



SDI Review Form 1.6

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_48598
Title of the Manuscript:	EFFECT OF DIRECTOR'S TUNNELING ON ASSETS UTILIZATION: EVIDENCE FROM CORPORATE ORGANIZATIONS IN 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>)



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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	<ul style="list-style-type: none"> The conceptual framework should present the review of the key variables of the study (that is, the various measures of Director's tunnelling and asset utilization); in tandem with the key words stated under the abstract. The conclusion of the study should be redrafted to reflect the author(s) position emanating from the findings of the study . the conclusion should be assertive and should convey the study's stance based on the findings from the data analysis conducted. But what the author(s) presented in the manuscript as conclusion could better be seen as recommendation. Therefore, the conclusion section should be redrafted to show clearly the opinion formed by the author(s). 	<p>Thank you for our suggestions.</p> <p>The manuscript has been modified</p>
Minor REVISION comments	<ul style="list-style-type: none"> Under the specific objectives of the study (lines 58 – 62), the author(s) should mention specifically the measures of the dependent variable (asset utilization). The author(s) should ensure proper edition of the paper. I have highlighted some corrections made in this regard with red colour. The author(s) should refer to the attached reviewed manuscript for necessary corrections. Did the author(s) introduce control variables in the analysis? If yes, that should be clearly highlighted under the methodology before presenting them in the table of the operationalization of the variables/proxies. If not, what is the place of firm performance and firm size? 	
Optional/General comments	<ul style="list-style-type: none"> The subject matter of the study is topical and the study's approach generally is empirically sound. The references are consistent with APA style (6th edition) and are thus commendable. 	

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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

As per the guideline of editorial office we have followed VANCOUVER reference style for our paper.

Kindly see the following link:

<http://sciencedomain.org/archives/20>