

Review Form 1.6

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_94019
Title of the Manuscript:	CORPORATE GOVERNANCE AND AUDIT DELAY OF SOME FIRMS IN SOUTHERN NIGERIA
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:

(<https://www.journaljemt.com/index.php/JEMT/editorial-policy>)

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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	<p>I am pleased to have the opportunity to review this research paper. Although the topic of this research study is interesting and fits within the journal scope, I think authors should apply the comments indicated below to increase the quality of research justification, contributions, and findings.</p> <p>Abstract is well</p> <p>Introduction Why is this study necessary? should make clear arguments to explain what the originality and value of the proposed model is. This should be stated in the final paragraphs of introduction and conclusion sections.</p> <p>Literature Review What is the GAAP in the literature? Why we study this subject?</p> <p>Materials and Methods Please linked the methodology to the existing literature.</p> <p>Conclusion:</p> <ul style="list-style-type: none">-Managerial Implication-Practical/Social Implications-Future Research <p>Questions to be answered: What practical/professional and academic consequences will this study have for the future of scientific literature (theoretical contributions)?</p>	Comment accepted and considered
Minor REVISION comments	<p>Additional references: Fülöp, M. T., & Raita, G. (2022). Assurance of financial audit reporting and sustainability reporting. International Journal of Economics and Accounting, 11(3), 213-232. Fülöp, M. T., Topor, D. I., Ionescu, C. A., Căpușneanu, S., Breaz, T. O., & Stanescu, S. G. (2022). Fintech accounting and Industry 4.0: future-proofing or threats to the accounting profession?. Journal of Business Economics and Management, 23(5), 997-1015. Cordoș, G. S., Fülöp, M. T., & Tiron-Tudor, A. (2020). UK audit reporting practices in the pre-ISA700 (2015 revision) era. Asian Journal of Business Ethics, 9(2), 349-370. Cordoș, G. S., & Fülöp, M. T. (2015). Understanding audit reporting changes: introduction of Key Audit Matters. Accounting & Management Information Systems/Contabilitate si Informatica de Gestione, 14(1). Good Luck!</p>	Noted
Optional/General comments		

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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	