

## Review Form 1.6

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_83247
Title of the Manuscript:	Leverage of Firms and Earnings Management Practices in Nigeria Pre and Post IFRS Adoption Periods.
Type of the Article	Original 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	It is preferable, in my opinion, to include some additional arguments or justifications for why Nigeria was chosen, how important Nigeria is in the region, and how unique Nigeria is.	
<b>Minor</b> REVISION comments	<p>I recommend expanding on the theoretical and practical (managerial) implications, as well as their impact on stakeholders. Furthermore, the limitations and recommendations for future research should be clarified.</p> <p>The acronyms used in the opening sentences and throughout the manuscript must be defined in full.</p> <p>I propose that the conclusion include practical implications and further research.</p> <p>The abstract should be revised. Author should begin with a description of the problem at hand, in my opinion.</p> <p>Perhaps you could use a table to define all variables used in the current analysis, which includes acronyms, variables, and measurements.</p>	
<b>Optional/General</b> comments	The paper is well-organized, and the theory behind developing hypotheses is understandable.	

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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:**

Name:	<b>Khaldoon A. Aldaoud</b>
Department, University & Country	<b>Yarmouk University, Jordan</b>