



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

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:

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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	There are not references to research conducted by other authors in different countries. There are not theoretical grounds of relationship between regulatory frameworks and forensic accounting. Theoretical framework of the study is weak. Research tool (questionnaire) should be enclosed to the paper. By the way, measures of the effects of forensic accounting (which were used by the author to prove four relationships) should be based not on accountants opinion but rather on number of frauds/litigations etc.	NOVEL TOPIC EVEN THE RESEARCHER VISITED THE WEBSITE OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF ENGLAND AND WALES AND COULD NOT FIND THE TOPIC AS MUCH HAS BEEN DONE IN THE AREA OF RAUD AND FORENSIC ACCOUNTING, SECONDLY RESEARCH TOOL IS ENCLOSED.
<u>Minor</u> REVISION comments	Detailed description of regulatory framework, judicial system etc. is interesting but not scientific in nature. As far as language is concerned, proofreading is necessary.	
<u>Optional/General</u> comments	The problem of effectiveness of accounting law and forensic accounting and their influence on "health" of national economy is very interesting, especially in developing countries.	