

**Review Form 1.6**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_78172
Title of the Manuscript:	CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL SUSTAINABILITY OF OIL AND GAS FIRMS IN NIGERIA
Type of the Article	Short Research 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:

<https://www.journalajebo.com/index.php/AJEBA/editorial-policy>

**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)
<b>Compulsory</b> REVISION comments	<p>-What is the theory related to the CSR? Please discuss this section before Net Profit Margin (NPM) and Return on Assets (ROA).</p> <p>-Before discussing Net Profit Margin (NPM) and Return on Assets (ROA), please include a short description what they are meant for? The proxy for?</p> <p>-The research gap being highlighted is insufficient. "From extant literature, there is no conclusive evidence on corporate social responsibility and financial sustainability as previous investigations have not produced a consistent result." Please include more solid and convincing research gap.</p> <p>-The sample only include 7 firms, how could this sufficient to form a valid research?</p> <p>-The result is too simple. Just run the data from Eview then paste the answer. Please refer to other articles, how they present regression result.</p> <p>-Conclusion is merely a summary. Should highlight what is the practical implication from the outcome of the study.</p>	
<b>Minor</b> REVISION comments	Not applicable.	
<b>Optional/General</b> comments	Not applicable.	

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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>	

**Reviewer Details:**

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