

## Review Form 1.6

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
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	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>Overall, this is an interesting and well written article. However, some amendment is necessary to improve its quality.</p> <ol style="list-style-type: none"> <li>1. In the abstract section, the author includes the study period from 2008 – 2017 but in the methodology section the author wrote the period between 2007 – 2018. Please verify the information. Also, please include a brief justification on why the data does not cover until 2020.</li> <li>2. Literature review must be updated to include the latest findings related to the topic between 2020 – 2022.</li> <li>3. In Model specification, the first equation included BDMEET but in the description it was included as BODDIL. Please revise and ensure the consistencies in using the abbreviation.</li> <li>4. In Section 4.5, the author wrote "However, it was observed that board meetings impacted insignificant negative impact on audit lag of banks in Nigeria." Looking at the OLS result, the BDIL variable is positive and significant which contradict with the discussion.</li> <li>5. The first part of Section 5.0 is a repetitive of Section 4.5. Please revise and conclude based on the overall article.</li> <li>6. The recommendation must be aligned with the findings. Some of the variables that is found to be insignificant was also included as part of recommendation also the recommendation for future studies must also be added as a guide for future researcher.</li> </ol>	
<b>Minor</b> REVISION comments	<ol style="list-style-type: none"> <li>1. At the end of Section 1.0 Introduction, please include a paragraph on how the remainder of the article will be organized.</li> <li>2. The measurement of variable is best to be presented in a table.</li> <li>3. The tables for findings must be in APA style. In Table 4, please update the note since there is no variable that is significant at 10 percent (**).</li> </ol>	
<b>Optional/General</b> comments		

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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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