

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_83940
Title of the Manuscript:	BOARD INDEPENDENCE, BOARD DILIGENCE AND AUDIT REPORT LAG IN LISTED DEPOSIT MONEY BANKS 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.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)
Compulsory REVISION comments	<p>The data can be collected and presented in the Table as "100" under the Observation Category.</p> <p>The sample size of the firm is 10 under judgemental Sampling technique out of Total population size is 15.</p> <p>The above analysis clarification required for: Why 15 population size not taken? What exactly the meaning for 100 observations and Which period of data used for judgemental sampling size?</p>	
Minor REVISION comments	<ol style="list-style-type: none"> Literature review can be minimised; and key points can be given Results are started with Table 2; if it is Table 1 (if any) may be missing. Review of Literature can be ordered in the year-wise. 	
Optional/General comments	<p>Summary Conclusions, Recommendations can be de-merged and it can be given in the sperate Headings.</p> <p>Hausman Test is to determine the model effect is given in the Statistical Tool but it may be missing in the application of analysis.</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?	(If yes, Kindly please write down the ethical issues here in details)	

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