



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>)

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	No major revision comment	
Minor REVISION comments	<ol style="list-style-type: none"> Follow the journal's referencing and citation style and guidelines. Ensure that all references cited in the text are also included in the list of references. In particular, the following references should be included: Robert 2011 (cited in line 25); Weisbach 2007 (cited in lines 38, 49); Sheifer and Vishny 1986 (cited in line 104); Thomas 2007 (cited in lines 137, 169 and 301); Klien 2004 (cited in line 151); Kakja 2009 (cited in line 169); Kelvin et al. 2003 (cited in line 169); Ifurueze et al. 2013 (cited in line 169); and Christomas and Aydin 2006 (cited in line 301). Only those references that were actually cited in the text should be included in the list of references. The following references should be deleted or removed from the reference list: Eriksson 1999 (lines 334-335); Prendergast 2002 (lines 370-372); and Schleifer and Vishny 1997 (lines 378-379). Rephrase the sentences in lines 112-113, which were exactly the same as the sentences in lines 31-32. The word "heteroscedaticity" in line 251 should be "heteroscedasticity". The expression "#1.00" in line 271 should be "1 unit". 	All corrections done
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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	