

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_88761
Title of the Manuscript:	Corporate Governance Mechanisms and Tax Sheltering; Evidence from Quoted Tax Aggressive Firms 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)
Compulsory REVISION comments	1. Comply each comments individually. 2. check the indicated grammatical and typological mistakes 3. In the last part of abstract Check the sentence, the meaning is very hazy and unclear. Modify the same 4. The results in table 3 and hypothesis 1 is contradictory to the presentation in text and with other scholars. Check and modify 5. follow single referencing style across	
Minor REVISION comments		
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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	S. M. Rahaman
Department, University & Country	Bihar Agricultural University, India