for policy and practice would strengthen the manuscript further.	

**PART 2:**

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

### Review Form 3

**Reviewer Details:**

<b><u>Name:</u></b>	Ravirajan Karunanithi
<b><u>Department, University &amp; Country</u></b>	United States