



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2014_BJEMT_13198
Title of the Manuscript:	The significance of International Financial Reporting Standards to Emerging Economy of Nigeria
Type of the Article	Short 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.

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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. The use of abbreviations as seen in lines 10, 277 and 279 had to be written in full first with their respective abbreviations appearing in brackets prior to use of self-standing abbreviations. 2. The relationship of the firms located in Kazakhstan to Nigeria case study should be clearly explained (lines 324 – 331). What is the nexus?	
<u>Minor</u> REVISION comments	The verbatim report of the Interviewees labelled A- J should be removed and their material facts be captured by Findings. The other alternative is to take them to appendix.	
<u>Optional/General</u> comments	The use of 'implementation', and 'accounting' do not represent meaningful keywords (line 24).	

Reviewer Details:

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