



**SDI Review Form 1.6**

Journal Name:	<a href="#">Asian Journal of Advanced Research and Reports</a>
Manuscript Number:	<b>Ms_AJARR_46903</b>
Title of the Manuscript:	<b>CORPORATE GOVERNANCE AND CORPORATE FRAUD: AN EXAMINATION OF INTERACTION EFFECTS IN NIGERIA</b>
Type of the Article	<b>Original Research Article</b>

**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>)



**SDI Review Form 1.6**

**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	<b>Very interesting article. The right methodology of research. The research question is clearly stated. The theoretical framework is creative. The research question is explored in a way that is creative and important to the discipline. The methodology is clearly explained. The empirical data, quantitative are analyzed in appropriate ways, and written up in ways that are easy to understand. The study conclusions supported are by the analysis. The analyses adequately address the issues raised by the framework. Little literature.</b>	Will endeavour to build up the literature, Thank you.
<b>Minor</b> REVISION comments	<p>Suggestion of text and literature (47-49)</p> <p>As noted by DaCosta (2017) and Szczepankiewicz (2011a, 2011b, 2012a, 2012b), corporate scandals reveal wide weaknesses in internal and external controls in companies, which should be detected by good corporate governance practices.</p> <p>Szczepankiewicz, E.I., 2011a. The role of the audit committee, the internal auditor and the statutory auditor as the bodies supporting effective corporate governance in banks. <i>Zeszyty Naukowe Uniwersytetu Szczecińskiego</i> 640, <i>Finanse, Rynki, Ubezpieczenia</i> 38, pp. 885-897. Available online: <a href="http://www.wneiz.pl/nauka_wneiz/frfu/38-2011/FRFU-38-885.pdf">http://www.wneiz.pl/nauka_wneiz/frfu/38-2011/FRFU-38-885.pdf</a> (Access: 28.11.2017).</p> <p>Szczepankiewicz, E.I., 2011b. Selected issues in effective implementation of the integrated risk management system in an organization, <i>Finanse, Rynki finansowe, Ubezpieczenia</i> 49, pp. 153-162. <a href="http://www.wneiz.pl/nauka_wneiz/frfu/49-2011/FRFU-49-153.pdf">http://www.wneiz.pl/nauka_wneiz/frfu/49-2011/FRFU-49-153.pdf</a> (Access: 28.11.2017).</p> <p>Szczepankiewicz, E.I., 2012a, <i>New Regulations and Internal Control System as Supporting Effective Corporate Governance in Commercial Banks in Poland</i> [in:] <i>Banking and Financial Markets. After Global Crisis of the Years 2008-2010</i>, A. P. Balcerzak (ed.), Nicolaus Copernikus University, Toruń, pp. 81-102.</p> <p>Szczepankiewicz, E.I., 2012b, The role and tasks of the Internal Audit and Audit Committee as bodies supporting effective Corporate Governance in Insurance Sector Institutions in Poland, <i>Oeconomia Copernicana</i> 4, pp. 23-39. <a href="http://economic-research.pl/Journals/index.php/oc/article/view/456/420">http://economic-research.pl/Journals/index.php/oc/article/view/456/420</a> (Access: 28.11.2017).</p>	Review comments noted and corrections effected. However, it should be noted that the concerned paragraph ought to be read and understood in connection to the next paragraph.
<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)
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	There are no ethical issues in this manuscript