



**SDI Review Form 1.6**

Journal Name:	<a href="#">South Asian Journal of Social Studies and Economics</a>
Manuscript Number:	<b>Ms_SAJ SSE_46395</b>
Title of the Manuscript:	<b>CORRUPTION, FINANCIAL STATEMENT FRAUD, AND BUSINESS FAILURE IN NIGERIA</b>
Type of the Article	<b>ORIGINAL RESEARCH ARTICLE</b>

**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)
<b>Compulsory</b> REVISION comments	<p>This article needs a major revision. I have indicated in the manuscript areas that need further improvement</p> <p>Particular attention should be paid to discussions on theoretical approach to the study. I do not KNOW why the author used ONLY one and indeed weak theory in the analysis of business failures. There are many theories that better discusses the causes of business failure out there.</p> <p>Again the author does not sufficiently and clearly discuss his/her research methodology: eg population of study and sampling techniques are not elaborated</p> <p>The clarity of research methodology is what gives research findings more validity</p>	<p>1). Review issues relating to the reviewed literature in comments (D4), (D5) and (D6) have been addressed by providing more contextual information. However, No new theories were reviewed for this purpose</p> <p>2). Review issues highlighted in comments (D8) and (D9) relating to population, sampling technique and relevance of sources of data have been addressed. I hope the information provided will be viewed as being 'elaborate' enough as recommended in the review.</p>
<b>Minor</b> REVISION comments	<p>This Manuscript needs to be better structured ; eg some sub-titles seem misplaced : eg a section on conceptual framework looks like a general literature</p>	<p>1). Comment (D1) in line 49 relates to whether Konga is a bank. The answer is NO. Konga is an online shopping outlet operating in Nigeria.</p> <p>2). Comment (D2) in line 59 and 60 relating to elaboration of argument on the internal and external causes of business failure is adequately addressed by the next 3 paragraphs.</p> <p>3). As comment (D3) in line 82 and 83 rightly pointed, the two factors under review are corruption and financial statement fraud. Correction has been effected.</p> <p>Also, the research objectives and questions which were initially omitted have been inserted In lines 85 to 89.</p> <p>4). Considering the issue raised by comment (D7) in line 114 relating, the section heading – <b>CONCEPTUAL FRAMEWORK</b> has been rechristened <b>REVIEW OF CONCEPTS</b></p>
<b>Optional/General</b> 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?	<p>(If yes, Kindly please write down the ethical issues here in details)</p>	<p>There are no ethical issues in this manuscript</p>