

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
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:

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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	<p>The paper is a valuable contribution to its field. The methods are properly selected, the topic selection is interesting and scientific soundness is added. However, it is a bit forced. I suggest adding more opinions to the paper and do not give so much emphasis to proving the methodological procedures. Sometimes it is enough if the paper just refers to a statistical handbook, it is unnecessary to waste the words on presenting e.g., what it means accepting a hypothesis.</p> <p>The literature review includes several items and issues, but a comprehensive presentation is missing. Maybe an own-made process chart could give a frame of the research.</p> <p>I suggest defining the aims/goals of the presented analysis, including the hypothesis at the end or after the literature review. This could give a guide for understanding the results.</p>	
Minor REVISION comments	<p>A final grammar check is necessary. I can see the effort of the authors. The text is understandable but sometimes it could be more readable and enjoyable. The reader in seeking for a comprehensive opinion and evaluation of the authors.</p> <p>Data of the results in the text do not need to be so detailed. 2 or 3 decimals are enough instead of 6 (of course, except the equations).</p> <p>Different font styles are included. I suggest doing these uniformed.</p>	
Optional/General comments	<p>You try to formulate the hypothesis in a way that allows accepting them. It is unnecessary. A rejected hypothesis leads to the same result. A positive approach in these allows a better understanding (i.e., always state that there is a significant relation).</p> <p>I consider the manuscript needs a major revision, especially in highlighting the purposes and checking the structure. I encourage the authors to continue the research and expand their scope for future publications since their contribution is valuable.</p>	

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:

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