



SDI Review Form 1.6

PART 1:

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2013_BJEMT_5147
Title of the Manuscript:	Effect of Firm Size & Profitability on Corporate Social Disclosures: The Nigerian Oil & Gas sector in focus
Type of the Article	Research paper

General guideline for Peer Review process is available in this link:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)

- This form has total 7 parts. Kindly note that you should use all the parts of this review form.



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PART 2: 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	The theme is interesting and the authors demonstrate knowledge about it. I only have suggestions and comments about sections 3, 4, 5 and 6: 1 – Section e could bring a deeper discussion about the sample, with tables and graphics about the considered companies. It's also important to present more studies that used the considered method and, more than thatm explain the reasons why this specific method was considered. Why dis the authors not used a panel approach? Why OLS instead of 2SLS? 2 – In section 4, the equation (1) brings, as dependent variable, CSRDISC. But below the authors explain the variable EXCDIC. One can understand, but it seems a little confused, 3 – In line 260, the name of the dependent variable is different. 4 – In this same line, the equation is not correct, due to the fact some coefficients are statistically equal to zero (Prob. t). Why the authors do not use the stepwise procedure? 5 – Still in line 260, the error term is uit. Is it correct? Please compare it to the equation (1). 6 – Table 3 brings the statistic Durbin-Watson. It's an error, due to the fact that the autocorrelation of the residuals is not being evaluated. In lines 280-282 the authors discuss this, but it's not clear if the sample is a cross-section or a time series sample. If this second option is the adopted one, DW is ok, but again: why	Papers on this subject should be precise without excessive verbosity. That is exactly what has been done. Bringing tables and introducing unnecessary details could mitigate the tone and fluency of the study. Lines 1- 5 have been addressed. We disagree with your advice on Stepwise regression. This is only advisable when could be applicable where several variables are included in the model.



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	the authors did not use a panel data approach? I strongly recommend that the authors bring the results of OLS and panel data (fixed and random effects) models, and compare the estimations (Chow Test, Breusch-Pagan Test and Hausman Test). 7 – Section 6 somehow encapsulates the findings. The authors could present some limitations of the findings, as well as some eventual future studies related to this one. Managerial aspects could also be presented.	
<u>Minor</u> REVISION comments		
<u>Optional/General</u> comments	If the authors consider the proposed suggestions (or discuss them at least), the paper can be published in BJEMT.	