



SDI Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_46578
Title of the Manuscript:	Diverse Performance Measurements and Earnings Management in Quoted Manufacturing Companies 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		
Minor REVISION comments	<ol style="list-style-type: none"> 1. In the Abstract, line 15. Economic and Financial Crime Commission (EFCC) should be replaced or change to Nigerian Securities and Exchange Commission being the regulatory agency on the affairs of listed companies in Nigeria. 2. Introduction, paragraph 2, line 3. The author need to cite ref that said Enron and Oceanic bank were liquidated due to EM. 3. Paragraph 5 line 1 and 2, the author need to list those studies that focus on performance measures only and those that focus on non-financial performance measures. That could show clearly the gap established or claim by the authors. 4. Research Hypothesis: The hypothesis should emanate from the literature. however, the author (s) hypotheses were develop without any backing from previous studies. Therefore, the author needs to review prior studies that relate each of the financial performance measures and earnings management before developing the hypotheses 5. Section 1.10: (Non-financial performance measures): The author needs to state whether the measurement was developed, adopted or adapted. 6. Section 2.4 Method of data Collection: there is need to state the total number of manufacturing companies in Nigeria and how the researcher comes up with a sample of 27 from the total number. 7. Section 3.2 - discussion of findings: The researcher cited Shirzad et al (2015) intext (page 20). However, the citation is not part of the reference list. 8. In section 4. Conclusion and recommendation. Paragraph 1 line 4: to write agency in small letter also write information in small letter not Information. 9. Section 4.1 Business implication of findings: (iii) to remove or refine the recommendation regarding the financial institutions. This is because the researchers examine manufacturing companies not financial institutions. In addition, the manufacturing companies are not sourcing the debt from financial institutions and so such recommendation is not relevance. 10. Also, the recommendation regarding EFCC should be change to Nigerian Securities and Exchange Commission (SEC) or Financial Reporting council. These are the agencies charged to regulate the affairs of listed companies in Nigeria. therefore, all the recommendation should be directed to either SEC or FRCN not EFCC. 	
Optional/General comments	<p>In general, the topics and contribution is unique and attractive. However, the authors need to improve especially on the hypotheses development</p> <ul style="list-style-type: none"> • The discussion and analysis are well presented • There is something unique in the paper. Precisely, the use of mixed method is interesting 	

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>	

Reviewer Details: _____



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