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Journal Name:	**British Journal of Economics, Management & Trade**
Manuscript Number:	**2013_BJEMT_7736**
Title of the Manuscript:	**THE IMACT OF CEATIVE ACCOUNTING ON ORGANIZATIONAL EFFECTIVENESSIN NIGERIA'S MANUFACTURING ORGANIZATION**
Type of the Article	Scientific publication

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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		
Minor REVISION comments		
Optional/General comments	The manuscript is of scientific interest and practical significance. The content of the manuscript reveals the theoretical fundamentals of creative accounting and its impact on the effectiveness of the activity of organizations, that is the personal contribution of the author in the development of the issue. The author of set and achieved the objective of the conducted research. For deeper understanding of the problems the author disclosed concepts: creative accounting, organizational efficiency, profitability and market share. The author formulates the hypothesis of the impact of creative accounting on profit companies and the effectiveness of its activities. The research methodology is based on the use of statistical methods, methods and techniques of economic analysis, modeling. To confirm the hypotheses we have developed a multi-factor model of evaluation of impact on the performance of the companies in indicators such as changes in income, synthetic transactions, flexibility, under-regulated flexibility, profitability, and market share. Multivariate analysis was carried out on materials of production of the enterprises of Nigeria. Between effective indicator of factors and there is a direct relationship. According to the results of the study, the author proved the existence of relationship between creative subject, accounting, and organizational efficiency of	Noted. Thank you for your comments.

	enterprises. Thus, the novelty of research consists in development of theory of creative accounting, using the methods of analysis to assess the impact of creative accounting, on the efficiency of enterprises, practical testing of the multi-factor model, which allows on the basis of the obtained results to manage the impact of individual factors on organizational effectiveness. In conclusion, the importance of the conducted research, creative accounting, the need to study its influence on the performance of the companies. The author made valuable suggestions on ethical accounting, improvement of professional liability of the persons responsible for organization of accounting companies and accuracy of financial statements. In my opinion, the publication of a scientific contribution in the development of creative accounting. In the manuscript reviewed ethics of persons responsible for organization of accounting and financial reporting. The author notes that the adherence to a professional code and ethical standards will reduce the proportion of creative accounting, thereby increasing the reliability of the information about the real financial and property status of the organizations. In my opinion, the issues of plagiarism this manuscript is missing. The author made formal references in the content of publications that were used for the preparation of its work, and also provides practical calculations made on the basis of financial statements of the industrial enterprises of Nigeria.	