



SDI Review Form 1.6

Journal Name:	British Journal of Economics, Management & Trade
Manuscript Number:	2013_BJEMT_6303
Title of the Manuscript:	NON FINANCIAL PERFORMANCE MEASURES [NFM] AND FIRM VALUE IN NIGERIA: WHAT IS THE LINK?
Type of the 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 (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)
<u>Compulsory</u> REVISION comments	1) Column 4, Table 1, p-values all of them are above 0.05 [p.0.05] suggesting no relationship between non-financial measures and firm value.; 2) 2) $R^2=0.156$ is too small. I suggest you draw [include] a scatter for firm value and NFM variables to show the nature of relationship. Suspicion is that the poor results are a result of wrong model specification. 3) Sentences 257-8 is not in natural logs yet author reports % in sentences 260-3. Revise; 4) In table 2, indicate which correlations are significant at 5 % or 1 %. 5) Revise conclusion basing on the revised results; 6) A term non-financial measure [NFM] has been used several times. Instead, use abbreviations NFM. 7) Author show expand on the two variables under investigation by telling us: who are the authorities on firm value, NFM? When did the terms originate? 8) Give us some background information on firms that provided the data: who was the owners? How many years have they existed? What were the objectives of these firms? What did they produce?	
<u>Minor</u> REVISION comments		
<u>Optional/General</u> comments		



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