



SDI FINAL EVALUATION FORM 1.1

PART 1:

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

PART 2:

FINAL EVALUATOR'S comments on revised paper (if any)	Authors' response to final evaluator's comments
The author has tried to address most of the concerns raised. However, a major/fundamental concern which relates to the analysis of results (data), which is the basis for the conclusions and recommendations of the study, has been left unaddressed. The author does not seem to be conversant with the analysis technique used (multiple regression analysis). The SPSS output provided on pages 21-24 of the revised paper (which is not different from the output in the original paper) formed the basis for my earlier and current comments. I still stand by my earlier comments that the results of this study have been completely misinterpreted and do not in any way support the findings, conclusions and recommendations of the study.	The study was an investigative one. Whatever the results are a reflection of the actual position; though the regression coefficient may not be significantly high (which is your point of argument). You could refer to the work of Ittner, Larcker and Randall (2003).