



SDI Review Form 1.6

Journal Name:	British Journal of Economics, Management & Trade
Manuscript Number:	2013_BJEMT_6303
Title of the Manuscript:	NON FINANCIAL PERFORMNACE MEASURES AND FIRM VALUE IN NIGERIA: WHAT IS THE LINK?
Type of the Article	Scientific

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 <i>(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)</i>
<u>Compulsory</u> REVISION comments	1. The wording is confusing. At least on one place the author(s) say that firm value should be influenced by the use of non-financial performance indicators. However, in most of the text it is simply claimed that “non financial measures increase firm value” or similarly. Together with no explanation of variables chosen for the model this raises questions, what has been investigated. 2. There is repeated the fact of relationship between customer satisfaction, employee satisfaction and corporate performance numerously, in fact pages no. 1 – 4 consists of this and few more assumptions repeated again and again. 3. Population of the study is not described enough, there is no information about representativeness and no explanation, why the sample was not used whole for the computations. 4. Relationship of the variables to the theoretical background is not explained; their selection is therefore not reasoned. 5. Measurement of the variables is not explained, one would expect, if the use of the measures is supposed to matter, the measurement 0 – not used, 1 – used, but obviously the variables are continuous. It means that: a) because of 1. and 5. it is not clear, what is being investigated, b) because of 4. it is not clear, why is this being investigated,	The list of sampled companies is provided in the appendix and justification for sample selection is presented on p8 in the revised manuscript. Table A2 presents results of the measurement instrument and why the variables are continuous.



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	c) because of 3. it is not clear, whether it is trustworthy.	
<u>Minor</u> REVISION comments	The paper needs one more proof-reading to eliminate typing and grammatical errors. Noticed typos: Performnace (in title!) Larckrer instead of Larcker Culture strength alone is usually not perceived as sufficient, to be a driver of performance, it should be aligned with the strategy.	
<u>Optional/General</u> comments		