



SDI Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_47529
Title of the Manuscript:	EMPIRICAL EVALUATION OF CURRENT ASSETS INVESTMENT AND CORPORATE FINANCIAL RETURNS 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. 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)
Compulsory REVISION comments	<ul style="list-style-type: none"> The author needs to be careful about the use of: impact/effect vs. relationship/correlation Pecking order theory is irrelevant to the study Starting with retained earning not because it is cheaper 	The pecking order theory has been expounded
Minor REVISION comments	<ul style="list-style-type: none"> L57- Non-performance and in some cases poor performance of businesses can lead to liquidation ????? incomplete statement L62= Scholars have stated?? Like who??? L120- Short-term not short 	Deleted completely Corrected
Optional/General comments	<ul style="list-style-type: none"> Just an Opinion- no need for study structure Overall evaluation on the paper: The paper well organized. The reader can have a good idea about this paper from the abstract. Methodology is consistent with this study. Originality: more than 80% Contribution to The Field: >80% Depth of Research: >80% Bibliography/References are fine 	Many thanks

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)	There are no ethical issues in this manuscript