

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_82781
Title of the Manuscript:	CORPORATE GOVERNANCE MECHANISM AND FINANCIAL RISK MANAGEMENT OF HEALTH CARE FIRMS 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:

(<https://www.journalajebea.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)
Compulsory REVISION comments	<p>Research topic is good. Followed the publication style and the paper is well organized. However, I have some concerns such as:</p> <ul style="list-style-type: none"> * No good justifications to the selection of health care firms. * The sample size is very small and can't followed to generalize results. It is 10 healthcare companies and two have been removed for the lack of data to end up with only 8 companies. I suggest to test different types of industries. * The dependent variable as per the research title is financial risk but only liquidity risk was investigated. Many other types of risks have been ignored. * Some variables may be moderated such as the size of the firm. * Some measures of the variables are not clear such as board independence. Is the percentage or number of members? * Analysis is not extensive. Very brief and summarized. In-depth analysis and discussion are required. 	
Minor REVISION comments	<ul style="list-style-type: none"> * Literature has to be updated and include recent publications. More than 90% of the articles are 2016 or earlier. * In the theoretical framework, the researcher discussed only the stewardship theory. Most of the relevant literature was ignored. * More to be written on the implications and consistency with previous studies. 	
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?	(If yes, Kindly please write down the ethical issues here in details)	

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Reviewer Details:

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