Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	**Ms_AJEBA_46832**
Title of the Manuscript:	**USERS' PERCEPTIONS ON AUDITORS' RESPONSIBILITIES FOR FRAUD PREVENTION, DETECTION AND AUDIT EXPECTATION GAP 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.
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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	Abstract Main body Analysis Conclusion and Relevance	**Decision: Overall, interesting and innovative work; The paper is well organised. In my opinion the article has its merit and it will be of interest to the readership of this journal.** A few observations: (1.) In the abstract, you mentioned the findings, without giving a brief introduction to the subject and concept. (2) The reasons why the study focused on Nigeria is missing (Make a strong case in favour of Nigeria). Introduction must give a brief meaning of the concept. (3) You cited several works relating to the subjects, so could you give one strong reason(s) why the study focused on Nigeria and your contribution to existing knowledge. (4) Why should the readers be interested in Nigeria and not any other country? (5) Between the analysis and conclusion, you could create a separate heading for discussion. You could compare your work to others. You only mentioned a few studies that you find to be consistent. 6) The recommendation section could be separated from conclusion, and the research gap or your recommendations for further studies could be captured there. 7) Your discussion should include emerging issues, reforms in the public and private sector and the way forward. 8) Finally, the importance of your study from auditing, internal control and public private sector perspective. 9) Each reference cited in the text must appear in the reference list	(1). The abstract has been refined to include brief introduction to the subject and concept. (2; 3&4). The reasons why the study focused in Nigeria is highlighted in section 1 second to the last paragraph. (5). The discussion section is now introduce in section 11, between analysis and conclusion. (6). The recommendation section is separated from conclusion. The section is indicated in section 13. Suggestion for future research is also included in the section accordingly. (7). The issues are highlighted in the discussion section. (8). Importance of the study is highlighted in section 1 second to the last paragraph and section 13 first paragraph. (9) References list has now reviewed for the entire paper and affected both in in-text citation and references list. For examples, Denscombe (2003), Gay, Schelluch and Baines (1998), Humphrey, Turley and Moizer, (1993) Lee, Ali and Bein (2009), Mock and Turner (2005).
Minor REVISION comments	**Further Discussion** Theoretical Framework	1. You could consider the importance of your finding from a global perspective and in the context of Nigeria. 2. Give up to date account of the situation in Nigeria and how your findings would help address those issues 3. The study is not supported by any theoretical framework. You could create a separate heading between the introduction and literature and then bring in the theoretical model for the study	(1; 2). The findings of the study has implications to the AEG literature particularly, the details explanation in section 7 fraud prevention and detection. As well, to the regulatory body in Nigeria by highlighting issues surrounded to AEG and how this gap could be reduced.

Optional/General comments	**Analytical technique**	1. You could consider a more robust measurement tool such as regression , factor analysis etc	

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)*	