



SDI Review Form 1.6

Journal Name:	Asian Journal of Advanced Research and Reports
Manuscript Number:	Ms_AJARR_49071
Title of the Manuscript:	INTERNATIONAL FINANCIAL REPORTING STANDARD AND PERFORMANCE OF INSURANCE COMPANIES: EVIDENCE FROM NIGERIA
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>)

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	<ol style="list-style-type: none"> Nicely written paper. However make sure referencing format. You can follow Journal requirements for the references. Under the research methodology give brief explain about the variable use in Pearson Product Moment Correlation Coefficient and Ordinary Least Squares (OLS) method. If you have conducted reliability test give brief explanation of the results. In the discussion part you can add more evidence to prove your conclusion. 	<p>Thank you for your comments</p> <p>All suggestions have been considered and effected</p>
<u>Minor</u> REVISION comments		
<u>Optional/General</u> 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?	(If yes, Kindly please write down the ethical issues here in details)	