

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_87554
Title of the Manuscript:	CORPORATE RESTRUCTURING AND FINANCIAL RESILIENCE OF DEPOSIT MONEY BANKS IN NIGERIA
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:

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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)
<u>Compulsory</u> REVISION comments	<p>This study empirically examines the effect of corporate restructuring on the financial resilience of Deposit Money Banks (DMBs) in Nigeria from 2009 to 2020. The independent variable in this study is corporate restructuring measured by financial restructuring, asset restructuring, operational restructuring, and capital restructuring. Although the topic of interest is quite interesting, the writing style, argument development, organization, empirical modelling/analysis and empirical results interpretation are absolutely disappointing. The quality of the paper is unsatisfactory</p> <p>Important comments are as follows.</p> <ol style="list-style-type: none"> 1) Not mention the JEL classification code. 3) Not mention how this paper is organized in the last paragraph of the introduction section. 4) Which empirical method is used is not mentioned in the introduction. 5) Missing the research questions and hypothesis. 6) There is no comprehensive argument that why this study is important. 7) Proper argument has not been developed. 8) Missing the recent papers in the review section. 9) Arbitrarily sample units have been selected for the analysis. No valid argument behind choosing the sample units. 10) VIF test, Breusch Pagan test and CD test are not robustness tests as mentioned by this study. 11) The study mention that this study employs panel regression analysis, however, Equation does not represent the panel model analysis. 12) No theoretical argument behind the sign of the coefficients. 13) Initially, this study treats financial resilience as a dependent variable but in chart 1 the financial resilience has been treated as an independent variable..... confusing 14) Meaningless empirical modelling and the interpretation of its empirical results. 15) The manuscript needs significant attention to language and grammar editing. 	
<u>Minor</u> REVISION comments		
<u>Optional/General</u> comments		

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PART 2:

	Reviewer's comment	Author's comment <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>
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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