



SDI Review Form 1.6

Journal Name:	Advances in Research
Manuscript Number:	MS: 2014_AIR_12829
Title of the Manuscript:	ENVIRONMENTAL ACCOUNTING PRACTICES BY CORPORATE FIRMS IN EMERGING ECONOMIES: EMPIRICAL EVIDENCE FROM 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.

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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)
<u>Compulsory</u> REVISION comments	<p>This paper assessed the impact of government legislations on environmental accounting practice and compared current practices across firms in different sectors of the economy. A survey of 25 quoted firms from different sectors of the economy revealed that much attention has not be given to the cost of natural resources damages in project evaluation.</p> <p>The formal journal and more reference are suggested to be used in this paper, especially some top journals.. More statistical methodology is encouraged to examine the impact of government legislations on environmental accounting practices.</p>	<p>References have been enhanced. Kendall's Coefficient of Concordance (W) was applied as the test statistic; for it is the most appropriate for the study as it is used for expressing inter-rater agreement among independent judges who are ranking (rating) the same stimuli. (See Table 3).</p> <p>We appreciate your suggestions but examining the impact (extent of influence) of government legislation on environmental accounting practices could be a topic for further research. Then the variables are to be appropriately defined and measured in which case the regression model will be employed. This is however not within the scope of this work.</p>
<u>Minor</u> REVISION comments		
<u>Optional/General</u> comments		