



**SDI Review Form 1.6**

Journal Name:	<a href="#">South Asian Journal of Social Studies and Economics</a>
Manuscript Number:	<b>Ms_SAJSSSE_48731</b>
Title of the Manuscript:	<b>IFRS ADOPTION AND BANK PERFORMANCE IN NIGERIA AND CANADA BANKS NYIKYAA TERDOO PHOEBE, NYIKYAA NGUAVESE MIRIAM</b>
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:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)



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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)
<b>Compulsory</b> REVISION comments	<p>The document is plagued with spelling errors, punctuation errors and lack of spaces between a point and the bibliographic citation. In addition, the text in some sections is not justified, this means that it does not have a good presentation.</p> <p>The hypotheses are not shown within the document and there is no literature to support these relationships. In the section of the methodology, it will be necessary to base with greater precision the size of the sample, that is to say, why only 5 banks of each country are analyzed? What theory supports and bases empirical study?</p> <p>In the results and conclusions section, it is convenient to differentiate and compare the findings of each country in order to correctly argue the discussions and the theoretical and empirical implications of the study. (All with empirical and theoretical support).</p> <p>There are some bibliographical citations that are not correct, review the entire document and in the final part the word references appears twice. Include the limitations and future lines of the investigation.</p>	
<b>Minor</b> REVISION comments		
<b>Optional/General</b> 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:**

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