



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2013_BJEMT_7600
Title of the Manuscript:	ASSESSING THE RELATIONSHIP BETWEEN REGULATORY FRAMEWORK AND FORENSIC ACCOUNTING, THE NIGERIAN EXPERIENCE
Type of the Article	Original Research Article

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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)
Compulsory REVISION comments	no	
Minor REVISION comments	The content is great, however, there is a lack of clarity regarding some of the terms (highlighted and noted on sent version) that should be revised. Line 41: rents that the regulations may generate (Clarify? Do you meant housing rents, or is this a technical term that I'm not aware?) Lines 52-55: Which developed countries have these laws? Are any of these laws in existence in Nigeria? Lines 158-161 : starting by "Awojori ... to litigation" Lack of clarity- not sure what you meant...maybe "forensic accountants provide litigation support with assistance of an accounting nature for existing and pending litigation" Lines 206-210 : Lack of clarity Overall, the research and data was very strong and well-researched. The structure of the document was organized and clean. Some editing needs to be done in regards to grammar and syntax (suggested edits added in document)	LINE 55: private parties may be willing to pay bribes to government officials in order to obtain pure rents that the regulations may generate. Line 64-67 RECTIFIED LINE 172-175:"Awojori and asaolu (2009) asserts it is a quote. LINES 207:Through corrected to though LINES 208: Case corrected to cases and additional information added to ensure comprehension.
Optional/General comments	Clear, concise methodology. Excellent, only suggestion is maybe give a sampling of the questions in the survey. In section 5.0, I think that the suggestion that forensic accountants shouldn't have to go to law school for expert testimony is unneeded, as the document does not discuss the qualifications necessary for forensic accountants up to this point. It is interesting, but answers a question that has not been delved into in this document.	SUGGESTION DELETED