

### Review Form 3

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Journal Name:	<a href="#">Journal of Engineering Research and Reports</a>
Manuscript Number:	Ms_JERR_129818
Title of the Manuscript:	Data Governance for Emerging Technologies: A Conceptual Framework for Managing Blockchain, IoT, and AI
Type of the Article	Research Paper

#### **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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#### **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 paper addresses pressing global issues related to disruptive technologies, including artificial intelligence (AI), blockchain, big data analytics, and the Internet of Things (IoT). These technologies are reshaping industries, transforming traditional practices, and presenting both opportunities and challenges. The study explores their applications, implications, and potential to solve complex problems in various domains such as finance, healthcare, governance, and supply chain management. It also examines ethical concerns, regulatory challenges, and the societal impact of these technologies, offering insights and recommendations for their responsible adoption and integration into contemporary systems.	
Is the title of the article suitable? (If not please suggest an alternative title)	The topic is suitable for publication.	

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<p><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></p>	<p><b>The abstract is comprehensive and well stated.</b></p>	
<p><b>Is the manuscript scientifically, correct? Please write here.</b></p>	<p><b>The paper is conceptual paper, therefor is not scientifically proved.</b></p>	
<p><b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b></p>	<p><b>I will recommend that the author(s) should include the following references by reading paper to improve the quality of this work.</b></p> <p>Akinadewo I. S., Dagunduro M. E., &amp; Osatuyi Y.A. (2023). In what way does blockchain technology tie with the efficacy of accounting practice in Nigerian accounting firms? <i>International Journal of Business and Management Review</i>, 12(1), 96-117. <a href="https://doi.org/10.37745/ijbmr.2013/vol11n1196117">https://doi.org/10.37745/ijbmr.2013/vol11n1196117</a></p> <p>Akinadewo, I. S., Dagunduro, M. E., Adebisi, I. M., Ogundele, O. S., &amp; Akinadewo, J. O. (2023). An Assessment of the impact of disruptive technologies on the efficacy of accounting practices in selected southwestern states, Nigeria. <i>International Business &amp; Economics Studies</i>, 5(3), 1-21. <a href="https://doi.org/10.22158/ibes.v5n3p1">https://doi.org/10.22158/ibes.v5n3p1</a></p> <p>Akinadewo, I. S., Dagunduro, M. E., Akinadewo, J. O., Oluwagbade, I. O., &amp; Akpan, J. U. (2024). How does artificial intelligence and accountability optimize energy management and cost reduction in Nigeria's manufacturing firms? In <i>2024 International Conference on Science, Engineering and Business for Driving Sustainable Development Goals (SEB4SDG)</i> (pp. 1-12). IEEE. <a href="https://doi.org/10.1109/SEB4SDG60871.2024.10629858">https://doi.org/10.1109/SEB4SDG60871.2024.10629858</a></p> <p>Busayo, T. O., Igbekoyi, O. E., Oluwagbade, O. I., Adewara, Y. M., Dagunduro, M. E., &amp; Boluwaji, Y. D. (2023). Artificial intelligence and service quality of telecommunication firms in Nigeria. <i>Journal of Economics, Finance and Accounting Studies</i>, 5(3), 203-214. <a href="https://doi.org/10.32996/jefas.2023.5.3.16">https://doi.org/10.32996/jefas.2023.5.3.16</a></p> <p>Dagunduro, M. E., Falana, G. A., Adewara, Y. M. &amp; Busayo, T. O. (2023). Application of artificial intelligence and audit quality in Nigeria. <i>Humanities, Management, Arts, Education &amp; the Social Sciences Journal</i>. 11(1), 39-56. <a href="https://dx.doi.org/10.22624/AIMS/HUMANITIES/V11N1P4">https://dx.doi.org/10.22624/AIMS/HUMANITIES/V11N1P4</a></p> <p>Falana, G. A., Igbekoyi, O. E., &amp; Dagunduro, M. E. (2023). Effect of big data on accounting information quality in selected firms in Nigeria. <i>International Journal of Research and Innovation in Social Science</i>, 7(3), 789-806. <a href="https://doi.org/10.47772/IJRISS">https://doi.org/10.47772/IJRISS</a></p> <p>Igbekoyi, O. E., Oke, O. E., Awotomilusi, N. S., &amp; Dagunduro, M. E. (2023). Assessment of big data and efficacy of accounting practice in Nigeria. <i>Asian Journal of Economics, Finance and Management</i>, 5(1), 297-312. <a href="https://globalpresshub.com/index.php/AJEFM/article/view/1862">https://globalpresshub.com/index.php/AJEFM/article/view/1862</a></p> <p>Owonifari, V. O., Igbekoyi, O. E., Awotomilusi, N. S., &amp; Dagunduro, M. E. (2023). Evaluation of artificial intelligence and efficacy of audit practice in Nigeria. <i>Asian Journal of Economics, Business and Accounting</i>, 23(16), 1-14. <a href="https://doi.org/10.9734/ajeba/2023/v23i161022">https://doi.org/10.9734/ajeba/2023/v23i161022</a></p> <p>Raji, Y., &amp; Dagunduro, M. E. (2024). The future of accounting: Efficacy of big data on accountant's functions in the accounting information systems. <i>Asian Journal of Economics, Business and Accounting</i>, 24(11), 162–177. <a href="https://doi.org/10.9734/ajeba/2024/v24i111549">https://doi.org/10.9734/ajeba/2024/v24i111549</a></p>	
<p><b>Is the language/English quality of the article suitable for scholarly communications?</b></p>	<p><b>The language used is good for scholarly communications.</b></p>	
<p><b>Optional/General</b> comments</p>	<p><b>See the suggestions highlighted in the manuscript.</b></p>	

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**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>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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