

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_77142/6.11.2021
Title of the Manuscript:	On Exports and Capital Formation in Nigeria
Type of the Article	

General guideline for 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 guideline for Peer Review process, reviewers are requested to visit this link:

(<http://peerreviewcentral.com/page/manuscript-withdrawal-policy>)

Review Form 1.6

PART 1: Review Comments

	Reviewer's comment	Author's comment (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)
Compulsory REVISION comments		
Minor REVISION comments	<p>General Comments</p> <p>From my point of view, it is a very interesting topic and simultaneously it seems that to the best of my knowledge is an important empirical research to study the link between revenue collection and internal controls over the years in Morogoro Municipality. The paper consists of the following sections: Introduction, Literature Review, Methodology, Discussion of Results and Conclusion.</p> <p>However, I find some recommendations:</p> <ol style="list-style-type: none"> 1. The abstract must contains the main purpose of the paper, the research method used in the research and the main contributions. 2. It would be very useful to add in the "Introduction" section the purpose, objectives and hypothesis of the research. 3. We consider that the introduction should specify the novelty of the paper compared to other papers published in this area. 4. I consider that the VIF test shows a possible multicollinearity between the independent variables. 5. I believe that the paper can be improved if an econometric analysis is done with fixed effects and variable cross-section time effects. 6. Also, we consider the literature is not enough and that is why, we recommend the authors to refer to other recent works indexed in Web of Science, Scopus, Emerald, Cambridge, and MDPI Journals. We suggest that the authors cite papers published in MDPI journals and Web of Science Journals. 7. I propose to the authors the structuring of the paper on the following sections without numbering: Introduction, Literature review, Method and Results and Conclusions. <p>In conclusion, the paper can be published after minor revisions. It should also be enhanced with a review of the literature adequate to the subject and a broader interpretation and commentary of the research results.</p>	
Optional/General comments		

PART 2:

	Reviewer's comment	Author's comment (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:

Name:	Larissa Batrancea
Department, University & Country	Babes-Bolyai University, Romania