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**

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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	It seems to be quite a detailed work. However, some determinations are as follows. Financial table users are talking about. These users can be identified. For example business owners, partners, managers, banks, employees, government, investors. In many parts of the study there is "fraud prevention and detection." This expression may be more appropriate to be in the form of "fraud detection and prevention." In the research questions section, 2. The expression should be replaced with expression 3. Tables should be placed in the sections where comments are made in the text. References should be reviewed.	(1). The users of financial statements concerning the current study has been identified in section 1 introduction part second to the last paragraph those comprising: Academics, accountants, stockbrokers, bankers and investors. Also, in section 10 Table 1, indicates the users group. The use of fraud prevention and detection is use separately. For, example, the research 2: What are the users' perception on fraud prevention in Nigeria? The research question 3: What are the users' perception on fraud detection in Nigeria? (2). The references list has reviewed for the entire paper and affected both in the in-text citation and references list accordingly. 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		
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?	*(If yes, Kindly please write down the ethical issues here in details)*	