

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>)

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>Why three companies? Why only in S. Nigeria and not , say, in all Nigeria. 392 questioners answered . how many where issued? Are they all full? 100% ? What where the questions? Where is the appendix with it? The whole reporting part is completely offset. OLS regression is not the right tool</p> <p>Regression Analysis with Categorical Dependent Variables should be applied . binary logisitic will be a much better choice. The results under OLS say nothing.</p> <p>The subject itself is very interesting and this is the (only) thing that keeps the reader following the paper</p>	
Minor REVISION comments	Must go proof reading. If budget is the issue then peer reading will show multiple language and phrasing issues . Firstly and secondly? That cannot be right	
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>	

Reviewer Details:

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