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| Journal Name: | **Asian Journal of Economics, Business and Accounting** |
| Manuscript Number: | **Ms\_AJEBA\_120744** |
| Title of the Manuscript: | **EFFECT OF FORENSIC ACCOUNTING SKILLS ON FRAUD MANAGEMENT OF SELECTED FEDERAL MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) IN NIGERIA** |
| Type of the Article | **ORIGINAL RESEARCH ARTICLE** |

**PART 1: Review Comments**

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| **Compulsory** REVISION comments | **Reviewer’s comment** | **Author’s Feedback** *(Please correct the manuscript and highlight that part*  *in the manuscript. It is mandatory that authors should write his/her feedback here)* |
| **Please write few sentences regarding the importance this manuscript for scientific community. Why do you like (or dislike) this manuscript? Minimum 3-4 sentences may be required for this part.** | **The study is informative, but the scholar should avoid repetitions of Acronyms while been abbreviated previously. In short, the purpose of study was to assess or evaluate the impact of Forensic Accounting as a Skill towards fraud management in the federal Ministries, Departments and Agencies (MDAs) in Nigeria. The results of the manuscripts were found to be informed by the hypothesis and objective of the study. This means that the findings of the manuscripts were aligned to the study hypothesis as well as addressing the study objective.** | We agreed with the reviewer comment and the needful had been done as directed. |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** | **Yes, I only added the prefix “The”** | We did not agree with the reviewer adding of “The” in the topic. We believed that the topic is good without the word “the”. |
| **Is the abstract of the article comprehensive? Do you suggest addition (or deletion) of some points in this section? Please write your suggestions here.** | **Yes** | We agree with the reviewer comment and thanks |
| **Are subsections and structure of the manuscript appropriate?** | **Yes** | We agree with the reviewer comment and thanks |
| **Please write few sentences regarding the scientific correctness of this manuscript. Why do think that this manuscript is scientifically robust and technically**  **sound? Minimum 3-4 sentences may be required for this part.** | **The study highlight the importance of Forensic Accounting and Forensic Investigation Skills in relations to the fraud management by selected federal MDAs in Nigeria. Both the cited ‘Theoretical Framework’ were found to be relevant to the study and well-articulated by the scholar. The study results indicated that**  **Accounting and Auditing skills (AAS) have a significant effect on the fraud management (FMGT) of selected federal (MDAs) in Nigeria and this result was also confirmed by other three (3) scholars. Secondly, the study reveal that Forensic Investigation Skills (FIS) also have a significant effect on the Fraud Prevention (FPV) of selected federal MDAs in Nigeria and this result was also shared by two (2) other scholars.** | We agree with the reviewer comment. |
| **Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.**  **-** | **(Moses, 2019). This author was cited in the manuscript, but missing in the list of Reference. (Bello et al., 2022). This author was cited in the manuscript, but missing in the list of Reference.**  **(Ahmed et al., 2020). These authors were cited in the manuscript, but missing in the list of Reference or it might have been incorrectly typed as Ahmad in the List of Reference. Please verify the correct surname of the author.**  **(Agbata et al., 2022). This author was cited in the manuscript, but missing in the list of Reference. (Agbaje & Adeniran, 2017). This author was cited in the manuscript, but missing in the list of Reference.**  **Can the author incorporate these scholars in the List of Reference appropriately.** | Observations noted and corrected. |
| Minor REVISION comments  **Is language/English quality of the article suitable for scholarly communications?** | **Only minor errors where committed, thus, the manuscript is suitable for scholarly communications.** | Corrected |
| **Optional/General** comments | **The study is informative in that the recommendations point out ways in which the Nigeria government can employ to deal with fraud management.** | We agree with the reviewer comment and thanks. |

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| **PART 2:** | | |
|  | **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)* |
| **Are there ethical issues in this manuscript?** | *(If yes, Kindly please write down the ethical issues here in details)* |  |