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| Journal Name: | [**Asian Journal of Advanced Research and Reports**](https://journalajarr.com/index.php/AJARR) |
| Manuscript Number: | **Ms\_AJARR\_134922** |
| Title of the Manuscript:  | **Accounting record-keeping in Small and Medium Enterprises in Nigeria: a source of enhanced business performance** |
| Type of the Article | **Original Research Article** |

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| PART 1: Comments |
|  | Reviewer’s comment**Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | 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 a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.** | **This paper provides empirical evidence of the critical contribution of accounting record-keeping to business performance improvement among SMEs in Nigeria. The study is relevant as it fills gaps in existing local empirical research and provides strategic recommendations for policy and operational interventions to enhance SME performance and financial accountability. It contributes to the expanding literature that highlights the centrality of financial documentation in SME sustainability.** |  |
| **Is the title of the article suitable?** | **Yes** |  |
| Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here. | The abstract is comprehensive and clearly outlines the research objectives, methodology, and key findings. No changes are required. |  |
| Is the manuscript scientifically, correct? Please write here. |  |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | **The sources are adequate and recent, involving suitable and contemporary ones from the period 2022 to 2025** |  |
| language/English quality of the article suitable for scholarly communications? | Yes |  |
| Optional/General comments | This research is an important contribution to SME studies and real-world financial management practices. Adding regional diversity and methodological stringency enhances its relevance. |  |

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| **PART 2:**  |
|  | Reviewer’s comment | Author’s comment *(if agreed with the 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?** No | *(If yes, Kindly please write down the ethical issues here in detail)* |  |

**Reviewer details:**

**Pankaj Dixit, Gujarat University, India**